



RPRA

Resource Productivity
& Recovery Authority

Annual Report

2021



Our Vision and Mission

Vision: A circular economy today for a waste-free tomorrow.

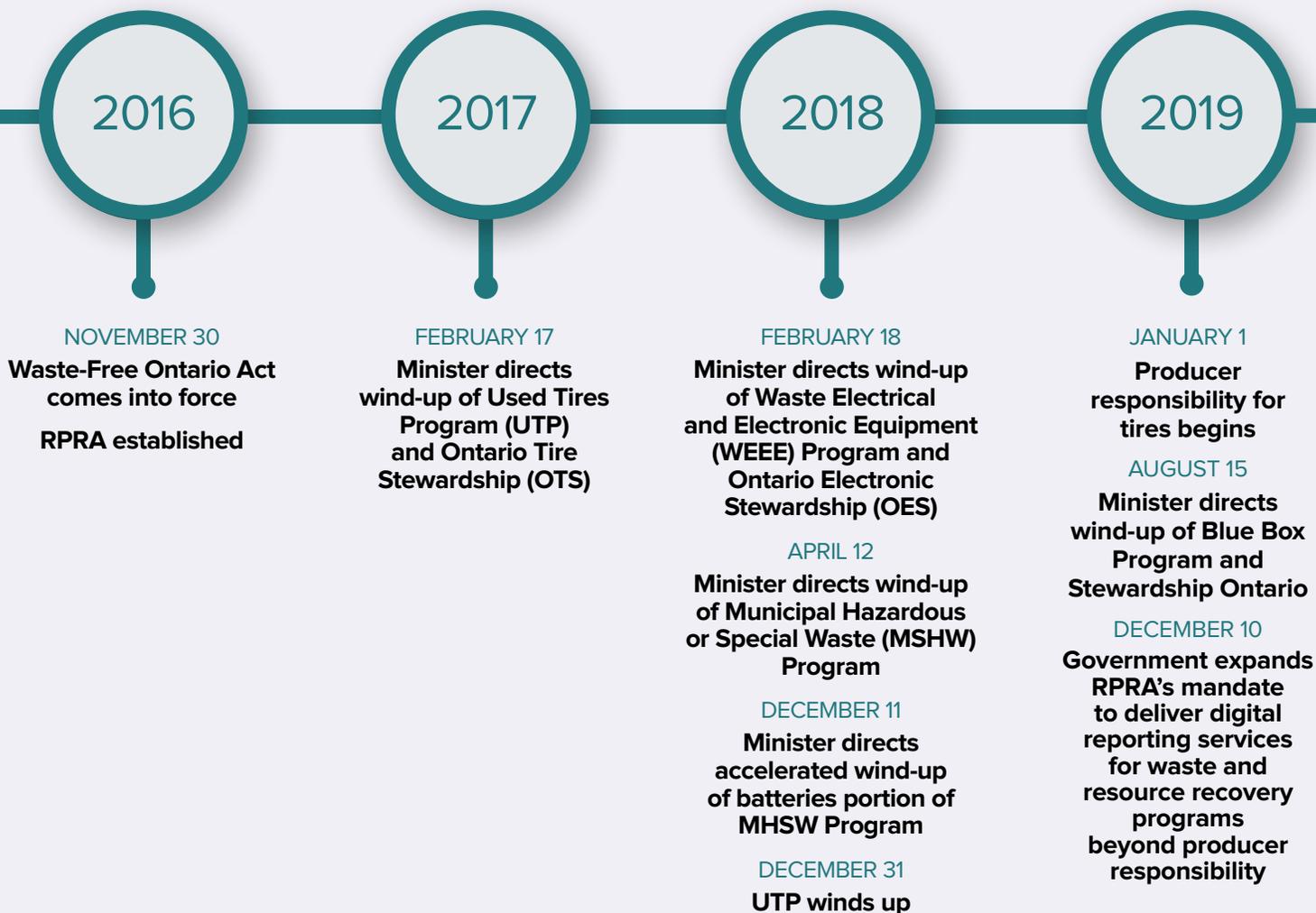
Mission: Support compliance with individual producer responsibility through education and enforcement to foster Ontario's circular economy, spur innovation, and protect the environment.

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01 Milestones

Towards a Waste-Free Tomorrow



01 Milestones

Towards a Waste-Free Tomorrow

2020

APRIL 21

Minister directs RPRA to create Hazardous Waste Program Digital Reporting Service

JUNE 30

Batteries portion of MHSW Program winds up

JULY 1

Producer responsibility for batteries begins

DECEMBER 31

WEEE Program winds up

2021

JANUARY 1

Producer responsibility for ITT/AV begins

MARCH 15

Ministry directs RPRA to create Excess Soil Digital Reporting Service

SEPTEMBER

Blue box registration begins

SEPTEMBER 30

MHSW Program winds up

OCTOBER 1

Producer responsibility for hazardous and special products begins

DECEMBER 1

Excess Soil Digital Reporting Service opens

2022

FALL

Lighting registration begins

WINTER

Hazardous Waste Digital Reporting Service set to open

02 Glossary

Key Acronyms

C4C	Communicating for Compliance	MECP	Ministry of the Environment, Conservation and Parks
CRO	Compliance and Registry Officer	MHSW	Municipal Hazardous or Special Waste
CSSA	Canadian Stewardship Services Alliance	ODRP	Ontario Deposit Return Program
EEE	Electrical and Electronic Equipment	OES	Ontario Electronic Stewardship
EHF	Environmental Handling Fee (for electronics)	OTS	Ontario Tire Stewardship
EPA	Environmental Protection Act	PRO	Producer Responsibility Organization
EPR	Extended Producer Responsibility	RPRA	Resource Productivity & Recovery Authority
HSP	Hazardous and Special Products	RRCEA	<i>Resource Recovery and Circular Economy Act, 2016</i>
HWP	Hazardous Waste Program	SO	Stewardship Ontario
IFO	Industry Funding Organization	UTP	Used Tires Program
ISO	Industry Stewardship Organization	WDTA	<i>Waste Diversion Transition Act, 2016</i>
ISP	Industry Stewardship Plan	WEEE	Waste Electrical and Electronic Equipment Program
ITT/AV	Information technology, telecommunications and audio-visual equipment		

03 Message from the Chair

Collaborating to achieve a waste-free tomorrow



RPRA and our stakeholders continued to take steps in 2021 toward implementing extended producer responsibility under the *Resource Recovery and Circular Economy Act, 2016* (RRCEA). In June we welcomed the Honourable David Piccini, who was appointed Minister of the Environment, Conservation and Parks. Minister Piccini brought renewed energy and a collaborative approach to ensuring Ontario's successful transition to a circular economy.

In 2021 we deepened the scope of our engagement with our stakeholders. We engaged the Industry Advisory Council, newly established at the Minister's direction, and the Service Provider Advisory Group, established in 2019, in the development of our annual business plan, which includes our three-year strategic priorities and resource requirements. We received thoughtful input during this process, which helped guide our plan. The Board also engaged directly with stakeholders to hear perspectives on proposed 2021 RRCEA fees.

As a cost-recovery organization dependent solely on fees for revenue, we must continue to be responsible stewards of those fees. As RPRRA's mandate expanded to administering five RRCEA regulations and building two digital reporting services at the Minister's direction, the Board's focus was on ensuring RPRRA remained effective, operationally efficient, and sustainable.

RPRRA completed four major registry development projects on time and on budget in 2021. Our approach to registry procurement and project approvals was

reviewed by independent experts and found to be aligned with best practices. Development of new registry projects continues in 2022, including portals for implementation of the Hazardous and Special Products (HSP) and Blue Box regulations, and a digital reporting service for the Hazardous Waste Program (HWP).

In 2021 we welcomed four new board members appointed by the Minister. Tanweer Gilani, Marnie Silver, Jeffrey Steiner, and Janet Clark all bring strong skills and experience to our Board table. I wish to thank our past board member, Christine Bomé, for her dedication to the organization, and for her valuable insight into how producers manage compliance as they strive to meet regulatory requirements and sustainability goals.

The transition towards extended producer responsibility (EPR) in waste management is not always easy or smooth. We will continue to engage with our partners in government and our stakeholders as we walk this path together, mindful of the circumstances under which each party is required to change practices and processes to achieve a circular economy for Ontario.

My thanks go out to my colleagues on the Board, the executive team and staff, ministry staff, municipal and industry stakeholders, and First Nations for their dedicated work towards this important goal. My thanks also to Minister Piccini and former Minister Jeff Yurek for guidance in ensuring that, as an organization entirely funded by fees paid by businesses, we remain committed to operating efficiently and minimizing burden for businesses, while effectively delivering our legislated mandate.

A handwritten signature in black ink, appearing to read 'R. Poirier', written over a white background.

ROBERT POIRIER
Chair

04 Message from the CEO

Leading the way to a circular economy



Ontario's transition to EPR is a ten-year reform project. The end of 2021 marked the half-way point.

From 2016 to the end of 2021, RPRRA's mandate under the RRCEA grew from administering zero EPR programs to five – for tires; batteries; information technology, telecommunications and audio-visual equipment (ITT/AV) under the Electrical and Electronic Equipment Regulation; hazardous and special products (HSP); and blue box materials. In 2021, we were also directed by the Minister to build two digital reporting services for materials regulated by the Ministry of the Environment, Conservation and Parks (MECP) under the Environmental Protection Act (EPA): excess soil and industrial and liquid hazardous waste.

In the coming years, all RRCEA programs will progress to a mature state as markets and businesses adapt to change. The Blue Box Program will complete transition by 2025, with all municipalities having moved to the RRCEA full producer responsibility framework.

RPRRA continued in 2021 to oversee the wind-up of legacy programs and the Industry Funding Organizations (IFOs) that operated these programs under the *Waste Diversion and Transition Act, 2016* (WDTA). We look forward to a continued partnership with Stewardship Ontario, the Ministry and all stakeholders to ensure the transition to a province-wide blue box system, which began with the passage of the Blue Box regulation in June 2021, is as smooth as possible for everyone.

Implementing an innovative set of resource recovery reforms on the scale and at the speed required by

the regulations involves a steep learning curve – for the RPRRA team and the thousands of organizations we regulate. RPRRA is planning for and resourcing activities that have never been undertaken in Ontario or Canada. This required a budget increase for 2021, and as stewards of these financial resources, we controlled our expenditures carefully.

To deliver on our expanding mandate and meet the growing need within the regulated community for guidance in meeting EPR requirements, in 2021 we recruited talented new staff reflective of the province's diversity, with a wide range of skills and experience. Our executive team also shifted in membership, making way for renewed energy and perspectives.

We conducted ten formal consultations with stakeholders in 2021, all of which created productive discussion during key decision points. We also worked with the new Industry Advisory Council and the Service Provider Advisory Group (SPAG) during the development of our 2022 strategic priorities and resourcing strategy. In response to the Minister's direction to establish a Service Provider Advisory Council, we set up this council in early 2022 to replace the SPAG.

Public reporting on resource recovery performance, informed by data collected through our registry, will be one of RPRRA's most important contributions to Ontario's effort to increase recovery rates in the years to come. This year, resource recovery performance statistics for RRCEA programs will be published on our website – beginning with statistics for the Tires Program in June 2022.

I am grateful to our engaged Board of Directors for their guidance and oversight, to the excellent RPRRA team, to our stakeholders, and to the Minister and ministry for supporting our implementation efforts throughout 2021.

A handwritten signature in black ink, appearing to read 'Frank Denton'. The signature is stylized and fluid, with a large initial 'F' and 'D'.

FRANK DENTON
Chief Executive Officer

05 Message from the Registrar

Working together to adapt to change



Over the course of an eventful 2021, RPRA helped businesses understand the new Blue Box and HSP regulations; supported regulated businesses to comply with the Batteries, Electrical and Electronic Equipment (EEE), and Tires regulations; and worked with stakeholders to develop user-friendly reporting portals for batteries, ITT/AV and lighting, excess soil and HWP.

In February 2022 I exited the role of Registrar and General Counsel to assume the post of General Counsel and Chief of Strategic Initiatives. Mary Cummins, formerly Deputy Registrar, was appointed Registrar on February 1st. While the roles have changed, RPRA's approach to compliance has not. We will continue supporting businesses, municipalities and First Nations to comply with EPR requirements through communication and education; focusing compliance activities on areas of greatest risk to the policy objectives set by government.

Our compliance activities aim to identify free riders and bring them into compliance; track and verify producer data on goods supplied into Ontario and materials collected and recovered for reuse; and support desired outcomes, which include fair and well-functioning markets.

In 2021, RPRA identified 910 businesses that did not register by deadline, and successfully brought them into compliance. An anticipated administrative penalties regulation under the RRCEA will provide RPRA with another important tool to support an efficient and fair transition to individual producer responsibility for regulated industries.

I am thankful for the collaborative relationship we

continue to nurture with our regulated communities. A 2021 stakeholder survey showed that the majority of our users are satisfied with the help we provide in understanding regulatory requirements and supporting businesses to be compliant, and are very satisfied with their reporting experiences and interactions with our Compliance and Registry support staff. We continue to modify our operations in response to feedback, always with the objective of helping regulated parties adapt to change.

To provide efficient assistance to users of the Excess Soil Digital Reporting Service and forthcoming HWP Digital Reporting Service, as well as the producers of RRCEA regulated materials, we added to our diverse and experienced staff and further developed our intake, support and inspection processes and procedures. We also explored data analysis capabilities to support risk-based deployment of resources and effort.

