

ANNUAL REPORT

***MAJOR APPLIANCE
RECYCLING ROUNDTABLE***

**20
21**



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2021 ANNUAL REPORT

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EXECUTIVE SUMMARY

1.1 PROGRAM PERFORMANCE SUMMARY

The Major Appliance Recycling Roundtable (MARR) is a not-for-profit stewardship agency appointed to fulfill the requirements of the BC Recycling Regulation, Schedule 3, Electronic and Electrical Product Category (BC Reg. 449/2004).

The Stewardship Plan covers end-of-life major household appliances in the province of British Columbia on behalf of the major appliance obligated producers. The MARR Stewardship Plan is the only approved stewardship plan for major appliances in the province.

Units Collected

by collectors with MARR contracts:

394,703 units

Units where MARR managed the safe removal of ozone-depleting substances (ODS) gas or other halocarbons:

111,110 units

Units Sold

by registered MARR participants:

1,336,491 units

Units where ODS gas was evacuated prior to collection:

27,118 units



Consumer Accessibility:

95.6% accessibility to free drop-off for the full population of BC.



Collection System:

199 collection sites under contract, 12 sites added and 3 sites closed in 2021.



Consumer Awareness:

79% of British Columbians are aware that there is a program/service for recycling large appliances.



Environmental Impact:

MARR has established a processing standard for collectors and metal processors of major appliances ("MARR Product Processing Standard"). This qualification must be met by every collector under the MARR program. For more information, go to section 5.1.



Pollution Prevention Hierarchy:

MARR leverages the established market system for refurbishment, resale and recycling of large appliances. Ozone-depleting substances are recycled if possible or safely destroyed by established hazardous gas processors. See section 5.2 for details.

Revenue

\$7,559,195

Expenses

\$4,835,997

- Administration: **\$1,047,643**
- Auditing: **\$141,498**
- Collections: **\$2,949,146**
- Public Education and Awareness: **\$648,139**
- Research and Studies: **\$49,571**



PROGRAM OUTLINE

2.1 THE PROGRAM

2.2 MESSAGE FROM MARR'S EXECUTIVE DIRECTOR

02

2.1 THE PROGRAM

The Major Appliance Recycling Roundtable (MARR) is a not-for-profit stewardship agency appointed by the majority of obligated producers (“registered participants”) to fulfill the requirements of the BC Recycling Regulation, Schedule 3, Electronic and Electrical Product Category (BC Reg. 449/2004).

The Stewardship Plan (the plan) covers end-of-life (EoL) major household appliances in the province of British Columbia (BC) on behalf of most major appliance obligated producers. The MARR Stewardship Plan received the approval of BC’s Ministry of Environment on June 29, 2012, and today is the only approved stewardship plan for major appliances in the province.

MARR’S BUSINESS MODEL

MARR’s business model differs from most other BC product stewardship programs. As there is already an effective market-based system in BC for recycling large appliances, MARR does not process or recycle products directly.

Unlike most other electronic or electrical equipment, large household appliances have a financial value at end-of-life, which explains the long-standing and effective market-based system for recycling EoL products. For the past few decades, large private-sector metal processors have been collecting and shredding major appliances to resell the metal used in them. Nevertheless, the core business for most of these processors is shredding automobiles (which are not obligated under the Recycling Regulation). As major appliances are not the dominant content collected and shredded by these private-sector businesses, it is challenging to achieve change in end-of-life outcomes.

The MARR Stewardship Plan is focused on enhancing the performance and transparency of the existing private-sector system that collects and shreds major household appliances in BC. In particular, the plan includes the following commitments:

1. A commitment to enhance the performance of the current system by providing incentives for the management and collection of ODS from products within the product category through a network of approved collectors.
2. A commitment to reasonable and free consumer access to collection facilities. This will be accomplished by providing incentives for administrative and transportation costs as required, by region on a cost recovery basis.

To assist its Board and management in delivering a successful program under its approved Stewardship Plan, MARR contracted in 2019 Encorp Pacific (Canada) as service provider to manage the following elements:

- registration of, and reporting and remission by, participants and collectors
- consumer awareness
- financial and non-financial reporting
- other administrative activities

PRODUCTS COVERED

The MARR program accepts 18 different categories of large appliances. Those are divided into two groups:

1. Large appliances with refrigerant gases (7 different types).
2. Large appliances without refrigerant gases (11 different types).



Full-Size Refrigerators

Refrigerator and refrigerator-freezer combinations. Includes built-in and free-standing models.



Window Air Conditioners

Operate through the wall or are window-mounted.



Portable Air Conditioners

Can be moved from place to place.



Clothes Washers

Top and front-loading. Includes stacked laundry units and those that also dry clothes.



Ranges

Can include a surface cooktop and oven.



Built-In Ovens

Can have separate warming drawers, microwave oven or double walls.



Surface Cooking Units

Installed into the countertop where the controls are either integrated into the unit or installed separately.



Food Waste Disposers

Integrated into the plumbing of a household.



Electric Hot Beverage Dispensers

Mounted under the counter or built-in.



Compact Refrigerators

Refrigerator or refrigerator-freezer combinations that are 6.4 cubic feet or less in volume. Includes beer kegs, wine dispensers and wine coolers.



Freezers

Chest, upright and compact freezers, plus under-the-counter freezer drawers and icemakers.



Dehumidifiers

Free-standing units that can be moved from place to place.



Clothes Dryers

Top and front-loading. Includes stacked laundry units.



Range Hoods & Downdrafts

Can be separate from or connected to the cooking unit.



Microwave Ovens

Built-in, permanently installed microwave ovens, with or without a hood vent.



Dishwashers

Built-in, portable or convertible.