In 2022, Compliance and Registry staff will support ITT/AV, Batteries and HSP producers in submitting their first reports to RPRA on materials managed and recovered for reuse. Also in 2022, we look forward to launching the HWP Digital Reporting Service, and helping producers of lighting products under the EEE Regulation register with RPRA for the first time.

I am thankful to our colleagues at MECP for the productive relationship we share, which enables us to ensure our operational focus aligns with the intent of the regulations. Under Mary Cummins' leadership, the Compliance and Registry team continues to prioritize transparency, working to fulfill requests for clarity on our interpretation and implementation of RRCEA regulations.

A handwritten signature in black ink, reading "Noah Gitterman".

NOAH GITTERMAN

Registrar and General Counsel

About RPRA

Mandate

RPRA was established by the Government of Ontario in November 2016 as the regulator responsible for enforcing the requirements of the [Waste Diversion Transition Act, 2016 \(WDTA\)](#) and the [Resource Recovery and Circular Economy Act, 2016 \(RRCEA\)](#) and their associated regulations. In 2019, RPRA's mandate was expanded to include the delivery of digital reporting services on behalf of the Ontario government for programs beyond producer responsibility operating under the [Environmental Protection Act \(EPA\)](#).

Under the WDTA, RPRA is responsible for:

- Overseeing IFOs and monitoring the waste diversion programs they operate. In 2021, this included Stewardship Ontario (SO), which currently operates the Blue Box Program and previously operated the MHSW Program until it was wound up on September 30, 2021.
- Approving wind-up plans and overseeing the wind-up of IFOs and the programs they operate as directed by the Minister. In 2021, RPRA continued to oversee the liquidation of OTS, which operated the Used Tires Program until the program was wound up on December 31, 2018, and the liquidation of OES, which operated the WEEE Program until it was wound up on December 31, 2020.
- Overseeing ISOs and monitoring the waste diversion programs they operate. In 2021, this included Product Care Association (PCA) for paints and coatings, pesticides, solvents and fertilizers; SodaStream Canada for its proprietary CO₂ cylinders; and Automotive Materials Stewardship (AMS) for used oil containers, oil filters and antifreeze until the MHSW program was wound up on September 30, 2021.
- Operating the annual municipal datacall to compile information to determine the municipal blue box system cost and set the Blue Box Steward Funding Obligation.

From 2018 to 2021, RPRA went from administering zero producer responsibility programs to five: for tires, batteries, ITT/AV, hazardous and special products, and blue box.

- Undertaking compliance actions including conducting inspections, issuing monetary penalties, and undertaking prosecutions to enforce the requirements of the WDTA and its associated regulations.

The RRCEA outlines a producer responsibility regulatory framework for the collection and management of designated materials. This framework requires producers to be operationally and financially responsible and accountable for the products and packaging they sell into Ontario's market when consumers are finished using them.

Under the RRCEA, RPRA is responsible for:

- Providing information to the public about resource recovery or waste in Ontario.
- Providing information to the Minister of the Environment, Conservation and Parks to support ministry decision-making.
- Establishing, operating, and maintaining a public registry to register producers of designated materials under the RRCEA and other parties obligated to register with RPRA, which includes users of the Excess Soil Digital Reporting Service and future registrants of the HWP Digital Reporting

06 About RPRA

This year, resource recovery performance statistics for RRCEA programs will be published on our website – beginning with statistics for the Tires Program in June 2022

Service, and to receive information from these parties as required by regulation.

- Undertaking compliance actions for producer responsibility programs including conducting inspections, issuing compliance orders, and undertaking prosecutions to enforce the requirements of the RRCEA and its associated regulations.

The RRCEA also mandates RPRA to deliver digital reporting services for waste management programs beyond producer responsibility. In 2021, the Minister directed RPRA to establish digital reporting services for programs delivered by the ministry for industrial and liquid hazardous waste and excess soil.

Under the WDTA and RRCEA, the Minister of the Environment, Conservation and Parks has legislative oversight of RPRA. An [operating agreement](#) between the Minister and RPRA details the roles and responsibilities of the two parties.

Like other Ontario administrative authorities, RPRA finances its operations through fees and charges to its regulated parties on a cost-recovery basis. RPRA receives no funding from the Government of Ontario or any other source.

Governance and Executive Management

RPRA is governed by a Board of Directors comprised of 11 skills-based members. The Board is responsible for RPRA's overall strategic direction and ensuring it delivers on its mandate. The Board is accountable to the Minister through the Chair for RPRA's delivery of its mandate and responsibilities under the WDTA, RRCEA, EPA and Operating Agreement. [Minutes](#) of board meetings are posted to RPRA's website as part of its commitment to transparency.

The Minister appoints five members to the Board of Directors and the Board elects an additional six members. The Board elects its officers in the positions of Chair, Vice-Chair, Secretary and Treasurer. The Minister also has the ability to appoint the Board Chair.

06 About RPRA

Board of Directors

Robert Poirier	Chair	Re-elected 2021
Tom Wright	Vice-Chair	Re-appointed January 2021
Mary Shenstone	Secretary	Re-elected November 2020
Ken Kawall	Treasurer	Re-elected July 2017
Saqib Cheema	Director	Re-elected November 2021
Tanweer Gilani	Director	Appointed January 2021
Andrea Nemtin	Director	Re-elected November 2019
Rajesh Sharma	Director	Re-elected November 2019
Jeffrey Steiner	Director	Appointed March 2021
Marnie Silver	Director	Appointed May 2021
Janet Clark	Director	Appointed January 2022

Board members are remunerated for the performance of their duties at rates aligned with per diems set out in the Ontario Public Service Agencies & Appointments Directive for part-time appointees to regulatory agencies. The per diem rates for members in 2021 are as follows:

Chair – \$744

Vice-Chair – \$583

Director – \$472

Total Board remuneration in 2021 was \$300,645.

06 About RPRA

Committees

Board decision-making is supported by the following committees:



Audit and Risk Committee

Assists the Board in fulfilling its oversight of RPRA's standards of integrity and behaviour, reporting of financial information, risk management oversight, and financial management control practices.



Finance and Technology Committee

Oversees RPRA's financial and technological assets and preparation of the annual business plan, operating and capital budgets, and general financial resources management.

Responsible for ensuring management has appropriate and effective policies and procedures for financial reporting, and for monitoring and reviewing financial performance and internal controls.

Oversees procurement and implementation of RPRA's registry and other I&IT capital projects.



Governance Committee

Addresses governance issues related to the effective functioning of RPRA, its Board and committees, including Board policies and protocols, Directors' Code of Conduct and Conflict of Interest, and Board and committee evaluations.

Responsible for oversight of RPRA's compliance with the RRCEA, WDTA and Operating Agreement, including the protocol for the delivery of the compliance and enforcement function within the context of the Registrar's independent decision-making responsibility.



Human Resources Committee

Oversees RPRA's human resources management and ensures the adequacy and effectiveness of human resources policies and procedures.



WDTA Transition and Oversight Committee

Assists the Board in its oversight of the organization's activities relating to waste diversion programs operating under the WDTA, including program performance, transition, and wind-up.

06 About RPRA

Executive Management Team

Frank Denton	Chief Executive Officer
Mary Cummins	Registrar, served as Deputy Registrar in 2021
Noah Gitterman	General Counsel & Chief of Strategic Initiatives, served as Registrar & General Counsel in 2021
Wilson Lee	Chief of Programs & Public Affairs, title adjusted from Chief of Communications and Stakeholder Relations in 2021
Lorella Hayes	Chief Financial and Administration Officer
Lisa Keegan Inness	Chief Information Officer

RPRA has six officers comprised of Board members and executives:

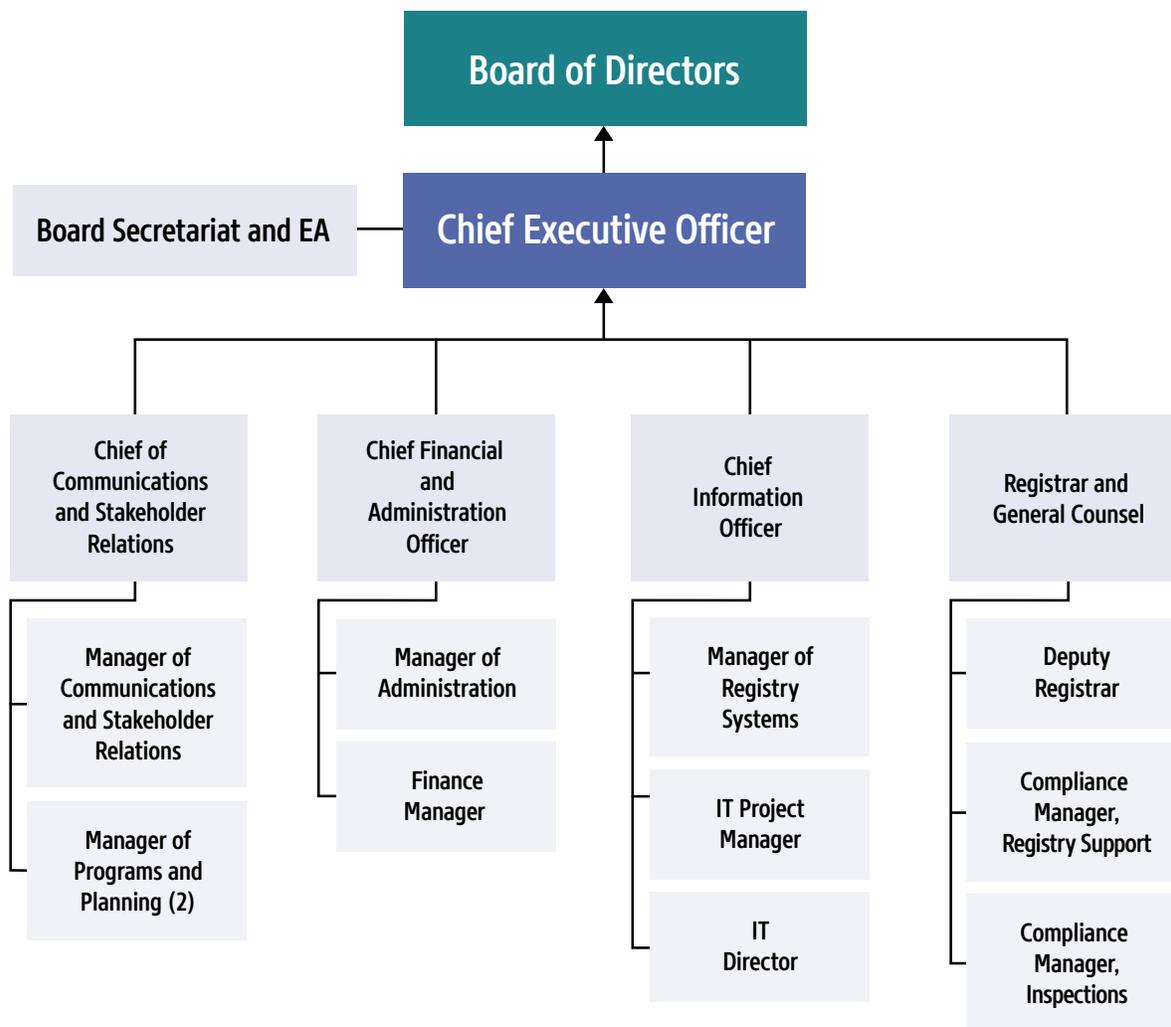
Robert Poirier	Chair
Tom Wright	Vice-Chair
Ken Kawall	Treasurer
Mary Shenstone	Corporate Secretary
Frank Denton	CEO
Mary Cummins	Registrar as of February 2022 (General Counsel & Chief of Strategic Initiatives Noah Gitterman served as an Officer of the Corporation in 2021 when he was Registrar & General Counsel)

Members of the Board and employees of RPRA are subject to the Code of Conduct and other governance policies, which are available on [RPRA's website](#). Biographies, contact and other [additional information](#) about the Board of Directors and Executive Management Team are also available on the website.

06 About RPRA

Human Resources

RPRA's organizational structure in 2021 is set out in the chart below:



RPRA's staff complement in 2021 was 48 full-time equivalent (FTE) compared to 34 FTE in 2020. RPRA's growth occurred primarily in Compliance and Registry Support, and Communications and Stakeholder Relations in order to support four new registry projects – ITT/AV, batteries, excess soil and HWP – and two new regulatory programs for producers of blue box materials and HSP.

The Year In Review

The end of 2021 marked 21 months of remote work for RPRA staff due to the COVID-19 pandemic. Staff continued to maintain high levels of productivity and engagement throughout 2021 and delivered four new registry projects for ITT/AV, lighting, batteries and excess soils, in addition to beginning work on the HWP project, and two new regulatory programs for producers of blue box materials and HSP. The two new regulations increased RPRA's producer responsibility programs in 2021 to five: for tires, batteries, ITT/AV, HSP and blue box materials.

In 2021, RPRA established the Industry Advisory Council and was directed to establish the Service Provider Advisory Council pursuant to S. 30 of the RRCEA. The two councils serve as forums for consultation and enabled RPRA to formally engage stakeholders during the development of strategic priorities and budgets for 2022-2024, enhancing RPRA's understanding of stakeholder perspectives during the planning process. RPRA also convened two special meetings of the Finance and Technology Committee to hear council members and other stakeholder associations' perspectives on proposed RRCEA program fees for obligated producers.

In 2021 RPRA engaged a third party to review its cost allocation methodology and fee-setting model for cost recovery. Outcomes of this review will inform cost allocations and fee-setting in 2022, and have been shared with stakeholders as part of formal consultations on 2022 fees.