Trash Compactors

Permanently installed or portable.



Electric Cold Beverage Dispensers

Containing refrigerant gases for cooling purposes.

2.2 MESSAGE FROM MARR'S EXECUTIVE DIRECTOR

Dear Friends and Colleagues,

2021 will be remembered as a year in which we were faced with adversity and various challenges, yet we managed to persevere and overcome many of them. The COVID-19 pandemic continued to affect the lives of many. We saw the devastating effects that the Delta and Omicron variants have had on our lives and our economy. We experienced large disruptions in our supply chains due to the Suez Canal incident and the worldwide shortage of microchips. We also experienced first-hand the effects of climate change in our province with the forest fires and flooding that devastated communities in the Thompson-Nicola and Fraser Valley Regional Districts.

We faced the pandemic head on with public health measures and by working from home. By wearing masks and getting vaccinated, we were able to open our economies and resume travel. It was impressive how we responded to the natural disasters in BC and how communities came together to help each other, not to mention how quickly we rebuilt the highways and railroads after they were washed out. MARR was involved with supporting the communities affected by those natural disasters and assisted with the cleanup efforts.

We are very proud of the collection network that we have set up, but we are even prouder of the work we have done to provide services to First Nations communities and remote local governments in the province of British Columbia. MARR has developed training programs to help remote communities safely remove refrigerant gases and other substances of concern from large appliances, and we provide financial, logistical and administrative support to assist them with bringing end-of-life major appliances to their respective end markets.

Our key successes in 2021 include the following:

- MARR grew the collection network to 199 certified collection sites that offer free drop-off to consumers in the province of British Columbia.
- MARR continues to be one of the 10 stewardship agencies that support and operate the First Nations Recycling Initiative, which promotes stewardship agencies and their services among First Nations communities throughout the province. We work closely with the IZW TAG Circuit Rider Program to provide services to remote communities.
- We developed and implemented a program where we fund the collection and destruction of mercury switches and PCB switches from very old end-of-life appliances.
- We conducted 154 site visits to ensure that the MARR Processing Standards are being adhered to and to train staff at our collection sites.
- We held two public consultation sessions in the fall to gain input from our stakeholders towards updating our Stewardship Plan in 2022.

I would like to take this opportunity to once again thank all of the obligated producers who have entrusted MARR to fulfill their responsibilities to manage the end-of-life large appliances for them under the BC Recycling Regulation. I would also like to acknowledge the many stakeholders throughout the province who have collaborated with us to make the program the success that it is today.

With best regards,

Michael Zarbl
Executive Director



PUBLIC EDUCATION MATERIALS AND STRATEGIES

3.1 MARKET RESEARCH AND ANALYSIS

3.2 CONSUMER AWARENESS

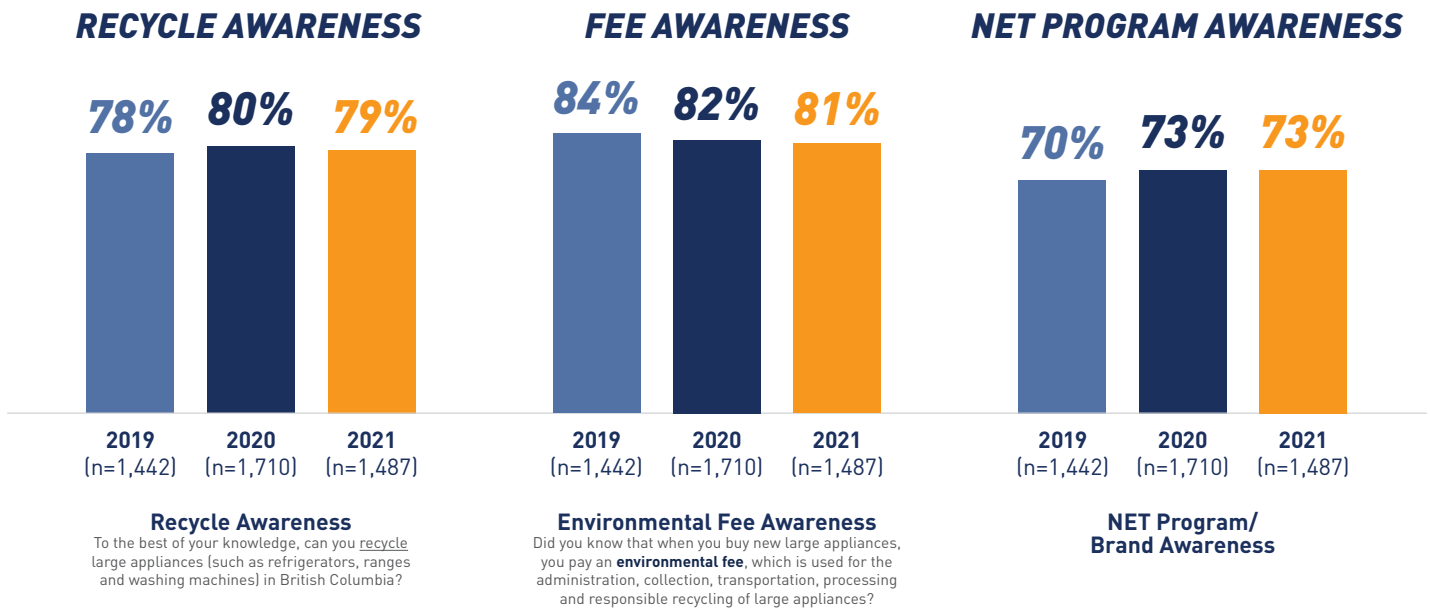
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3.1 MARKET RESEARCH AND ANALYSIS

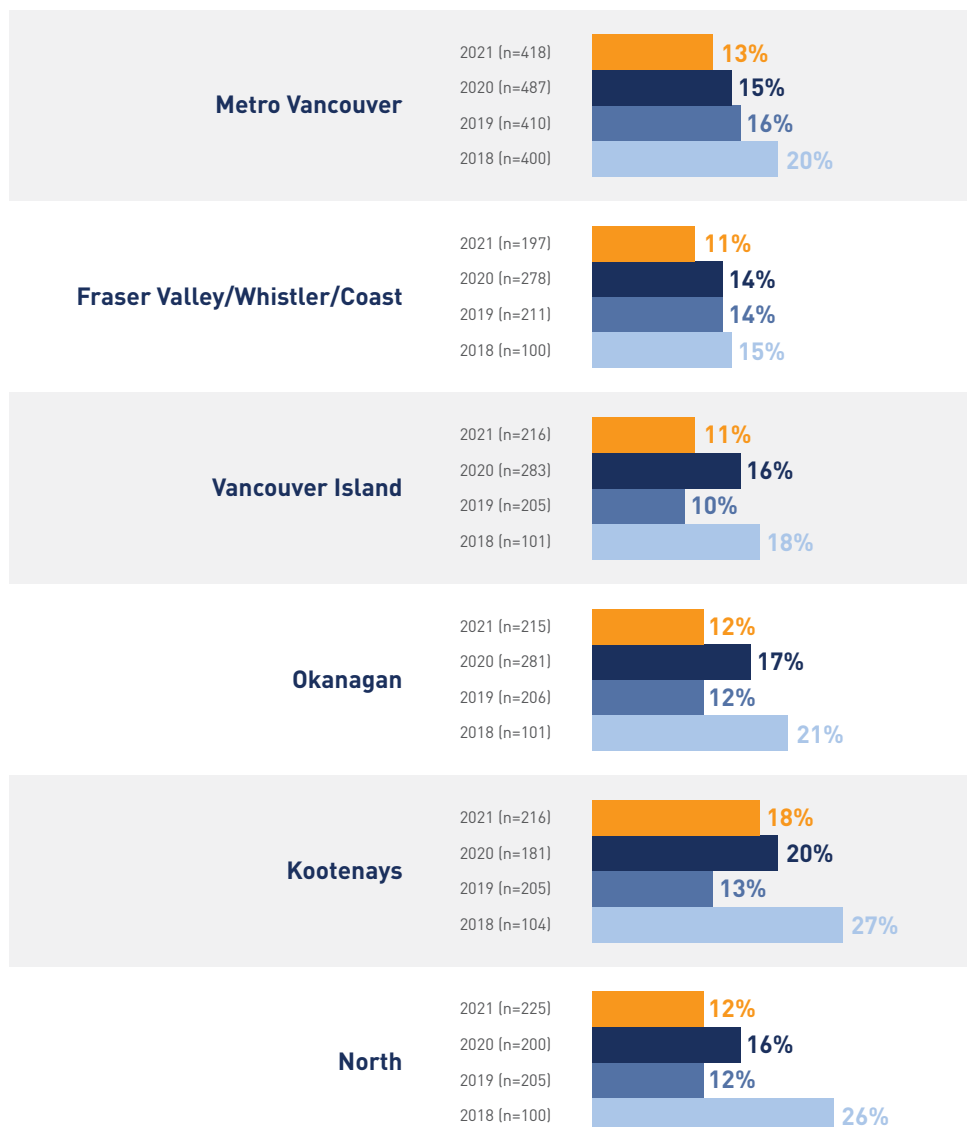
MARR has undertaken a robust market research study to evaluate the program knowledge, assess consumer behaviour in relation to large appliance recycling and discard habits, and measure the level of program awareness in BC.

An online survey was conducted between July 12 and July 18, 2021, and quotas were put into place by region to ensure a sufficient sample for regional analysis.

The total sample was weighted by age, gender and region according to Census Canada figures (to ensure accurate representation of the general population). In total, 1,487 surveys were completed, providing a margin of error of $\pm 2.5\%$.



UNWANTED APPLIANCES IN HOMES BY REGION



LIKELY DISPOSAL METHODS



Retailer
39%



Recycling Facility
26%



Donation
15%



Junk Removal
6%



Transfer Station
6%

3.2 CONSUMER AWARENESS

To continue the upward trend of increasing awareness levels of the MARR program and what appliances can be recycled, consistent advertising messages were included in print and in relevant programming on television, radio, and digital and social media. Where possible, our efforts had a targeted regional approach, serving ads to specific communities where large appliance recyclers were located with creative that was tailored to that specific community.

3.2.1 PUBLIC INFORMATION TOOLS

Brochure and Rack Card

Each year, we print a detailed consumer brochure and rack card. In 2021, to reflect the changes in Administrative Program Fees (APFs), which are applied on each new large appliance sold, we updated the rack card accordingly. Collectors and retailers can request free printed copies. Brochures and rack cards are also available for download at marrbc.ca/participants/pos.

RECYCLE YOUR LARGE APPLIANCES
Keep BC Green

What's Accepted
Here are the large appliances accepted at certified Major Appliance Recycling Roundtable (MARR) drop-off locations.

Full Size Refrigerators	Compact Refrigerators
Freezers	Window Air Conditioners
Portable Air Conditioners	Dehumidifiers
Clothes Washers	Clothes Dryers
Ranges	Range Hoods & Downdrafts
Built-In Doves	Built-In & Over the Range Microwave Doves
Surface Cooking Units	Dishwasher
Food Waste Disposers	Trash Compactors
Electric Hot Beverage Dispenser	Electric Cold Beverage Dispenser

Recycling is Free at Certified Drop-Off Locations

To find the full list and a site near you visit return-it.ca/Large-Appliances

For more program information visit marrbc.ca

WHAT IS AN APF?