The HSP and Blue Box regulations were released under the RRCEA in June 2021. RPRA staff proactively engaged HSP and blue box producers, launching an outreach campaign to register obligated parties and rolling out a learning and engagement initiative to support producers, PROs, municipalities, First Nations and service providers in understanding and complying with the new requirements. Throughout 2021, RPRA successfully registered over 900 blue box producers, including all identified priority producers, and registered or established contact with over 120 identified priority HSP producers.

As part of RPRA's implementation plan for the HSP

and Blue Box regulations, registry projects for the two programs were approved in 2021 and the necessary procurement processes were completed to begin developing the portals in 2022.

RPRA successfully developed registry portals for batteries, ITT/AV, and lighting in 2021, with portals for batteries and ITT/AV going live in August, and the portal for lighting set to open in fall 2022. In addition to these three registry projects, as a result of directions from the Minister, RPRA also developed a digital reporting service for MECP's Excess Soil Program in 2021 and began work on a separate reporting service for the Hazardous Waste Program for industrial and liquid hazardous waste, which will be completed in 2022 for a January 2023 launch.

RPRA established industry working groups for both the excess soil and HWP digital reporting service projects with broad-based industry representation to ensure business requirements are correctly identified and the services are designed to meet the needs of users. The consultative and collaborative process was key to the launch of the Excess Soil Digital Reporting Service in December 2021 ahead of the January 2022 registration deadline.

All together, RPRA launched five registry projects in 2021 – portals for batteries, ITT/AV, lighting (opening in 2022), excess soil and HWP – completing and successfully deploying four on time and on budget. The fifth (HWP) is tracking to be completed on time and on budget.

The majority of stakeholders that responded to RPRA's Stakeholder Engagement Survey in late 2021 found the registry user-friendly.

In June 2021, the Board appointed Sue Lo as Administrator of SO following the planned resignation of the SO Board after the release of the Blue Box and HSP regulations. RPRA continued to oversee the MHSW program operated by SO and ISOs until the program's wind up and transition to the producer responsibility regime outlined in the HSP Regulation on October 1, 2021. As with all new RRCEA programs, RPRA launched an outreach and engagement

Stacey Bowman — *Senior Resource Recovery Program Analyst*

“ At RPRA I know I’m helping businesses and municipalities transition to Ontario’s circular economy regulatory framework so we can move together toward a sustainable future. ”



07 2021 Highlights

campaign to ensure all parties obligated under the HSP Regulation were registered with RPRA, and to help them understand and comply with the new regulation.

RPRA staff worked closely with the SO Administrator, SO staff, and key stakeholders to ensure compliance with the approved blue box wind-up plan, and to simplify a number of the program's underlying processes ahead of the program's transition to the new producer responsibility regulatory framework between July 2023 and December 2025.

In September 2021, the RPRA Board approved changes to the Municipal Funding Allocation Model (MFAM), which is used to distribute funding from Blue Box Program stewards to municipalities and First Nations. The changes to the MFAM simplify the calculation for allocating funds among individual municipal blue box programs, making it easier for municipalities to understand and predict the funding received during their program transitions.

In the fall of 2021, through discussions at RPRA's Municipal Industry Program Committee (MIPC), municipalities and SO reached agreement on a new simplified methodology to set the Blue Box Steward Funding Obligation, which calculates the total amount stewards must pay to participating communities for operating the program. The RPRA Board approved this methodology and the 2022 Steward Obligation in December.

RPRA also worked closely with SO to support compliance with the approved Blue Box Program wind-up plan provisions, the WDTA, and the Minister's directions. A key focus in 2021 was protecting the confidentiality of commercially sensitive data, and mitigating conflict of interest related to GFL Environmental Ltd.'s acquisition of SO's primary service provider, the Canadian Stewardship Services Alliance (CSSA), which GFL announced in July 2021. Following a review, RPRA agreed in October 2021 to SO's proposal to engage with Resource Recovery Alliance, which was established as a PRO by GFL following its acquisition of CSSA. The acquisition was conditional upon the implementation of additional measures required by RPRA to further protect steward supply data, mitigate conflict of interest, and support a fair and competitive marketplace for PRO services under the new Blue Box Regulation.

RPRA continued to oversee the wind-up of OTS throughout 2021. In February 2021, RPRA consulted on the liquidator Grant Thornton LLP's proposal to facilitate an interim distribution of OTS' surplus funds, consistent with the Minister's April 2020 direction to return surplus funds to stewards to be used for the benefit of consumers. A total of \$12M in interim surplus funds was distributed to eligible former stewards. The remaining funds will be distributed following the resolution of outstanding tax and financial matters.

In April 2021, RPRA's Operating Agreement with the Minister was amended to increase ministerial oversight and transparency and enable industry input into RPRA's planning processes.

Communications

To support compliance objectives, RPRA's Programs and Public Affairs team provides regulated businesses with clear, relevant, and timely information to help them understand RPRA's mandate and their regulatory obligations.

Throughout 2021, the team worked closely with Compliance and Registry staff to help registrants understand and comply with their requirements under the newly released Blue Box and HSP regulations. RPRA hosted two Learning Series Events following the release of the regulations: Understanding Ontario's New Blue Box Regulation and Understanding Ontario's New Hazardous and Special Products Regulation. The Understanding Ontario's New Blue Box Regulation learning series included three webinars that explained producers' obligations under the regulation, how to register and report to RPRA, how to work with PROs, and municipalities' reporting requirements.

As part of the Understanding Ontario's New Hazardous and Special Products Regulation learning series, RPRA hosted one webinar to explain HSP producer requirements and provided a presentation to give HSP haulers, processors, disposal facilities and PROs an overview of the regulation.

All webinar recordings and slides are available to stakeholders and the public on RPRA's [Learning Series Events](#) page.

Public Affairs staff also supported Excess Soil registrants in learning to use the Excess Soil Digital

07 2021 Highlights

Reporting Service to comply with their registration and filing obligations under the On-Site and Excess Soil Management Regulation. Leading up to the launch of the reporting service on December 1, 2021, RPRA hosted three webinars to explain how the portal operates and how to file notices, and provided Q&As, walk-through guides and a demonstration video. All materials can be found on RPRA's [Excess Soil Registry Training Materials](#) page.

Consultations

RPRA held 10 formal consultations in 2021. All meetings were held online due to the COVID-19 pandemic.

1. Distribution of Ontario Tire Stewardship Surplus Funds to Stewards

Between January and February 2021, RPRA consulted on OTS's plan to return remaining Used Tires Program surplus funds to stewards as per the Minister's direction. The plan was developed by Grant Thornton Limited, the court appointed OTS liquidator, as a Surplus Funds Addendum to the Used Tires Program Wind-Up Plan. RPRA held one webinar, which was attended by more than 60 stakeholders.

2. 2021 Registry Fees for Tires, Batteries and ITT/AV

From March to May 2021, RPRA consulted on its proposed 2021 Registry fees for producers of Tires, Batteries and ITT/AV. RPRA hosted two webinars, which were attended by more than 100 stakeholders.

3. Stewardship Ontario Municipal Hazardous or Special Waste Wind-Up Plan: Program Extension Addendum

From May to June 2021, RPRA consulted on Stewardship Ontario's proposed Municipal Hazardous or Special Waste Wind-Up Plan: Program Extension Addendum to extend the program's wind-up date by three months to September 30, 2021. RPRA hosted one webinar, which was attended by 70 stakeholders.

4. 2021 Registry Fees for Blue Box and Hazardous and Special Products

From June to August 2021, RPRA consulted on its proposed 2021 Registry fees for Blue Box materials and Hazardous and Special Products.

RPRA established an Industry Advisory Council and was directed to create a Service Provider Advisory Council to consult on strategic priorities and budgets, enhance transparency, and better understand stakeholder perspectives.

RPRA hosted two webinars, which were attended by over 190 stakeholders.

5. 2022 Registry Fees for Excess Soil

RPRA consulted on its proposed 2022 Registry Fees for Excess Soil from September to November 2021. RPRA hosted two webinars, which were attended by over 175 stakeholders during the consultation period.

6. Review of the Batteries and ITT/AV Supply Data Verification Procedures (Phase One)

RPRA held Phase One of the consultation from September to October 2021 to discuss the principles and methodologies that will be used to update the Supply Data Verification section in the Batteries Verification and Audit Procedure, and the Electrical and Electronic Equipment Verification and Audit Procedure. RPRA held one webinar, which was attended by over 110 stakeholders. Phase Two of the consultation took place in January-February 2022.

7. Proposed Terms of Reference for Industry Advisory Council

In March 2021, RPRA consulted on the Industry Advisory Council's (IAC) proposed Terms of Reference and solicited interest from members of the regulated producer community who wished to participate on the Council.

07 2021 Highlights

8. Review of Tire Performance Audit Procedure

In April 2021, RPRA reviewed and consulted with five tire PROs and three audit firms on changes to its Tire Performance Audit Procedure.

9. Proposed Changes to the Municipal Funding Allocation Model

Between June and July 2021, RPRA consulted with municipalities on proposed changes to the Municipal Funding Allocation Model (MFAM).

10. Service Provider Advisory Council

In November 2021, RPRA consulted with industry and the ministry on the Service Provider Advisory Council's proposed Terms of Reference, and solicited interest from the service provider community in participating on the Council.

Complaints

RPRA's operating agreement with the Minister of the Environment, Conservation and Parks requires annual reporting on how complaints related to its activities were addressed.

RPRA is committed to having an accessible, fair, transparent, and straightforward process in place when a complaint is received about RPRA or an individual acting on behalf of RPRA.

At the direction of the Minister, RPRA published a [Formal Public Complaint and Requests For Clarifications Policy](#) in December, which updated the previous Public Complaints Policy. The revised policy is posted on RPRA's website and details how a member of the public can submit a complaint related to service delivery and staff conduct or make a formal request for clarification about RPRA activities. Complaints related to compliance and enforcement are handled through procedures outlined in the WDTA and RRCEA. Complaints related to privacy are addressed through RPRA's Access and Privacy Code. RPRA received no complaints in 2021, under either the Formal Public Complaint and Requests For Clarifications Policy or the previous policy.

Delivery of French Language Services

Consistent with its statutory obligations and requirements outlined in its operating agreement with the Minister of the Environment, Conservation and Parks, RPRA is committed to ensuring its services, communications and responses to public inquiries are available in French.

RPRA completed four registry projects – portals for batteries, ITT/AV, lighting, and excess soil – on time and on budget in 2021.

RPRA's [French Language Services Plan](#) details how RPRA meets its legislated requirements to provide services in French.

In addition to translating key corporate and compliance documents into French, RPRA uses a third-party service that offers real-time, on-demand simultaneous French translation, and also employs bilingual Compliance and Registry Officers and Communications Advisors to provide services in French.

In 2021 RPRA received no requests for simultaneous French translation services or materials. Bilingual Compliance and Registry staff interacted with stakeholders in French in 18 cases in 2021.

RPRA will continue to review its French Language Services Plan to meet its legislated requirements.

By-Laws, Policies and Procedures

The Operating Agreement requires RPRA to annually outline any changes to its by-laws and policies.

In 2021, the following by-laws and policies were introduced or updated:

- The Human Resources Policy Manual was updated in May 2021, effective July 1, 2021, to clarify details around benefits, and personal and vacation days.
- General By-Law 2017-1 was amended in June 2021 to reflect changes to Board Chair and Vice-Chair appointment terms, elected director term limits (to align with the Operating Agreement), and Board member remuneration.
- The Director Remuneration Policy and the Administration of Director Remuneration Policy were amended in July 2021 to reflect changes

07 2021 Highlights

to remuneration for meeting preparation time and board education

- The Financial Management and Control Policy was updated in September 2021 to reflect current executive titles and authorized signatories. It was revised again in December 2021 to establish approval levels for managers.
- The Procurement Policy was updated in September 2021 to revise procurement value amounts to be consistent with the Financial Management and Controls Policy. It was revised again in December 2021 to more closely align with the Ontario Public Sector Procurement Directive.
- The Governance Charter was updated in September 2021 to more accurately describe the responsibilities of the Human Resources Committee and to align with changes made to titles and other policies.
- In December 2021 RPRRA adopted the Election and Appointment Procedures of the Board, which outlines the process for the election of Board Directors and the appointment of Committee Chairs and Members.
- The Whistleblower Policy was amended in December 2021 to reflect changes to titles, and to revise reporting procedures, oversight of reports, and the investigation process.
- The Perquisites Policy was updated in December 2021 to align with the Broader Public Sector Perquisites Directive more closely.
- The Compensation Policy was updated in December 2021 to clarify procedures relating to new hires.
- The Public Complaints Policy was updated in December 2021 as directed by the Minister to outline how RPRRA would respond to formal requests for clarification on RPRRA activities and decisions, other than those matters related to compliance orders or other compliance or enforcement decisions that can be appealed to the Ontario Land Tribunal. The policy is now referred to as the Formal Public Complaints and Requests for Clarifications Policy.

By-laws, policies, and procedures that are subject to public disclosure are available on the [Corporate Documents page](#) of RPRRA's website.

Ryan McAfee — *Compliance Manager, Inspections*

“Our compliance strategy starts with communication and education. We want to help our registrants understand what’s expected of them so they can comply with Ontario’s circular economy laws.”



08 Compliance and Enforcement

Compliance and Enforcement

Overview

RPRA's Compliance and Registry team is responsible for enforcing the requirements of the RRCEA and the WDTA and their associated regulations. RPRA takes a risk-based approach to compliance, which is outlined in RPRA's [Risk-Based Compliance Framework](#).

The Registrar assesses risk and implements appropriate education, communication, and enforcement activities to maximize compliance while minimizing burden on businesses. These activities always include proactive education and awareness, and could also include:

- Inspection and audit
- Communication to address non-compliance
- Compliance order
- Administrative penalty order under the WDTA
- Prosecution

In 2021, RPRA continued to support businesses in complying with the Batteries, EEE, and Tires regulations. Compliance and Registry staff also helped business understand the requirements of new RRCEA regulations for HSP and blue box materials, and supported those producers in submitting their supply data.

In our [2020 Annual Report](#), RPRA reported on resource recovery performance under the RRCEA for the first time. The report included tire producers' performance for 2019, which was required by the Tires regulation to be reported to RPRA in 2020. In 2022, RPRA will begin to publish supply and performance reports on its [website](#), following review and verification. Publishing reports to the RPRA website will allow resource recovery data to be made available on a timely basis, rather than in the annual report in June of the following year.

The schedule of deadlines for supply and performance reports outlined in RRCEA regulations is as follows:

Regulation/Material	Deadline for Annual Supply and Performance Reports	Year First Performance Reports Due
Tires	May 31	2020
Batteries	April 30	2022
ITT/AV	April 30	2022
HSP	July 31	2023
Lighting	April 30	2024
Blue Box	April 30	2024

In June 2022, RPRA will publish tires performance data for the 2020 performance year to its website, along with collection and management targets for the 2022 performance year, which are based on data reported in 2021.

Supply data for batteries and ITT/AV reported in 2021, which sets collection and management targets for 2022, will also be posted to the RPRA website in June 2022.

Further details on performance data and how it will be reported will be determined through stakeholder consultations held in the second and third quarters of 2022.

Batteries

Extended producer responsibility requirements for single-use and rechargeable batteries came into effect on July 1, 2020, following the wind-up of SO's single-use battery recycling program on June 30, 2020. The Registrar extended the registration deadline for battery producers to January 31, 2021 in response to challenges producers reported in meeting the original deadline. Following the revised registration deadline, RPRA pursued and brought into compliance 120 free riders – producers who had failed to register by January 31. As of March 2022, 185 battery producers were registered with RPRA.

Battery producers, or PROs acting on their behalf, are required under the regulation to establish and operate a battery collection and management system, and to report on this system to RPRA by April 30, 2021. RPRA continues to monitor batteries collection and management systems for compliance with the regulation.

In April 2021, RPRA began developing the batteries registry portal for registration and reporting under the Batteries Regulation. The registry portal was completed on time and on budget, and opened on August 6, 2021. In order to allow producers to report their supply data as required under the regulation via the new portal, RPRA set a reporting deadline of September 30, 2021. In advance of the deadline, RPRA conducted an outreach campaign advising producers of the upcoming reporting requirements. At the close of 2021, 84% of registered producers had reported their supply data, representing 63% of single-use batteries supply for 2020 and 94% of rechargeable batteries supply for 2019.

In the fall of 2021, RPRA began consulting with

08 Compliance and Enforcement

stakeholders on the Batteries Supply Data Verification Procedure. In February 2022, phase two of the consultation concluded. Producers were required to file their first performance report by April 30, 2022.

ITT/AV

Producer responsibility requirements for ITT/AV under the EEE Regulation came into effect on January 1, 2021. The Registrar extended the registration deadline for producers to January 31, 2021, in response to challenges producers reported in meeting the original deadline. Following the revised deadline, RPRAs staff identified and brought into compliance 137 free riders – ITT/AV producers who had failed to register by January 31. As of March 2022, 184 ITT/AV producers were registered with RPRAs.

In April 2021, RPRAs initiated development of the ITT/AV registry portal for producers to fulfill their registration and reporting requirements under the regulation. The ITT/AV portal opened on August 6, 2021. In order to allow ITT/AV producers to report their supply data via the new portal, the reporting deadline was extended to September 30, 2021. In advance of the deadline, RPRAs staff conducted an outreach campaign to advise obligated parties of the upcoming reporting requirements. At the close of 2021, 82% of registered ITT/AV producers had reported their supply data, representing 98% of 2019 ITT/AV supply.

Producers, or PROs acting on their behalf, were required to establish and operate a collection and management system and report on this system to RPRAs by April 30, 2021. RPRAs staff monitored collection and management systems and worked with PROs to achieve continued compliance with the regulation.

In fall 2021 RPRAs began consulting with stakeholders on the ITT/AV Supply Data Verification Procedure. Phase two of the consultation will conclude in spring 2022, and producers are required to submit their first performance reports to RPRAs by April 30, 2022.

Lighting

The registry portal for producers of lighting was initiated in April 2021. The portal will open in advance of the November 30, 2022 registration deadline. 2022 is the first year in which lighting producers are required to register with RPRAs and report their supply.

Tires

2021 was the third year of operations for the Tires Program under the EPR regime outlined in the Tires

Regulation. There were 477 tire producers registered with RPRAs as of March 2022.

The reporting deadlines for supply reports, audit reports and visible fee verification reports were moved from May 31, 2021 to June 30, 2021 to provide producers more time to report. At the close of 2021, 89% of registered tire producers had reported their supply data, representing 98% of tires supply for 2019.

Tire producers, or PROs on their behalf, and service providers were also required to report 2020 performance results for collecting and recovering used tires by May 31, 2021. Audited performance reports submitted by registrants in 2021 show that the 85% recovery rate target for all tires outlined in the Tires Regulation was achieved (producers must ensure that 85% of the tires they collected in a year, by weight, were reused, retreaded or turned into processed materials and made into products and packaging).

Full details of the Tires Program's performance are posted to RPRAs's website.

HSP

Producer responsibility requirements for HSP came into effect on October 1, 2021, following the wind-up of the MHSW Program operated by SO on September 30, 2021. To provide additional time for service providers and producers to learn and understand the requirements of the new regulation, the registration deadline for service providers was extended to August 31, 2021, and the deadline for producers was extended to November 30, 2021.

At the close of 2021, nine PROs, 125 HSP producers and 34 HSP service providers had registered with RPRAs. RPRAs registered 66 priority HSP producers, who supplied over 55% of the weight of HSP reported to SO under the MHSW program, by the end of 2021.

Blue Box

The Blue Box Regulation was released on June 3, 2021, and blue box producers were required to register and report their 2020 supply data to RPRAs by October 1, 2021. In advance of the registration deadline, RPRAs staff conducted an outreach campaign to priority producers, who supplied over 80% of Ontario's 2020 blue box material under the current SO Blue Box Program. RPRAs registered 89% of these priority producers within one month of the deadline.

Municipalities and local service boards will transition to the new Blue Box Regulation between July 1, 2023

08 Compliance and Enforcement

and December 31, 2025, and are required to submit an Initial Report and a Transition Report to RPRA outlining the details of their current collection systems. Communities transitioning in 2023 were required to submit their reports by September 30, 2021. RPRA staff launched an outreach campaign to support communities in their submissions and received 100% of required transition reports and 99% of initial reports within one month of the deadline.

Under the original Blue Box Regulation, producers were to be assigned collection requirements through an allocation table. The regulation was amended on April 14, 2022, changing producer responsibilities for collection. Under the amended regulation, producers are responsible for providing blue box collection to every eligible source in Ontario. PROs representing producers that supply more than 66% of blue box material tonnage are required to submit a report on how they will operate the blue box system.

Enforcement Initiatives

RPRA compliance staff undertook inspection and audit activities and other compliance initiatives in 2021 to support a competitive marketplace for resource recovery.

There were 207 known instances of non-compliance in 2021, of which 71 were resolved as of March 2022. Instances of non-compliance include any failure to comply with a provision of the RRCEA and its regulations.

RPRA staff carried out various campaigns and compliance plans to identify obligated businesses not yet registered (free riders), including entities that supply the Ontario market through direct or online sales.

RPRA compliance staff also used their inspection powers and deployed communications strategies to support a level playing field for all market participants, including service providers such as processors and PROs.

Registry Support Overview

Under its legislated mandate, RPRA is required to develop and operate a public registry to register obligated parties and receive reports required by regulations under the RRCEA. In 2021, the registry had four separate operational portals for registrants for the Tires, ITT/AV, Batteries, and Lighting programs (although lighting producers will not register with RPRA until fall 2022).

In 2021, RPRA divided its Compliance and Registry team into two teams, one to undertake compliance activities for RRCEA programs and the second for

service delivery to businesses. Registry support staff responded to registrant inquiries, engaged in education and outreach campaigns, participated in the development of the Excess Soil and HWP digital reporting services, and operated the registry portals for all registrants under the RRCEA regulations.

Common inquiries received from regulated parties included requests for clarification on visible fee requirements for ITT/AV and batteries, information regarding newly obligated materials, reporting deadlines, and RPRA's fees consultations. The Registrar used the interactions with regulated parties to develop compliance bulletins and educational materials, as well as to continuously improve the registry portals, website, and email communications. RPRA recorded 37,298 unique interactions, including with users of the Excess Soil Digital Reporting Service, as detailed in the following table:

Interactions

Emails (Inbound and Outbound)	31,294
Incoming Calls	1,500
Outgoing Calls	4,504
Total Interactions	37,298

Excess Soil Digital Reporting Service

In March 2021, the Minister of the Environment, Conservation and Parks directed RPRA to establish and maintain a digital reporting service for excess soil under the On-Site and Excess Soil Management Regulation, which came into effect on January 1, 2022. The Excess Soil Digital Reporting Service enables regulated persons to comply with registration and notice filing requirements outlined in the regulation. The service also enables the ministry to access notice filings and associated data, and the public access to the information contained in notice filings. The ministry is responsible for compliance and enforcement activities related to the Excess Soil Regulation.

The Excess Soil Digital Reporting Service successfully launched on December 1, 2021. In April 2022, the ministry announced that it would implement a temporary suspension of certain provisions of the Excess Soil Regulation until January 1, 2023, including the requirement for regulated persons to register and report via RPRA's reporting service. The Excess Soil service is however still open for users to voluntarily register and report in 2022.

09 Oversight of WDTA Programs

Oversight of WDTA Programs

Overview

In 2021 RPRA oversaw the operation of two waste diversion programs under the WDTA and their operators:

- The Blue Box Program operated by SO
- The MHSW Program operated by SO and the following ISOs: Product Care Association, SodaStream and Automotive Materials Stewardship

In accordance with the Minister's direction, SO's Blue Box Program will wind up between July 1, 2023 and December 31, 2025. The single-use batteries collection program ('Orange Drop') that was part of the MHSW Program wound up on June 30, 2020, and the remainder of the MHSW Program wound up on September 30, 2021, in accordance with the Minister's direction.

The Used Tires Program operated by OTS and the WEEE Program operated by OES wound up on December 31, 2018 and December 31, 2020, respectively, and both IFOs continued to undergo liquidation in 2021.

The organizations that operate under the WDTA are required to submit an annual report to RPRA that provides detailed information on program performance as applicable, and financials.

The Beer Store, which is not overseen by RPRA, is also required to submit an annual report to RPRA as part of its public reporting requirements. These reports are included as appendices to this document.

Blue Box Program

The Blue Box Program ensures paper, and packaging made of paper, glass, plastic and/or metal, is collected from residences in 250 municipalities and First Nations communities across Ontario. SO is the industry funding organization that contributes approximately 50% of the total cost of operating the Blue Box Program on behalf of stewards of packaging and printed paper (brand owners, franchisors or first importers). As of December 31, 2021, there were 1,806 registered stewards. Municipalities, recycling associations and First Nations operate the collection and management services to residences, and

fund the remaining costs of these services.

Participating communities report their blue box activities, including tonnage and financial data, annually to RPRA as part of the datacall. A total of 756,984 tonnes of blue box materials were recycled in 2020, an increase of 3.7% from 2019, and the program achieved a 59.9% recycling rate – just under the program's recycling rate target of 60%.

Changes in the mix of printed paper and packaging supplied to residents and recycling commodity markets continue to impact the program's recycling rate. Despite a decline in the recycled tonnage of printed paper and mixed fibres in 2020, an increase in recycled tonnage of packaging materials resulted in an increase to the program's recycling rate of 2.6 percentage points compared to 2019.

Information about Stewardship Ontario's operation of the Blue Box Program can be found in Appendix A of this report.

The most recent [Datacall Report](#) can be found on RPRA's website.

In 2021, the Municipal Hazardous or Special Waste Program wound up and transitioned to extended producer responsibility under the RRCEA and the Blue Box Program, the last legacy waste diversion program, prepared to transition to the new regulatory framework.

Jess Turchet — *Manager of Communications*

“ Providing information to stakeholders that is clear, accessible, and timely is important when big changes are underway. The end of one waste diversion program and the start of a new set of obligations can be confusing to navigate. It’s our job to help. ”



09 Oversight of WDTA Programs

Municipal Hazardous or Special Waste Program

The MHSW Program wound up on September 30, 2021 and transitioned to the RRCEA on October 1, 2021. The MHSW Program allowed Ontario residents to safely dispose of household products that require special handling in accordance with the WDTA. There were 10 types of materials collected through the program: antifreeze, fertilizers, oil containers, oil filters, paints and coatings, pesticides, non-refillable pressurized containers, refillable pressurized containers, single-use batteries, and solvents. These materials were collected through:

- Stewardship Ontario's Orange Drop Program for non-refillable and refillable pressurized containers
- Product Care Association's ReGeneration Program for paints and coatings, pesticides, solvents, and fertilizers
- Automotive Materials Stewardship's program for antifreeze, oil containers and oil filters
- SodaStream for their branded refillable cylinders

In 2021, these organizations reported collecting 18,980 tonnes of hazardous or special waste, compared to 27,169 tonnes in 2020. The table below shows the collection performance for each material in the program.