An APF is an Administrative Program Fee. APFs are charged at the point of sale for new appliances sold in BC. It's not a tax, nor is it a refundable deposit.

APFs for different products are established by MARR having regard to the cost to recycle the materials contained in the product and the cost of administering the program generally.

Here are the fees for appliances covered by the MARR stewardship plan:

Regulated Products	APF
Full-Size Refrigerators	\$9.50
Compact Refrigerators	\$9.50
Freezers	\$9.50
Window Air Conditioners	\$9.50
Portable Air Conditioners	\$9.50
Dehumidifiers	\$9.50
Clothes Washers	\$2.50
Clothes Dryers	\$2.50
Ranges	\$2.50
Range Hoods & Downdrafts	\$2.50
Built-In Doves	\$2.50
Built-In and Over the Range Microwaves	\$2.50
Surface Cooking Units	\$2.50
Dishwashers	\$2.50
Food Waste Disposers	\$2.50
Trash Compactors	\$2.50
Electric Hot Beverage Dispensers	\$2.50
Electric Cold Beverage Dispensers	\$9.50

Published April 1, 2021

To find the full list and a site near you visit return-it.ca/Large-Appliances

For more information visit marrbc.ca

Annual Report

Our comprehensive and interactive Annual Report can be found on our website at www.marrbc.ca/about. Visitors can view the Annual Report either on our website or by downloading a PDF file.

2020

ANNUAL REPORT
MAJOR APPLIANCE RECYCLING ROUNDTABLE

EXECUTIVE SUMMARY

1.1 PROGRAM PERFORMANCE SUMMARY

The Major Appliance Recycling Roundtable (MARR) is a not-for-profit stewardship agency approved to fulfil the requirements of the BC Recycling Regulation, Schedule 3, Section 5 and Electrical Product Category (BC Reg 449/2014).

The Stewardship plan covers End-of-Life major household appliances in the province of British Columbia on behalf of the major appliance regulated products. The MARR stewardship plan is the only approved stewardship plan for major appliances in the province.

Units Collected	Units Sold
328,353	1,238,084
83,922 units	28,248 units

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2020 ANNUAL REPORT

Consumer Accessibility
The Stewardship plan covers End-of-Life major household appliances in the province of British Columbia on behalf of the major appliance regulated products. The MARR stewardship plan is the only approved stewardship plan for major appliances in the province.

Collection Systems
The Stewardship plan covers End-of-Life major household appliances in the province of British Columbia on behalf of the major appliance regulated products. The MARR stewardship plan is the only approved stewardship plan for major appliances in the province.

Consumer Awareness
The Stewardship plan covers End-of-Life major household appliances in the province of British Columbia on behalf of the major appliance regulated products. The MARR stewardship plan is the only approved stewardship plan for major appliances in the province.

Environmental Impact
The Stewardship plan covers End-of-Life major household appliances in the province of British Columbia on behalf of the major appliance regulated products. The MARR stewardship plan is the only approved stewardship plan for major appliances in the province.

Pollution Prevention Stewardship
The Stewardship plan covers End-of-Life major household appliances in the province of British Columbia on behalf of the major appliance regulated products. The MARR stewardship plan is the only approved stewardship plan for major appliances in the province.

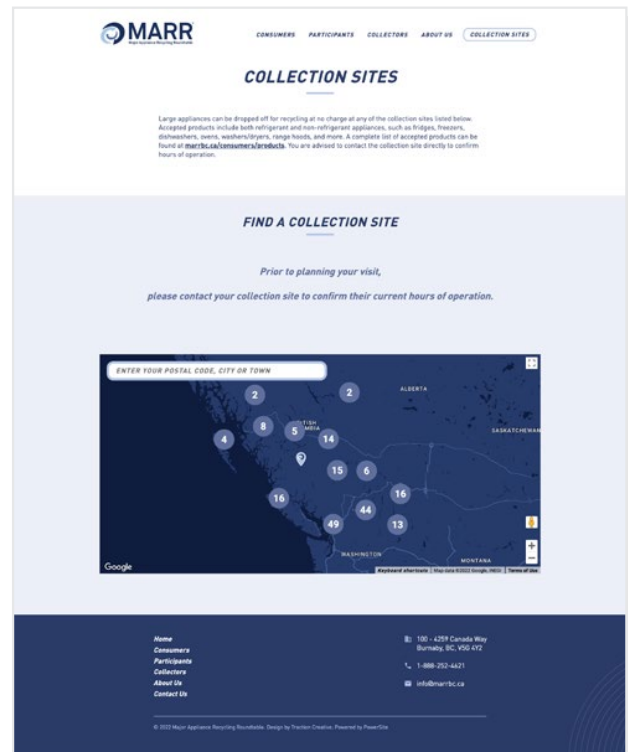
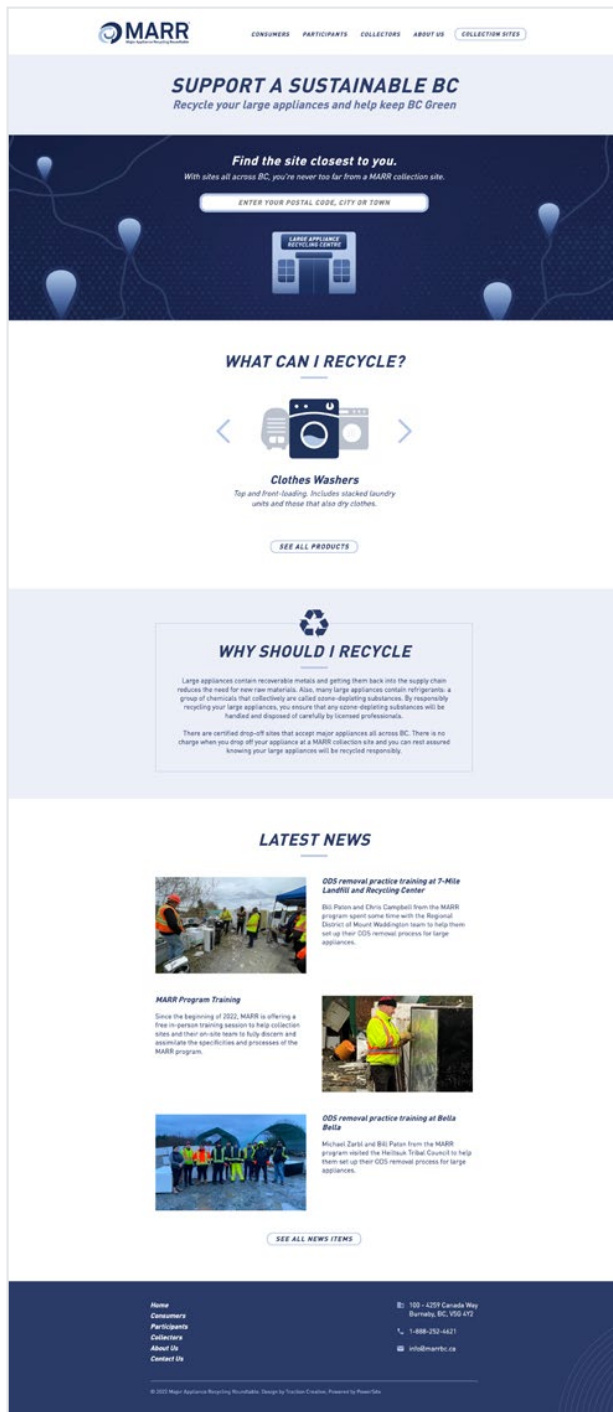
Revenue
\$7,626,474.88

Expenses
\$3,975,226.94

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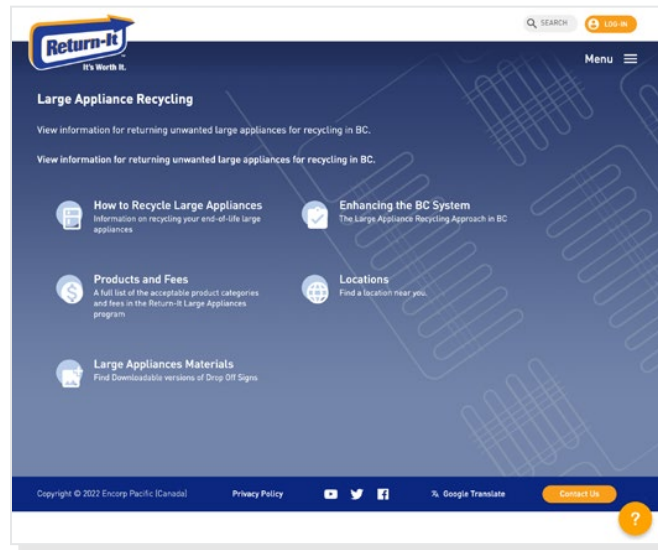
MARRBC.CA

MARR maintains a corporate website that gives public access to program information, documents like historical annual reports, and a collection site locator. In 2021, the MARR corporate website was redesigned, giving visitors a simple, easy-to-navigate website. The new home page provides visitors with a location finder, information on what they can recycle, and latest news. The MARR website, www.marrbc.ca/, had 239,717 hits this year.



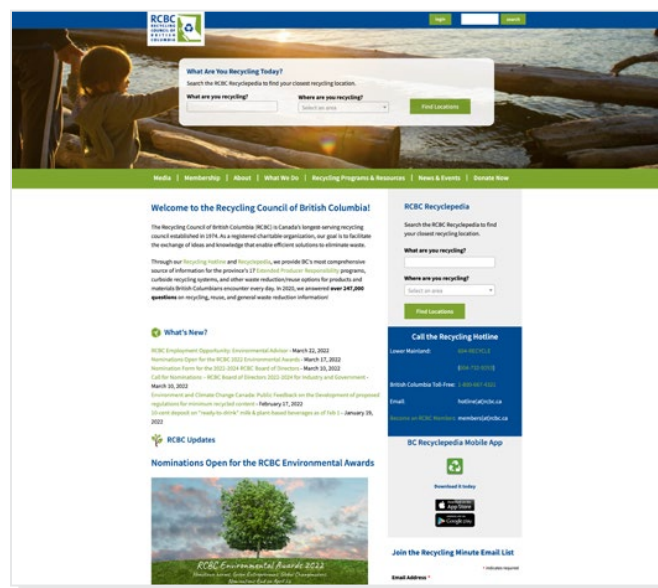
Return-It.ca/LargeAppliances and marrbc.ca

The public has access to program information through both return-it.ca and marrbc.ca. In 2021, there were 249,068 visits, which shows that both websites are a key resource for the public. Visit www.return-it.ca/large-appliances/.



Recycling Council of British Columbia (RCBC) Hotline

Established in 1990, the RCBC Recycling Hotline is a free, province-wide live information service for recycling, pollution prevention, waste avoidance, safe disposal options and regulations. Today, the hotline has expanded to include phone, web and app services. In 2021, the RCBC responded to 8,482 inquiries related to large appliance recycling.