2021 MHSW Materials Collected

Material	Actual Tonnes Collected	Target Collection (in tonnes)	% of Target Collected
Antifreeze	2,044.0	1,824.0	112 %
Fertilizers	4.5	N/A	N/A
Oil containers	3,196.0	2,151.0	149 %
Oil filters	6,020.0	6,245.0	96 %
Paints and coatings	6,820.0	6,426.0	106 %
Pesticides	23.6	11.0	215 %
Pressurized containers			
Non-refillable	406.0	245.0	166 %
Refillable	318.0	384.0	83 %
Single-use batteries	–	–	N/A
Solvents	147.6	492.0	30 %
Total	18,979.7	17,778.0	107 %

For more information on each material's performance, refer to annual reports from Stewardship Ontario, Automotive Materials Stewardship, Product Care Association and SodaStream in the appendices of this report.

09 Oversight of WDTA Programs

Waste Electrical and Electronic Equipment Program

The WEEE Program operated by OES wound up on December 31, 2020 and transitioned to the RRCEA on January 1, 2021. Deloitte Restructuring Inc. is the court-appointed liquidator overseeing the dissolution of OES.

OES's activities in 2021 continued to focus on fulfilling the outstanding financial and legal obligations necessary to shut down its operations in accordance with the wind-up plan approved by RPRA.

Information about OES's activities in 2021 can be found in Appendix E of this report.

Used Tires Program

The Used Tires Program (UTP) operated by Ontario Tire Stewardship (OTS) under the WDTA was terminated on December 31, 2018 as directed by the Minister. Grant Thornton Ltd. is the court-appointed liquidator overseeing the dissolution of OTS.

OTS's activities in 2021 continued to focus on fulfilling the outstanding financial and legal obligations necessary to shut down its operations in accordance with the wind-up plan approved by RPRA.

Information about OTS's activities in 2021 can be found in Appendix F of this report.

The Beer Store

The Beer Store is a privately-owned chain of retailers selling beer and other malt beverages in Ontario. The Beer Store collects beer containers and packaging sold in its stores and administers the Ontario Deposit Return Program, which allows for collection of alcoholic containers sold outside its stores, including wine, spirits, beer, and coolers. While this is not a waste diversion program overseen by RPRA, the WDTA requires The Beer Store's annual report to be provided to RPRA and made public to support transparency in The Beer Store's public reporting.

In 2021, The Beer Store reported collecting over 1.7 billion containers, diverting 239,106 tonnes from disposal. Of the total tonnes diverted, 144,226 tonnes were from The Beer Store Program and 97,881 tonnes were from the Ontario Deposit Return Program. According to The Beer Store's 2021 annual report, the return rate of recyclable material in the Ontario Deposit Return Program was 72%, while the return rate for containers sold at The Beer Store was 79%. The Beer Store Annual Report can be found in Appendix G of this report.

Ethan Yuan – *Financial Analyst*

“ RPRRA is funded solely by registrant fees, so operating cost effectively and efficiently and demonstrating value-for-money is a top priority. ”



10 Corporate Scorecard

RPRAs Performance

RPRAs submits a business plan to the Minister of the Environment, Conservation and Parks in October of each year that sets out its strategic priorities for the following three years and its annual goals and performance targets. In its Annual Report and at its

Annual Public Meeting, RPRAs reports on its progress towards meeting the performance targets set for the previous year. The tables below outline RPRAs strategic objectives and targets as outlined in the [2021 Business Plan](#), and progress toward achieving those targets.

Strategic Priority One Transition of Waste Diversion Programs

Objective	Target	2021 Performance	Comments
Continued oversight of waste diversion programs	IFOs/ISOs operate in compliance with WDTA requirements	Achieved	IFOs/ISOs operated in accordance with WDTA requirements.
	Respond within 7 days to complaints	Achieved	Every complaint about a non-compliance with regulatory requirements received by RPRAs initiated an assessment by an inspector within 7 days.
	Respond within 7 days to substantiated non-compliances	Achieved	All non-compliances substantiated by an inspector resulted in action within 7 days.
Effective wind-up of IFO programs and IFOs	Ensure disposition of OTS surplus funds as per Minister's directions, resolution of all outstanding financial and tax matters, and dissolution of OTS	Achieved	In June 2021, following RPRAs consultation with OTS stewards, the Liquidator distributed a portion of OTS' surplus funds to 276 eligible stewards. The distribution of the remaining surplus funds and the final dissolution of OTS could not be completed in 2021 because of outstanding tax matters with the Canada Revenue Agency.
	Effective monitoring and response to any program disruption during implementation of approved MHSW Program Wind-Up Plan as the program is wound up on June 30, 2021 and transitioned to individual producer responsibility on July 1, 2021	Achieved	RPRAs oversaw the successful wind-up of the MHSW Program on September 30, 2021, as per the Minister's revised directions, and transition to the new producer responsibility regulatory framework outlined in the HSP Regulation on October 1, 2021 without any significant program disruption.

10 Corporate Scorecard

Strategic Priority One Transition of Waste Diversion Programs (continued)

Objective	Target	2021 Performance	Comments
Effective wind-up of IFO programs and IFOs	Effective monitoring and response to any program disruption during implementation of approved Blue Box Program Wind-Up Plan once plan is approved by RPRA no later than December 31, 2020	Achieved	RPRA worked collaboratively with SO and representatives of participating communities to ensure the ongoing smooth operations of the Blue Box Program and implementation of the approved wind-up plan.
	Effective monitoring and response to any program disruption during wind-up of WEEE Program on December 31, 2020, and transition to individual producer responsibility on January 1, 2021, and OES is wound up in 2021	Achieved	RPRA oversaw the successful wind-up of the WEEE Program on December 31, 2020 and on January 1, 2021 electronics became subject to Ontario's new producer responsibility requirements under the EEE Regulation without any disruptions in resource recovery operations. Due to outstanding tax matters with the Canada Revenue Agency, OES could not be dissolved in 2021.

Strategic Priority Two Responsible Management of Data

Objective	Target	2021 Performance	Comments
Develop and maintain registry to fulfill organizational mandate	Implement registry functionality on budget and on time in accordance with Board project approvals and consistent with the Batteries Regulation, the EEE Regulation and ministry requirements for the registry and digital reporting service for the HWP	Achieved	The batteries, ITT/AV and lighting portals were delivered on time and under budget with the required functionality. On the advice of RPRA, the Minister extended the HWP project timeline to January 1, 2023. The HWP Digital Reporting Service project is on track for completion in 2022.
	Initiate registry portal development in accordance with Board project approvals for municipal hazardous or special waste following release of RRCEA regulation	Achieved	The HSP Regulation was released in June 2021 and the procurement for the HSP portal was completed in fall 2021. The HSP portal is on track for completion in 2022.

10 Corporate Scorecard

Strategic Priority Two Responsible Management of Data (continued)

Objective	Target	2021 Performance	Comments
Registrants submit required data	Initiate action within 7 days for substantiated non-compliance	Achieved	All substantiated cases of non-compliance were actioned within 7 days.
	Inspect 80% of producer accounts representing 80% of the total weight reported by tire, battery, and ITT/AV producers respectively	Achieved	All high priority producer accounts in tires, batteries, and ITT/AV were verified for completeness, inspection plans were developed, and all inspection cases were assigned to individual compliance officers. Inspection work will continue into 2022.
Responsible parties registered	90% of MHSW Program stewards formerly registered with SO and ISOs who are obligated under the RRCEA HSP Regulation register with RPRA by deadline	Ongoing	Delays in the release of the final HSP Regulation required the registration deadline to be extended to November 30, 2021. The registration campaign begun in 2021 continues into 2022.
	Individually engage with 90% of MHSW Program stewards formerly registered with SO and ISOs who are obligated under the RRCEA HSP Regulation, in order to support compliance with regulatory requirements	Achieved	100% of former SO or ISO stewards were individually engaged to support the HSP registration campaigns.
Protection of confidential, personal, and commercially sensitive data	Compliance with RRCEA and WDTA provisions on confidentiality of information, and RPRA's Access and Privacy Code	Achieved	RPRA operated in full compliance with the Access and Privacy Code and RRCEA and WDTA provisions on confidentiality of information.

10 Corporate Scorecard

Strategic Priority Three Trusted Authority

Objective	Target	2021 Performance	Comments
RPRAs viewed as responsive, unbiased, cost-effective organization focused on enabling compliance	Establish baseline for newly obligated stakeholders and tire stakeholders at or above 2019 baseline for stakeholder perception of RPRAs performance	Achieved	Tire registrants scored RPRAs 7.09 out of 10 compared to the 6.69 baseline set in 2019. The baseline for batteries and ITT/AV were set in 2021 at 7.33 and 7.12 respectively.
Foster a level playing field for parties obligated under RRCEA	Respond within 7 days to complaints	Achieved	All complaints were responded to within 7 days.
	50% of free-rider cases closed within 9 months	Achieved	All substantiated free-rider cases were closed within 9 months.
	Respond within 30 days of substantiated non-compliance	Achieved	All substantiated non-compliances were responded to within 30 days.

Strategic Priority Four Accountability

Objective	Target	2021 Performance	Comments
Comply with reporting requirements in the RRCEA, WDTA and the Operating Agreement	2020 Annual Report submitted by June 1, 2021	Achieved	The 2020 Annual Report was submitted on June 1, 2021.
	Annual Public Meeting held in June 2021	Achieved	The Annual Public Meeting was held on June 30, 2021.
	2022 Business Plan submitted 90 days before year end	Achieved	The 2022 Business Plan was submitted on October 1, 2021.
Engage and consult broadly and openly with stakeholders	Completion of consultations and approval of 2021 registry fees with level of participant satisfaction at or above consultation survey results for consultation on 2020 registry fees	Missed	RPRAs held three separate sets of consultations on 2021 RRCEA program fees: for tires, batteries and ITT/AV from March to May 2021; for blue box and HSP from June to August 2021; and for registry fees for excess soil from September to November 2021. Stakeholders scored these consultations on average 3.7 out of 5, which is marginally lower than the 3.8 out of 5 reported in 2020.

10 Corporate Scorecard

Strategic Priority Four Accountability (continued)

Objective	Target	2021 Performance	Comments
Engage and consult broadly and openly with stakeholders	Completion of consultations on mandatory registry procedures required in the Batteries Regulation and EEE Regulation with level of participant satisfaction at or above consultation survey results for mandatory registry procedures for the Tires Regulation	Achieved	Stakeholders scored consultations on mandatory registry procedures for Batteries and EEE regulations on average 4.0 out of 5, exceeding the 3.9 baseline set in 2019.

Strategic Priority Five Organizational Sustainability

Objective	Target	2021 Performance	Comments
Set fees and other charges that sustain the organization	Recovery of costs without significant deficit or surplus	Missed	RPRAs 2021 expenses were 18% lower than the costs detailed in the Budget Reset from March 2021 due to recruiting delays; reduced spending on travel and supplies; and lower IT software costs, professional fees, and registry operational costs. Fees received in excess of expenses for RRCEA programs (Tires, ITT/AV & Batteries, HSP and Blue Box) are carried over and applied to the 2022 cost recovery target for the program.
	Contribution to reserve consistent with Reserve Fund Policy	Achieved	Contribution to the reserve fund was consistent with the budgeted amount.
Establish an organizational culture based on professionalism, continuous improvement, integrity, accountability, respect and collaboration	Level of engagement at or above levels established in the 2019 employee engagement survey	Achieved	Overall employee engagement score in 2021 was 82%, exceeding the 2019 score of 80%.

Financials

December 31, 2021

Management Discussion and Analysis

Revenues

RPRA had total revenues of \$11.8M in 2021, compared to revenues of \$9.6M in 2020. The increase was required to offset higher operating costs related to RPRA's expanded mandate and scope of responsibilities, which include administering five producer responsibility programs under the RRCEA – two of which launched in 2021 (Blue Box and HSP) – and two additional digital reporting services for excess soil and HWP at the Minister's direction.

RPRA operates on a cost-recovery basis and is authorized through its legislated mandate to set and charge fees:

- Sections 34 and 41 of the WDTA allows RPRA to recover costs from IFOs and ISOs associated with RPRA's oversight of waste diversion programs operated by IFOs or ISOs.
- Section 41 of the RRCEA authorizes RPRA to levy fees and charges for the purposes of cost recovery for activities related to the performance of its duties and exercise of its powers under the RRCEA or any other Act.

RPRA recognized \$8.3M in RRCEA revenues in 2021, received as fees from producers of tires, ITT/AV, batteries, HSP and blue box materials, and users of the Excess Soil Digital Reporting Service. Of the total revenues recognized, \$1.3M was used to support the 2021 compliance and operating activities related to the Tires Regulation; \$2.1M was related to the EEE and Batteries Regulations; \$1.5M was related to the HSP Regulation; \$2.7M was related to the Blue Box Regulation; and \$0.7M was recognized to support the build and launch of the Excess Soil Digital Reporting Service and will be billed in future years. RRCEA fees represented approximately 71% of RPRA's revenues in 2021.

The remainder of RPRA's 2021 revenues, which totalled \$3.5M, were obtained through fees to IFOs and ISOs under sections 34 and 41 of the WDTA to finance RPRA's activities related to the oversight of waste diversion programs operated by IFOs and ISOs.

As other RRCEA regulations come into force, RPRA

anticipates that its costs recovered under sections 34 and 41 of the WDTA will continue to decline, while its costs recovered under section 41 of the RRCEA will continue to increase.

Operating Expenses

RPRA allocates its operating expenses as follows:

- To the WDTA if the expenses are associated with only the WDTA
- To the RRCEA if the expenses are associated with only the RRCEA
- To both the WDTA and the RRCEA proportionally where functions are required to continue operations under the WDTA and to support activities under the RRCEA

Expenses for RRCEA-related activities are recovered from producers obligated under the RRCEA and its associated regulations. In 2021, registrants were obligated to register or report to RPRA under the Tires, EEE, Batteries, HSP, and Blue Box regulations. Expenses are also recovered from users of the Excess Soil Digital Reporting Service, and will be recovered from users of the Hazardous Waste Digital Reporting Service commencing in January 2023.

Expenses for WDTA-related activities are recovered from IFOs and ISOs. These costs include payroll and other direct program expenses, and indirect costs that are common to the administration of RPRA and the WDTA programs it oversees.

RPRA's overall expenses increased 31% to \$11.7M in 2021 from \$8.9M in 2020 due to RPRA's expanded mandate, which included the administration of five regulations under the RRCEA and development of two digital reporting services in 2021 at the Minister's direction. As a result there were commensurate increases in operating expenses and professional fees, and greater amortization, and RPRA required more full-time employees in 2021.

The following additional details are provided for clarity:

- Registry capitalizable costs, characterized as intangible assets, increased by \$4.2M – from \$7.3M in 2020 to \$11.5M in 2021 – to support the system's ongoing expansion to include portals

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for ITT/AV, batteries, lighting, excess soil, and the assets under construction for HWP. This increase in the value of the intangible assets translated to an increase in amortization of the Registry assets and associated loan interest expenses.

- Higher salary and benefit expenses were incurred due to a growth in the staff compliment from 34 FTEs in 2020 to 48 FTEs in 2021, primarily in Compliance and Communications and Stakeholder Relations.
- In 2021, directors claimed a total of \$300,645 in remuneration per diems and \$2,413 in approved other expenses. The annual budget for 2021 was \$235,850. The claims in excess of the budget were a result of more meetings held during 2021 than predicted, and additional oversight required by the Chair of the Finance and Technology Committee to support five registry technology projects (portals for ITT/AV, batteries, lighting and the digital reporting services for excess soil and HWP).

Operating Reserve and Net Assets

RPRAs Operating Reserve Policy sets the maximum amount of the reserve at 50% of the annual operating costs. As outlined in RPRAs Financial Management and Control Policy, a sufficient and appropriate reserve balance is required to provide the cash flow necessary to maintain on-going operations, and to serve as an internal source of funds in case of deferred cost recoveries, unanticipated declines in revenues, or other non-recurring expenses.

RPRAs net assets consist of a contingency reserve, and a planned RRCEA deficit that will be recovered in future years. The excess of revenues over expenses in 2021 was \$0.09M, which brought RPRAs total net assets on December 31, 2021 to a total of \$3.8M – 32% of RPRAs 2021 annual operating costs.

Cash Flows and Liquidity

At the end of 2021 RPRAs had a positive working capital position (current assets minus current liabilities) of approximately \$1.7M, compared to a negative working capital position of \$3.7M at the end of 2020, and cash and short-term investments of \$1.6M at the end of 2021, compared to \$1.1M at the end of 2020. RPRAs 2021 expenses were lower than the costs detailed in the Budget Reset from March 2021 due

RPRAs 2021 budget reflects the organization's expanded mandate and the growing needs of our regulated communities for support and guidance in understanding and complying with the new regulatory requirements.

to recruiting delays, reduced spending on travel and supplies due to COVID, lower than predicted IT software costs and professional fees, and lower Registry operational costs.

RPRAs has a \$5M revolving operating credit facility with a Canadian bank for ongoing working capital requirements and general corporate purposes at Prime less 0.75%. As of December 31, 2021, RPRAs had not drawn on this facility. RPRAs anticipates drawing on this facility in 2022 because of the timing of supply reporting deadlines, deferred recovery of HWP expenses, and the pause in registration and reporting requirements until January 2023 for users of the Excess Soil Digital Reporting Service, which was announced in April 2022.

RPRAs also has \$26.25M in supplementary operating credit facilities with the same bank and at the same interest rate to finance the cost of building the registry or digital reporting service infrastructure required by RPRAs mandate. The amount drawn on these operating credit facilities as of December 31, 2021 was \$1.9M for the HWP and excess soil projects.

The loan financing for registry builds in progress is shown as a current liability (i.e., a line of credit) until it is converted into a term loan facility, at which time the loan will be shown as a long-term liability, and repayment begins on a set schedule and at fixed interest rates for the lifetime of the loan. The conversion occurs when a registry build is completed.

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Long Term Debt

In 2021, RPRA converted part of the original supplementary operating facilities into two separate 10-year loans of \$5.4M at 2.35% and \$4M at 2.795%, for the tires and batteries/EEE registry portals, respectively. The interest rate on the term loans was determined when RPRA drew on those facilities. The amount drawn on term loans as of December 31, 2021 was \$9.4M.

RPRA continues to have available committed term loans of up to \$26.25M with the same bank to replace the supplementary operating credit facilities upon completion of registry/reporting service builds.

The \$26.25M in supplementary credit facilities and committed term loans is the total amount available, not the total estimated amount required. It is estimated that approximately \$18M of these credit facilities will be used by the end of 2022, based on existing Board approvals and Ministerial direction. However, the total cost and number of registry projects, which depend on the total number of materials designated under the RRCEA in the future and any future Ministerial direction, is unknown at this time. All registry projects require Board approval and bank approval based on each RRCEA regulation or Ministerial direction prior to accessing financing. All bank debt is secured by a general security agreement.

Principal Risks and Uncertainties

RPRA identifies, assesses and evaluates risks, and develops mitigation plans to manage risks that have the potential to inhibit the organization's ability to achieve its objectives. RPRA monitors its risks and continually assesses its exposure and mitigation plans to ensure its risk mitigation strategies support organizational resilience.

The key risks associated with RPRA's operations include:

- Uncertainty about the timing of government initiatives related to the wind-up of current waste diversion programs under the WDTA, the timing of regulations under the RRCEA coming into force, and the dates set out in those regulations
- Uncertainty about expected numbers of registrants arising from the designation of additional materials under the RRCEA or additional ministerial directions
- Uncertainty about volume of regulated material supplied by obligated entities

- Uncertainty about completion date, total cost and final functional scope of current registry projects
- Challenges recruiting and retaining skilled staff

Outlook for 2022

Revenue for 2022 is budgeted at \$17M, compared to \$13.7M budgeted for 2021; and expenses are budgeted at \$17.5M, compared to \$14.35M budgeted in 2021. The increase in budgeted revenue and expenses is due to RPRA's expanded mandate, which will include six EPR programs under the RRCEA in 2022, continued WDTA oversight, and the administration of digital reporting services for excess soil and hazardous waste under the EPA.

Cost and quality control processes and procedures are in place to assess and track the necessity, efficiency and efficacy of expenditures.

In 2022, balance sheet intangible assets are expected to grow, financed mostly by external debt. The planned intangible investments are amortized over their useful lives, which will be recovered in future years through fees from regulated parties.

The cost of registry builds for future designated materials or arising from future Minister's directions will be determined once the final regulation or direction is available. Registry projects are procured and financed on a project-by-project basis following the finalization of regulations or directions to ensure accuracy in project budgeting and reporting.

RPRA is currently reviewing the cash flow implications on its operations resulting from the deferral of the registration deadline for users of the Excess Soil Digital Reporting Service to January 2023. The service will remain open to users throughout 2022, however RPRA anticipates lower-than-predicted revenue from excess soil registrants.

Liquidity from working capital, cash management and the utilization of credit facilities will be closely monitored during 2022. RPRA will also continue to monitor its net assets (the contingency reserve less the planned RRCEA deficit).

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Resource Productivity and Recovery Authority

December 31, 2021

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Resource Productivity and Recovery Authority

December 31, 2021

Independent Auditor's Report

May 19, 2021

To the Board of Directors of Resource Productivity and Recovery Authority

Opinion

We have audited the financial statements of Resource Productivity and Recovery Authority (the Authority), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2021 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

The financial statements of the Authority for the year ended December 31, 2020 were audited by another auditor who expressed an unmodified opinion on those financial statements on May 18, 2021.

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.

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

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

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Resource Productivity and Recovery Authority

December 31, 2021

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority'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 Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Welch LLP

Chartered Accountants

Licensed Public Accountants

Toronto, Ontario

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Resource Productivity and Recovery Authority

December 31, 2021

Statement of Financial Position

	Notes	Year ended December 31	
		2021	2020
Assets			
Current assets			
Cash		\$ 1,556,991	\$ 1,089,170
Accounts receivable	3	3,050,357	1,407,086
Unbilled fees receivable	4	1,929,771	2,725,630
Prepaid expenses		228,224	91,588
		6,765,343	5,313,474
Deposits		95,860	110,494
Tangible capital assets	5	1,402,559	1,683,235
Intangible assets	6	9,581,898	6,141,328
		\$ 17,845,660	\$ 13,248,531
Liabilities and net assets (deficit)			
Current liabilities			
Bank indebtedness	7	\$ 1,870,746	\$ 7,990,555
Accounts payable and accrued liabilities	13	1,712,438	961,869
Government remittances payable	13	201,701	18,475
Deferred revenue	4	386,661	–
Current portion of long-term debt	8	914,100	–
		5,085,646	8,970,899
Long-term debt	8	8,494,590	–
Deferred leasehold inducements	9	493,567	592,280
		14,073,803	9,563,179
Net assets (deficit)			
WDTA		–	–
RRCEA	10	(1,639,653)	(826,158)
Contingency reserve - internally restricted		5,411,510	4,511,510
		\$ 3,771,857	\$ 3,685,352
		\$ 17,845,660	\$ 13,248,531

Approved on behalf of the Board of Directors of Resource Productivity and Recovery Authority:



Robert Poirier, Chair



Ken Kawall, Treasurer

See accompanying notes

11 Financials

Resource Productivity and Recovery Authority

December 31, 2021

Statement of Operations

Year ended December 31, 2021

	Note	WDTA	RRCEA	Total
Revenue				
Cost recovery		\$ 3,175,096	\$ 7,600,791	\$ 10,775,887
Reserve fees		288,000	612,000	900,000
Start-up costs recovery		–	91,842	91,842
Other		–	–	–
		3,463,096	8,304,633	11,767,729
Expenses				
Salaries and benefits		1,999,145	3,819,640	5,818,785
Registry		–	1,580,690	1,580,690
Professional fees		488,897	506,886	995,783
Rent	9	262,137	557,041	819,178
Amortization of tangible capital assets	5	111,966	237,927	349,893
Amortization of intangible assets	6	12,705	774,684	787,389
Other operating		127,940	349,069	477,009
Board compensation and related expenses		111,837	237,653	349,490
Communications		41,935	225,085	267,020
Loan interest	7 & 8	–	178,068	178,068
Telephone and internet		18,534	39,385	57,919
		3,175,096	8,506,128	11,681,224
Revenue over expenses (expenses over revenue)				
		\$ 288,000	\$ (201,495)	\$ 86,505

See accompanying notes

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Resource Productivity and Recovery Authority

December 31, 2021

Statement of Operations

Year ended December 31, 2020

WDTA	RRCEA	Total
\$ 4,974,181	\$ 3,925,894	\$ 8,900,075
300,000	300,000	600,000
–	91,842	91,842
3,764	2,907	6,671
5,277,945	4,320,643	9,598,588
3,147,062	1,335,084	4,482,146
–	1,071,656	1,071,656
756,324	140,165	896,489
489,946	326,631	816,577
155,702	103,801	259,503
11,777	477,129	488,906
154,421	118,032	272,453
149,398	99,598	248,996
63,750	106,329	170,079
–	116,147	116,147
49,565	34,229	83,794
4,977,945	3,928,801	8,906,746
\$ 300,000	\$ 391,842	\$ 691,842

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Resource Productivity and Recovery Authority

December 31, 2021

Statement of Changes in Net Assets

Year ended December 31, 2021	WDTA	RRCEA (note 10)	Contingency Reserve - Internally Restricted	Total
Net assets (deficit), beginning of year	\$ –	\$ (826,158)	\$ 4,511,510	\$ 3,685,352
Excess of revenue over expenses (expenses over revenue)	288,000	(201,495)	–	86,505
Interfund transfer	(288,000)	(612,000)	900,000	–
Net assets (deficit), end of year	\$ –	\$ (1,639,653)	\$ 5,411,510	\$ 3,771,857

Year ended December 31, 2020	WDTA	RRCEA (note 10)	Contingency Reserve - Internally Restricted	Total
Net assets (deficit), beginning of year	\$ –	\$ (918,000)	\$ 3,911,510	\$ 2,993,510
Excess of revenue over expenses (expenses over revenue)	300,000	391,842	–	691,842
Interfund transfer	(300,000)	(300,000)	600,000	–
Net assets (deficit), end of year	\$ –	\$ (826,158)	\$ 4,511,510	\$ 3,685,352

See accompanying notes

11 Financials

Resource Productivity and Recovery Authority

December 31, 2021

Statement of Cash Flows

	Year ended December 31	
	2021	2020
Cash flows from (used in) operating activities		
Excess of revenue over expenses	\$ 86,505	\$ 691,842
Adjustments for:		
Amortization of tangible capital assets	349,893	259,503
Amortization of intangible capital assets	787,389	488,906
Amortization of deferred leasehold inducements	(98,713)	(98,714)
	1,125,074	1,341,537
Changes in non-cash working capital components		
Accounts receivable	(1,643,271)	690,673
Unbilled fees receivable	795,859	(2,725,630)
Prepaid expenses	(136,636)	67,149
Deposits	14,634	–
Accounts payable and accrued liabilities	750,569	417,273
Government remittances payable	183,226	(406,623)
Deferred revenue	386,661	(252,654)
	1,476,116	(868,275)
Investing activities		
Sale of investments	–	2,010,370
Additions to capital assets	(69,217)	(1,247,828)
Additions to intangible assets	(4,227,959)	(2,806,185)
	(4,297,176)	(2,043,643)
Financing activities		
Increase (decrease) in bank indebtedness	(6,119,809)	2,610,555
Advances of long term debt	9,660,362	–
Principal payments on long term debt	(251,672)	–
	3,288,881	2,610,555
Increase (decrease) in cash	467,821	(301,363)
Cash, beginning of year	1,089,170	1,390,533
Cash, end of year	\$ 1,556,991	\$ 1,089,170

See accompanying notes

11 Financials

Resource Productivity and Recovery Authority

December 31, 2021

Notes to the Financial Statements

1. Nature of Operations

On November 30, 2016 the Resource Productivity and Recovery Authority (the Authority) was proclaimed as part of the Waste-Free Ontario Act, 2016.