3.2.2 MAJOR APPLIANCE EDUCATION & AWARENESS

Support for the MARR program continues through various advertising media, helping to maintain and increase the level of awareness for the program. Sponsored content and advertorials with relevant topics were carefully chosen to serve the right message to the right audience when it was relevant and meaningful. Targeted media such as television, radio, digital and social media were purchased.

Television

Television ads ran on CBC and Global TV networks in the late summer. All stations performed well, delivering 2,515,700 impressions province-wide.

[View video here.](#)



Radio

Over the summer, 15-second radio ads ran in the Lower Mainland and the Capital Regional District and on community radio stations. These stations provided substantial bonusing opportunities, delivering 15,515,135 total impressions.

Interviews with our Executive Director, Michael Zarbl, as a subject matter expert for CKNW and Z95.3 aired during World Environment Day. Recognizing the importance of First Nations communities, Zarbl talked to Char Normandeau in a new episode of *Journeys* on CFNR, a radio station broadcasting to over 70 First Nations in northern and central BC.



Pre-Roll Advertising

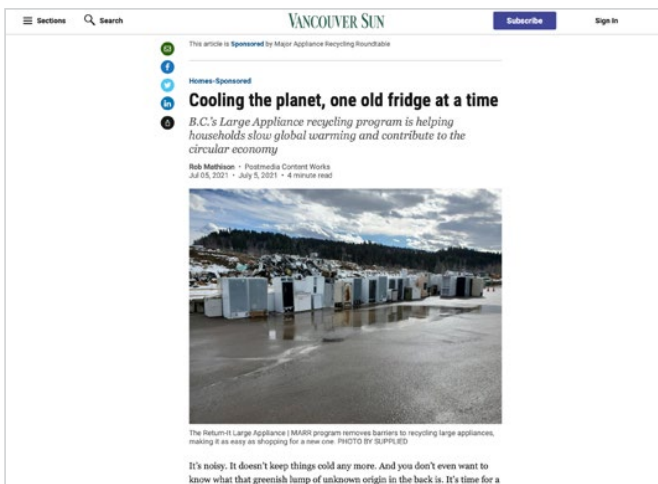
To extend our reach to our audience while they are engaged in online shopping or renovation planning, we utilized pre-roll ads. Using the same creative as the TV ads, these ads appeared on websites and online video sites like YouTube and through connected TV for residents in BC, reminding people to recycle their large appliances and support a sustainable BC. Overall, these videos achieved a view completion rate of 97.3% for the non-skippable pre-roll.

Closing the Loop Podcast

In 2019, Return-It launched its new podcast series, *Closing the Loop: A Conversation About Recycling, Sustainability and the Circular Economy*. In 2021, Executive Director Michael Zarbl sat down with Allen Langdon to discuss BC's rapidly expanding large appliance recycling program, the importance of large appliance recycling, and how the program contributes to a circular economy. Visit <https://www.return-it.ca/about/podcast/> Episode 17.

Sponsored Content

We partnered with Daily Hive to create sponsored content that was shared on its properties. An article titled “This new BC program lets you return large appliances for free” was created and amplified through Daily Hive’s social channels (Facebook, Instagram and Twitter). The campaign exceeded the industry benchmark of 1,750 reads with 2,883 for the article (see <https://dailyhive.com/vancouver/bc-program-recycle-appliances-return-it>). We also partnered with the *National Post* to write and post an article on its news platform titled “Cooling the planet, one old fridge at a time.”



Search Engine Marketing – Google Ads

To round out our digital strategy and complement offline media efforts, search engine marketing was implemented to serve ads for large appliance recycling to consumers if they searched related terms on Google. In total, we achieved 29,531 impressions 4,634 clicks value of US\$5,732. The best-performing keywords were:

- recycle fridge
- recycle large appliance
- large appliance removal
- recycle fridge BC
- refrigerator pickup
- appliance disposal near me
- recycle fridge BC

Social Media

Two flights of social media advertising took place: one large campaign that ran from the beginning of spring to mid-summer and one in October (to support Waste Reduction Week). For both flights, social media ads ran on Facebook, Instagram, Twitter and YouTube, with the budget split with a heavier focus on Facebook and Instagram to suit our target audience.

Budgets were split evenly among 13 geographic areas and served as location-based ad sets. For the location-specific ad sets, the creative called out the specific regional district so that the messaging was tailored and contextualized for each community. The best-performing geographic areas (based on click-through rates) were Kitimat, Kootenay and Columbia Shuswap. Metro Vancouver and Vancouver Island had the lowest cost per thousand impressions.

We also had general awareness ad sets that were not location specific that automatically targeted the best-performing areas of BC. Total impressions for the two campaigns were 2,742,819 on Facebook, 757,938 on Instagram, 543,366 on Twitter and 2,025,352 on YouTube.

General Awareness Ads



Regional/Community Ads



Waste Reduction Week – Advertorial

In the *Victoria Times Colonist*, a full-page advertorial ran promoting large appliance recycling.

LARGE APPLIANCES. HUGE BENEFITS.

Recycle Your Old Large Appliances and Keep BC Clean

Michael Zarbl
Executive Director | Major Appliance Recycling Roundtable

Home appliances certainly make life easier. But even when they stop working, they can still be useful. By recycling your old, worn out large appliances, like fridges, air conditioners, and more, you can help protect the environment and keep the planet green.

Many large appliances used for cooling and refrigeration use chemical refrigerants that are harmful to the environment. Those refrigerants as a group are called Ozone Depleting Substances (ODS). The impact of these refrigerants are called the Global Warming Potential (GWP) and Ozone Depletion Potential (ODP) and are traditionally compared against the impact of Carbon Dioxide. Over the past few decades, new and improved chemical refrigerants have decreased in GWP by nearly 80%, and their ODP is now zero!

Even though today's refrigerants are far less harmful to the environment, it's still important they're handled and disposed of carefully by licensed professionals. In addition to refrigerated appliances, you can recycle 17 different categories of large appliances at more than 190 drop-off locations across BC. In addition to the refrigerated appliance categories mentioned above, including less "obvious" categories like dehumidifiers, electric cold-water dispensers, and more.

For a full list of all of the items and categories visit return-it.ca/large-appliances/recycling/products

ADVERTISEMENT

HOW LARGE APPLIANCE RECYCLING WORKS

ODS gas removed by a technician

LARGE APPLIANCE RECYCLING CENTRE

Once ODS gas is removed all scrap metal goes to a recycler

INDEPENDENT PROCESSORS

ODS Recycling / Processing

Scrap Metal Recycler

RETURN-IT & MARR

The Return-It Large Appliance Program operates on behalf of the Major Appliance Recycling Roundtable (MARR), which is the not-for-profit stewardship agency responsible for managing end-of-life large household appliances in British Columbia. Together we're working to enhance the performance and transparency of BC's existing system of collecting and recycling major household appliances.

Find the closest location to you at return-it.ca/Large-Appliances/locations

Call us at **1.800.330.9767**

Return-It Large Appliances

MARR Major Appliance Recycling Roundtable

For more program information visit marrbc.ca

DECREASING THE ENVIRONMENTAL IMPACT OF REFRIGERANT GASES

Year	Global Warming Potential (GWP)
BEFORE 1996	10900 GWP
UNTIL 2020	1810 GWP
2021 ON	20 GWP

Global Warming Potential (GWP) of refrigerated gas (as compared to CO2 with a value of 1.0)

Waste Reduction Week – Sponsored Content

For Waste Reduction Week, we partnered with Daily Hive to create sponsored content that was shared on its properties. An article titled "5 facts about recycling large appliances you probably didn't know" was created and amplified through Daily Hive's social channels (Facebook, Instagram and Twitter). The campaign exceeded the industry benchmark of 1,750 reads, with 3,742 for the article.

5 facts about recycling large appliances you probably didn't know

Although many British Columbians may not have planned it this way, 2020 has become the year of home renovations and DIY projects.

While most people wait until a reno is complete to invest in new large appliances, replacement sometimes needs to happen earlier. But this doesn't mean you have to leave a defective washing machine in your backyard for six months.

Almost all large appliances (99.6%) have a lifespan of around 10 to 20 years, and many can actually be recycled once you're done with them. In BC, the not-for-

Ultimately, the large appliance stewardship plan is focused on enhancing the performance and transparency of BC's existing system of collecting and recycling major household appliances.

To learn more about the impact that recycling large appliances has on BC's sustainable future, visit return-it.ca.

DailyHive BRANDED CONTENT

ADVERTORIAL

Help, My Laundry Smells Musty

If your laundry smells like wet towels, try this simple fix.

Conversation

Start the conversation

DON'T BE A DRIP. RECYCLE YOUR OLD, BROKEN WATER COOLER

LEARN MORE

Return-It **MARR**

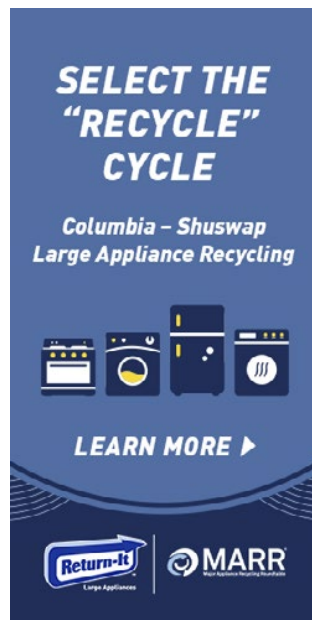
3.2.3 COLLABORATION AND SUPPORT INITIATIVES

Community Calendars

When opportunities arise, MARR partners with local communities. Presence in community calendars and support for local collection events establish MARR as a partner with local governments and community organizations.

Community Ads

To reinforce our message in local community newspapers, MARR bought insertions across local publications. The ads ran in conjunction with our regional social media ads.



Collaboration

MARR maintains partnerships with organizations in the waste management and recycling industry. Currently, MARR is a proud member of Coast Waste Management Association, the Indigenous Zero Waste Technical Advisory Group (IZWTAG), the Recycling Council of British Columbia, the Pacific Chapter of SWANA and the First Nations Recycling Initiative.

Proud
Member
of the



IZWTAG
INDIGENOUS ZERO WASTE
TECHNICAL ADVISORY GROUP



SWANA
PACIFIC CHAPTER - BC & YUKON



COLLECTION SYSTEM AND FACILITIES

4.1 CONTINUED GROWTH

4.2 HOW THE COLLECTION SYSTEM WORKS

4.3 COLLECTION SITE MAP

04

4.1 CONTINUED GROWTH

Under the MARR collection site program, collectors must contract individually with MARR. The terms of the contract require collectors to adhere to terms and conditions set out in MARR's collection site agreement, which include complying with MARR's Processing Standard, offering to accept all program products from consumers at no charge, and tracking and reporting on units collected and the volume of ozone-depleting substances (refrigerant) removed from appliances. In return, contracted collectors receive compensation for costs associated with removal of ozone-depleting substances and other halocarbons from refrigerating products, as well as administrative costs for tracking and reporting program products.