The Authority is responsible for operating a registry to receive and store information, providing information to the public in accordance with an Access and Privacy Code, oversight of industry funding organizations and industry stewardship plans continued under the Waste Diversion Transition Act, 2016 (WDTA), oversight of the winding up of programs operating by the industry funding organizations, and compliance and enforcement of the Resource and Circular Economy Act, 2016 (RRCEA) and the WDTA.

The Authority is a not-for-profit organization and is not subject to income taxes.

2. Significant Accounting Policies

Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Fund accounting

The Authority's activities are reflected in the following funds:

- WDTA Fund: Reports the revenue and expenses related to operations under the WDTA.
- RRCEA Fund: Reports the revenue and expenses related to operations under the RRCEA.

A portion of funds have been internally restricted by the Board of Directors of the Authority to be used to provide for unexpected contingencies.

Revenue recognition

The Authority follows the deferral method of revenue recognition. Revenues are derived through fees charged to industry funding organizations (IFOs) under section 33 (5) of the WDTA, fees charged to industry stewardship organizations (ISOs) under section 41 of the WDTA and fees charged to registrants under section 41 of the RRCEA. The fees are set to cover the Authority's related operating costs and to provide a reserve for contingencies. Revenue is recognized when the amount of revenue can be measured reliably, collection is probable, the costs incurred or to be incurred can be measured reliably.

Amounts received that relate to future fiscal years are recorded as deferred revenue. This occurs when the amounts billed for the year are greater than the related allocated expenses for the year. Amounts unbilled that relate to the current fiscal year are recorded as unbilled fees receivable. This occurs when expenses allocated to programs are greater than the amounts billed in the year. This is largely due to the timing of supply data reporting by RRCEA participants. The unbilled fees are receivable under the RRCEA and will be recovered when related amounts are invoiced and received.

Tangible capital assets

Tangible capital assets are recorded at cost. Amortization is provided on a straight-line basis over the estimated useful lives of the assets commencing on the date when the assets are placed into service. The estimated useful lives are as follows:

Computer software	3 years
Computer equipment	3 years
Office equipment and furniture	5-7 years
IT infrastructure and networks	5-10 years
Leasehold improvements	Over the term of the lease

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Resource Productivity and Recovery Authority

Notes to the Financial Statements

December 31, 2021

2. Significant Accounting Policies (continued)

Intangible Assets

Intangible assets are recorded at cost. Amortization is provided on a straight-line basis over the estimated useful lives of the assets commencing on the date when the assets are placed into service. The estimated useful lives are as follows:

Registry foundation and systems	10 years
Registry tires	10 years
Registry electrical and electronic equipment (EEE) and batteries	10 years
Registry excess soil	10 years

Impairment

The Authority tests for impairment whenever there are indicators of possible impairment. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent carrying value exceeds fair value. There were no impairment indicators for tangible capital or intangible assets in 2021 or 2020.

Deferred leasehold inducements

Deferred leasehold inducements represent the reimbursement by the lessor of landlord restricted expenditures for leasehold improvements made by the Authority as inducements to enter into a new long-term lease agreement. Deferred leasehold inducements are amortized on a straight line-basis over the term of the lease.

Financial instruments

The Authority measures its financial instruments assets and liabilities at fair value. The Authority subsequently measures its financial assets and financial liabilities at amortized cost. Financial assets measured at amortized cost include cash and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and government remittances payable. The Authority has not designated any financial assets or financial liability to be measured at fair value.

Allocation of direct and indirect expenses

The Authority oversees programs under the WDTA and RRCEA. The costs of each program include personnel costs and other expenses that are directly related to overseeing the program. The Authority also incurs a number of indirect and shared costs that are common to the administration of the Authority and each of its programs. Indirect and shared costs are allocated between WDTA and RRCEA programs in accordance with percentage rates determined as part of the annual budget process.

WDTA share of indirect costs are allocated in accordance with the following methodology adopted by the Board of Directors of the Authority:

- i) 50% of indirect costs are shared equally among programs; and
- ii) the remaining 50% of indirect costs are allocated based on the program's direct costs, excluding Datacall and InKind program administration.
- iii) The WDTA share of the reserve fees is allocated among the WDTA programs based on each program's proportionate share of total WDTA indirect (or shared) expenses.

Further, Industry Stewardship Plans (ISPs) are allocated a portion of the program's share of ii) based on the relative proportion of the program's budget for the ISP material.

Use of estimates

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations, which requires the use of estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses during the reporting period. Estimates are primarily used in determining the useful lives of tangible capital assets and intangible assets, accrued liabilities, and the allocation of expenses. Actual results could differ from those estimates.

11 Financials

Resource Productivity and Recovery Authority

Notes to the Financial Statements

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3. Accounts Receivable

Accounts receivable consists of the following:

	2021	2020
Leasehold inducement	\$ 26,792	\$ 569,717
Stewardship Ontario - Blue Box	609,591	271,768
RRCEA Registrants	2,113,311	176,912
Ontario Tire Stewardship - Used Tires	92,993	173,566
Ontario Electronic Stewardship - Waste Electrical and Electronic Equipment	96,340	76,861
Stewardship Ontario - Municipal Hazardous or Special Waste	43,699	57,047
Automotive Materials Stewardship - Industry Stewardship Plan - Automotive Materials	31,403	39,436
Product Care Association - Industry Stewardship Plan - Paint and Coatings	26,135	32,690
Product Care Association - Industry Stewardship Plan - Pesticides, Solvents and Fertilizers	5,333	6,865
News Media Canada	4,009	1,873
Stewardship Ontario - Continuous Improvement Fund	616	351
Sodastream Canada	135	-
	\$ 3,050,357	\$ 1,407,086

4. Unbilled Fees Receivable and Deferred Revenue

The unbilled fees receivable and deferred revenue relating to the RRCEA programs are made up as follows:

	Tires	EEE & Batteries	HSP	Blue Box	Excess Soil	2021 Total
Balance, beginning of year	\$ 93,675	\$ 2,631,955	\$ -	\$ -	\$ -	\$ 2,725,630
Revenue billed	\$ (1,824,317)	\$ (4,591,909)	\$ (973,081)	\$ (3,270,077)	\$ (62,000)	\$ (10,721,384)
Utilized during the year	\$ 1,555,818	\$ 2,575,646	\$ 1,633,449	\$ 3,058,240	\$ 715,711	\$ 9,538,864
Balance, end of year	\$ (174,824)	\$ 615,692	\$ 660,368	\$ (211,837)	\$ 653,711	\$ 1,543,110
Less: deferred revenue	\$ 174,824	\$ -	\$ -	\$ 211,837	\$ -	\$ 386,661
Unbilled fees receivable	\$ -	\$ 615,692	\$ 660,368	\$ -	\$ 653,711	\$ 1,929,771

On April 21, 2022 the Ministry of the Environment, Conservation and Parks announced the temporary suspension of the registration and reporting requirements under the Excess Soil Regulation until January 1, 2023. The Registry will remain open for users during this temporary suspension.

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Resource Productivity and Recovery Authority

Notes to the Financial Statements

December 31, 2021

5. Tangible Capital Assets

Tangible capital assets consist of the following:

	2021		2020	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Computer software	\$ 3,764	\$ 3,764	\$ 3,764	\$ 3,536
Computer equipment	247,235	139,511	205,182	111,852
Office equipment and furniture	276,593	130,864	276,593	91,593
IT infrastructure and networks	262,570	149,119	262,570	100,677
Leasehold improvements	1,570,646	534,991	1,570,646	327,862
	\$ 2,360,808	\$ 958,249	\$ 2,318,755	\$ 635,520
Less: accumulated amortization	(958,249)		(635,520)	
	\$ 1,402,559		\$ 1,683,235	

The Authority disposed of fully amortized computer equipment with a cost of \$27,164 (2020 - \$nil).

6. Intangible Assets

Intangible assets consist of the following:

	2021		2020	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Registry foundation and systems	\$ 5,188,677	\$ 1,116,352	\$ 5,133,118	\$ 604,138
Registry tires	2,148,644	747,497	2,148,643	536,295
Registry EEE and batteries	1,326,589	55,273	–	–
Registry excess soil	1,043,945	8,700	–	–
Registry under construction	1,801,865	–	–	–
	11,509,720	\$ 1,927,822	\$ 7,281,761	\$ 1,140,433
Less: accumulated amortization	(1,927,822)		(1,140,433)	
	\$ 9,581,898		\$ 6,141,328	

7. Bank Indebtedness

The Authority has a \$5 million revolving operating credit facility for ongoing working capital requirements and general corporate purposes, and \$26.25 million in supplementary operating credit facilities with a Canadian bank, to finance the cost of the Registry infrastructure and set up costs required to perform the duties assigned under the RRCEA and directed by the Minister.

The revolving and supplementary operating credit facilities bear interest at a floating rate equal to prime rate minus 0.75% per annum. The amounts drawn on these operating credit facilities as at December 31, 2021 are \$1,870,746 (2020 - \$7,990,555). All bank debt is secured by a general security agreement.

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Resource Productivity and Recovery Authority

Notes to the Financial Statements

December 31, 2021

8. Long-term Debt

The Authority has available committed Term Loans of up to \$26.25 million, with the same bank as disclosed in note 7, to replace the supplementary operating credit facilities when certain milestones are reached in conjunction with the registry system builds. The interest rate on the term loans will be determined when the organization draws on these facilities. The amount drawn on term loans at December 31, 2021 is \$9,408,690 (2020 - \$nil). All bank debt is secured by a general security agreement.

Long-term debt consists of the following:

	2021	2020
Loan payable - 2.35%, due June 18, 2026, payable in blended monthly instalments of \$52,974.	\$ 5,408,690	\$ -
Loan payable - 2.795%, due December 22, 2026, payable in blended monthly instalments of \$33,333.	4,000,000	-
	9,408,690	-
Less: current portion	(914,100)	-
	\$ 8,494,590	\$ -

Principal repayments over the next five years are estimated to be as follows:

2022	\$ 914,100
2023	926,313
2024	938,535
2025	951,608
2026	5,678,134
	\$ 9,408,690

9. Deferred Leasehold Inducements

Deferred leasehold inducements consist of the following:

	2021		2020	
	Deferred leasehold inducement	Accumulated amortization	Deferred leasehold inducement	Accumulated amortization
Deferred leasehold inducements	\$ 830,230	\$ 336,663	\$ 830,230	\$ 237,950
Less: accumulated amortization	(336,663)		(237,950)	
	\$ 493,567		\$ 592,280	

Amortization of \$98,713 (2020 - \$98,714) is being recorded as a reduction of rent expense.

11 Financials

Resource Productivity and Recovery Authority

Notes to the Financial Statements

December 31, 2021

10. RRCEA Net Assets (Deficit)

RRCEA net assets (deficit) consist of the following:

	2021	2020
RRCEA start-up deficit	\$ (734,316)	\$ (826,158)
RRCEA Hazardous Waste Program deficit	(905,337)	–
	\$ (1,639,653)	\$ (826,158)

The RRCEA start-up deficit relates to operating costs incurred in prior years which will be reduced by \$91,842 annually through RRCEA fees.

The RRCEA Hazardous Waste Program deficit relates to operating costs incurred to support the set up of the Hazardous Waste Program Reporting Service which is anticipated to launch January 1, 2023. It is anticipated that this deficit will be recovered in 2023 to 2025 through future fees to be collected from obligated registrants of this program.

11. Post-Retirement Benefits

The Authority has a defined contribution pension plan for its employees. The Authority contributes 1.5% of the employee's annual salary to the plan. Employees are not required to make contributions to the plan, however, the plan allows for a voluntary contribution of up to 5% of the employee's annual salary. If a voluntary contribution is made the Authority will match it. During the year, the Authority charged \$223,074 (2020 - \$199,034) to expenses for contributions and administration of the pension plan. The assets of the plan are held separately from those of the Authority in an independently administered fund.

12. Commitments

The Authority has entered into a contract amounting to \$55,071 per month for Registry managed services to be provided until December 31, 2022. This contract can be cancelled with 90 days notice. This commitment is not provided for in the financial statements.

In addition, the Authority is under a lease for office space. The minimum annual payments are as follows:

2022	\$ 503,042
2023	503,042
2024	517,390
2025	517,390
2026	531,737
Total	\$ 2,572,601

13. Contingencies

The Authority is seeking guidance from the Canada Revenue Agency (CRA) regarding whether certain registry fees are subject to HST and related expenses are eligible for ITCs. As at the date of the audit report, a provision of \$156,174 (2020 - \$18,475) has been accrued in the financial statements as part of the government remittances payable on the statement of financial position. While the Authority awaits a final CRA ruling, there remains a possibility that the ruling results in an additional liability for the Authority in excess of the current estimate owing. The final outcome of the CRA ruling is not determinable and the excess amount is not determinable at this time.

11 Financials

Resource Productivity and Recovery Authority

Notes to the Financial Statements

December 31, 2021

13. Contingencies (continued)

In February 2021, the Authority identified that the pension adjustments were incorrectly reported on certain employees' statements of remuneration for years prior to 2020 for the Authority and Waste Diversion Ontario. The Authority initiated a process to analyze and correct the pension adjustment amounts on the statements of remuneration and determining the costs to employees required to re-file past year's personal income tax returns. The Authority has agreed to cover penalties, interest and tax advisory costs resulting from the incorrect amounts, after certain mitigating steps have been taken by the employees. As at the date of the audit report, a provision of \$15,000 (2020 - \$nil) has been accrued in the financial statements as part of accounts payable and accrued liabilities. The total amount required to be reimbursed to employees is not determinable at this time.

14. Uncertainty due to the Economic Consequences of Covid-19

In mid-March 2020, the province of Ontario declared a state of emergency in response to the public health concerns originating from the spread of COVID-19.

The Authority's office space was closed in response to the quarantine measures implemented by the provincial government to stop the spread of COVID-19. A high degree of uncertainty persists surrounding the full economic impact of the situation. The unpredictable nature of the spread of COVID-19 makes it difficult to determine the length of time that the Authority's operations will be impacted or the severity of the impact. Consequently, the effects of any subsequent outbreaks or abrupt declines in economic activity will have on the Authority's operations, assets, liabilities, revenues and expenses are unknown at this time.

15. Financial Instruments

The Authority is exposed to and manages various financial risks resulting from operations and does not use derivative financial instruments to manage its risks. The Authority's main financial risk exposures and its financial risk management policies are as follows:

Credit risk

Credit risk is the risk one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Authority's maximum exposure to credit risk represents the sum of the carrying value of its cash and accounts receivable. The Authority's cash is deposited with a Canadian chartered bank and as a result management believes the risk of loss on this item to be unlikely. Accounts receivable consists mainly of amounts due from Industry Funding Organizations and RRCEA registrants, who are obligated to pay under the WDTA and RRCEA. Management reviews and monitors the collection of the accounts receivable and is of the opinion that the Authority is not exposed to any significant credit risk. Management believes the accounts receivable outstanding as at December 31, 2021 are collectible and an allowance is not warranted on the amounts due.

Liquidity risk

Liquidity risk is the risk that the Authority cannot meet a demand for cash or fund its obligations as they become due. Management considers the Authority has sufficient credit facilities to ensure that funds are available to meet its current and mid-term financial needs at a reasonable cost. The Authority manages its liquidity needs by forecasting its monthly cash inflows and outflows and managing arranged bank facilities and term loans.

11 Financials

Resource Productivity and Recovery Authority

Notes to the Financial Statements

December 31, 2021

15. Financial Instruments (continued)

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 is comprised of currency risk, interest rate risk and other price risk.

i) Currency risk

Currency risk refers to the risk that the fair value of instruments or future cash flows associated with the instruments will fluctuate relative to the Canadian dollar due to changes in foreign exchange rates. The Authority's financial instruments are all denominated in Canadian dollars and it transacts primarily in Canadian dollars. As a result, management does not believe it is exposed to significant currency risk.

ii) Interest rate risk

Interest rate risk refers to the risk that the fair value or future cash flows of financial instruments will fluctuate due to changes in market interest rates. The Authority's cash earns interest at prevailing market rates and the interest rate exposure related to these financial instruments is negligible. The Authority is exposed to interest rate risk arising from fluctuation in interest rates on its credit facilities and term loans.

iii) Other price risk

Other price risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate because of the changes in market prices (other than those rising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market. Since the Authority does not have investments in publicly traded marketable securities, it is not exposed to other price risk.

Changes in 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 is comprised of currency risk, interest rate risk and other price risk.

16. Comparative Figures

Comparative figures have been reclassified where necessary to conform to the presentation adopted in the current year.

11 Financials

Resource Productivity and Recovery Authority

Notes to the Financial Statements

December 31, 2021

Schedule of Program Costs for the *Waste Diversion Transition Act, 2016*

Year ended December 31

2021

	Industry Stewardship Plans	Continuous Improvement Fund	Blue Box Waste	Used Tires
Direct expenses				
Salaries and benefits	\$ 6,455	\$ 3,805	\$ 193,936	\$ 20,655
Communications and consultants	–	–	6,236	–
Office and other	–	–	–	–
Professional fees	–	–	230,250	22,059
Indirect expenses	249,867	–	1,235,426	482,241
Total	\$ 256,322	\$ 3,805	\$ 1,665,848	\$ 524,955

2020

	Industry Stewardship Plans	Continuous Improvement Fund	Blue Box Waste	Used Tires
Direct expenses				
Salaries and benefits	\$ 21,083	\$ 5,879	\$ 241,173	\$ 37,709
Communications and consultants	–	–	–	–
Office and other	209	–	3,073	244
Professional fees	–	–	560,930	10,850
Indirect expenses	551,365	–	1,667,587	706,642
Total	\$ 572,657	\$ 5,879	\$ 2,472,763	\$ 755,445

11 Financials

Resource Productivity and Recovery Authority

Notes to the Financial Statements

December 31, 2021

Schedule of Program Costs for the *Waste Diversion Transition Act, 2016*

Year ended December 31

2021

Waste Electrical and Electronic Equipment	News Media Canada	Municipal Hazardous or Special Waste	Total
\$ 17,016	\$ 8,343	\$ 21,240	\$ 271,450
–	–	–	6,236
–	–	–	–
21,377	–	–	273,686
489,612	–	166,578	2,623,724
\$ 528,005	\$ 8,343	\$ 187,818	\$ 3,175,096

2020

Waste Electrical and Electronic Equipment	News Media Canada	Municipal Hazardous or Special Waste	Total
\$ 37,333	\$ 8,046	\$ 88,939	\$ 440,162
–	–	–	–
136	–	2,199	5,861
–	–	326	572,106
666,645	–	367,577	3,959,816
\$ 704,114	\$ 8,046	\$ 459,041	\$ 4,977,945

12 Appendices

Appendix A

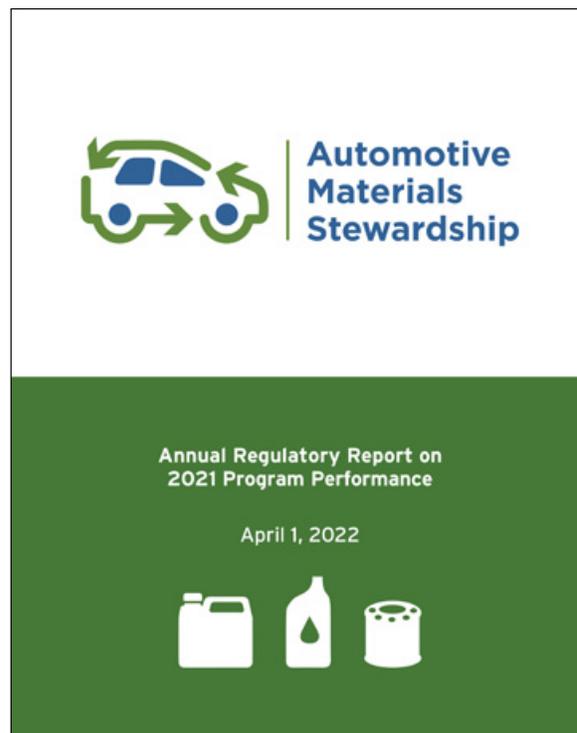


Stewardship Ontario Annual Report

For Blue Box and Municipal Hazardous or Special Waste Programs

Stewardship Ontario is the industry funding organization responsible for the Blue Box Program until it completes its transition to the producer responsibility framework under the RRCEA in 2025. Stewardship Ontario was also responsible for the Municipal Hazardous or Special Waste (MHSW) Program, which operated for the first three quarters of 2021 before winding up on September 30, 2021. The Blue Box Program collects recyclable materials such as paper, glass, plastic, and aluminum, and the MHSW Program collected consumer household hazardous or special waste. The materials collected through these programs are recycled or disposed of safely in accordance with the WDTA. The single-use batteries program operated as part of the MHSW Program ended on June 30, 2020 and on July 1, 2020 transitioned to the producer responsibility framework under the RRCEA.

Appendix B



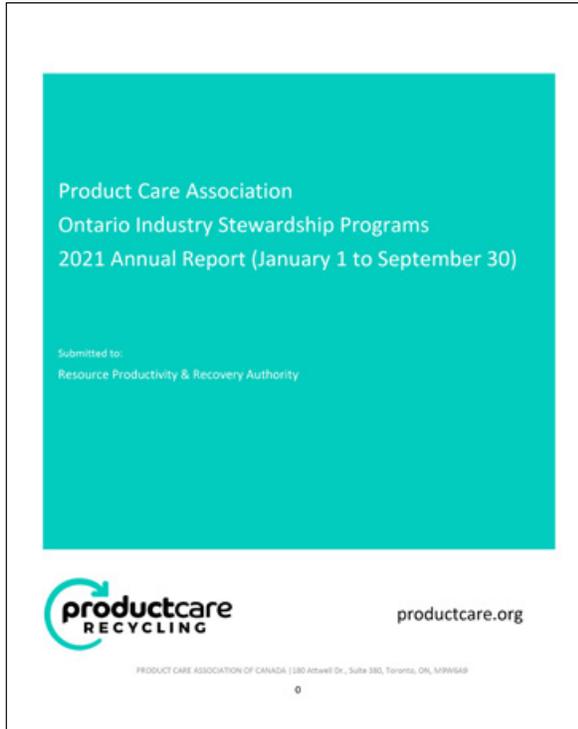
Automotive Materials Stewardship Annual Report

For Antifreeze, Oil Containers and Oil Filters

Automotive Materials Stewardship Inc. (AMS) is an industry stewardship organization that operates an approved industry stewardship plan for the collection and recycling of automotive wastes on behalf of producers. AMS operated as part of the Municipal Hazardous or Special Waste Program, and was responsible for the collection, recycling and management of used antifreeze, oil filters and oil containers.

12 Appendices

Appendix C



Product Care Association Annual Report

For Paints and Coatings, Pesticides, Solvents, and Fertilizers Programs

Product Care Association (PCA) is an industry stewardship organization that operates an approved industry stewardship plan for the collection and recycling of the designated waste category of paints and coatings, as well as an approved stewardship plan for the designated waste category of pesticides, solvents and fertilizers in Ontario. PCA was part of the MHSW.

Appendix D



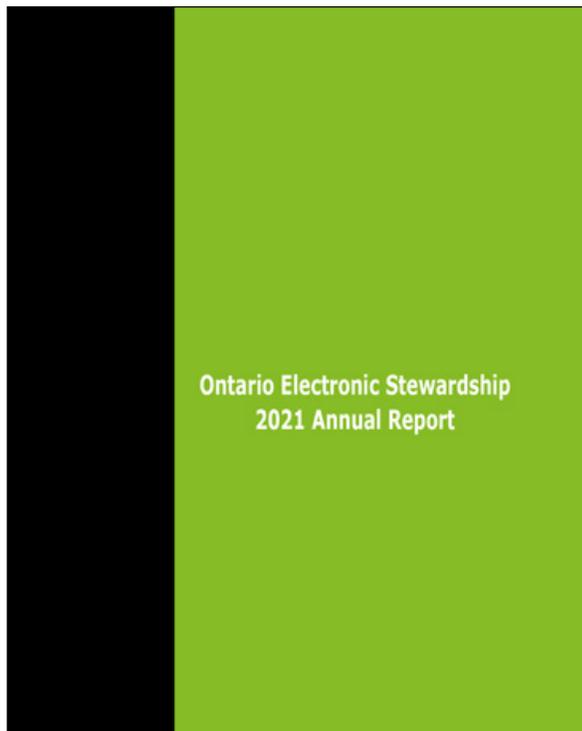
SodaStream Annual Report

For Proprietary CO₂ Cylinders

SodaStream operated an approved industry stewardship plan as part of the Municipal Hazardous or Special Waste Program. SodaStream collects and reuses and recycles its proprietary refillable pressurized carbon dioxide cylinders.

12 Appendices

Appendix E



[Ontario Electronic Stewardship Annual Report](#)

Ontario Electronic Stewardship is the industry funding organization that operated the *Waste Electrical and Electronic Equipment (WEEE) Program* under the *Waste Diversion and Transition Act, 2016*. The WEEE Program collected and managed obligated electronics when consumers disposed of them. The WEEE program ended on December 31, 2020, and on January 1, 2021 transitioned to the producer responsibility framework under the *Resource Recovery and Circular Economy Act, 2016*.

Appendix F



[Ontario Tire Stewardship Annual Report](#)

Ontario Tire Stewardship is the industry funding organization that was responsible for managing the waste diversion program for used tires under the WDTA. The Used Tires Program ended on December 31, 2018 and on January 1, 2019, transitioned to the producer responsibility framework under the RRCEA.

12 Appendices

Appendix G



Brewers Retail Inc. Annual Report

The Beer Store is a privately owned chain of retail outlets selling beer and other malt beverages in Ontario. The Beer Store collects beer containers and packaging sold in its stores and operates the Ontario Deposit Return Program, which collects alcohol containers sold outside its stores, including wine, spirits, beer, and coolers. The Beer Store is not overseen by RPRA but is required to submit its annual report to RPRA for RPRA to make the report public.



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