Collection Network

2021 has been challenging for British Columbians. Together, we have faced the repercussions of the second year of the COVID-19 pandemic that continued to alter daily life and work. In addition to the provincial health regulations that remain in place, BC also faced devastating and tragic natural disasters. The summer forest fires across the province and the floods in the Fraser Valley reinforced the need for co-operation and support to help the affected and overwhelmed population.

During the summer, MARR collection sites were able to remain open despite heavy smoke and high air pollution levels. In the fall, three collection sites located in the Fraser Valley had to briefly close their facilities because of the sudden November flooding. MARR was in constant contact with its network and offered full support to the communities affected.

In the fall, three collection sites closed. All three sites were small private businesses that were in close proximity to municipal transfer stations that collect MARR products. Therefore, public accessibility to the collection network was unaffected.

Twelve collection sites joined the MARR program in 2021, increasing the network to 199 sites across the province. Two of those new collection sites are located in areas that were not previously covered by the program, thus providing residents in these regions with the opportunity to drop off their large appliances for free.

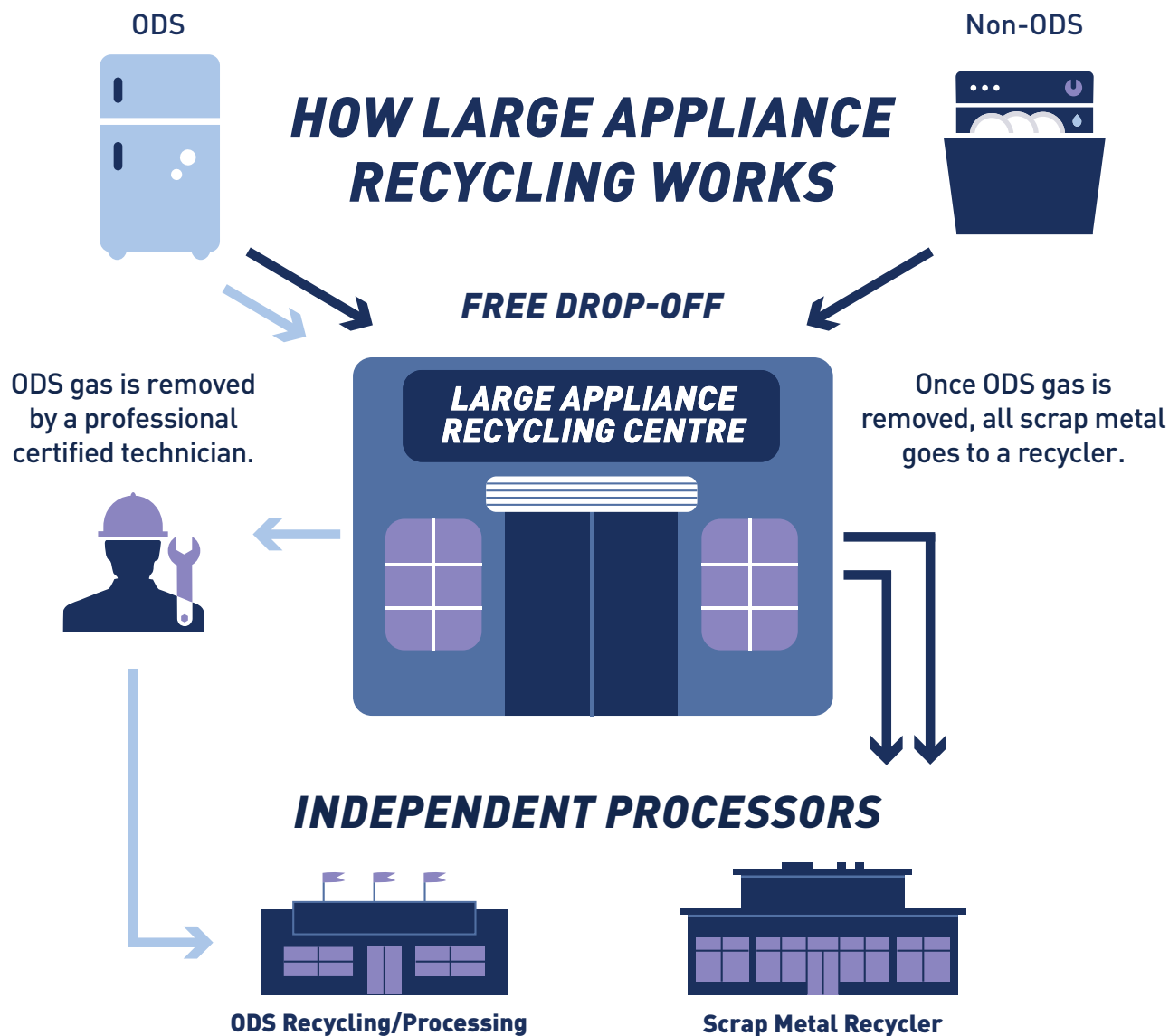
	2020	2021
Deactivated sites	1	3
Active sites	190	199
Regional Districts covered	25	27

Collection Events

In many rural and remote areas, communities are best served by holding end-of-life appliance collection events as needed. In addition to working with 199 active collection sites, MARR fully supports all rural collection events by partnering with communities to remove and recycle all MARR products they collect.

Even while strictly following COVID-19 health regulations, MARR was able to help organize six collection events in 2021. Four were located in the Comox Valley Regional District, and the last two were organized in the Fraser Valley Regional District.

4.2 HOW THE COLLECTION SYSTEM WORKS



ODS (Ozone-Depleting Substances): Large appliances that contain ODS and that are accepted in the MARR program include full-size refrigerators, compact refrigerators, freezers, window air conditioners, portable air conditioners, dehumidifiers and electric cold beverage dispensers.

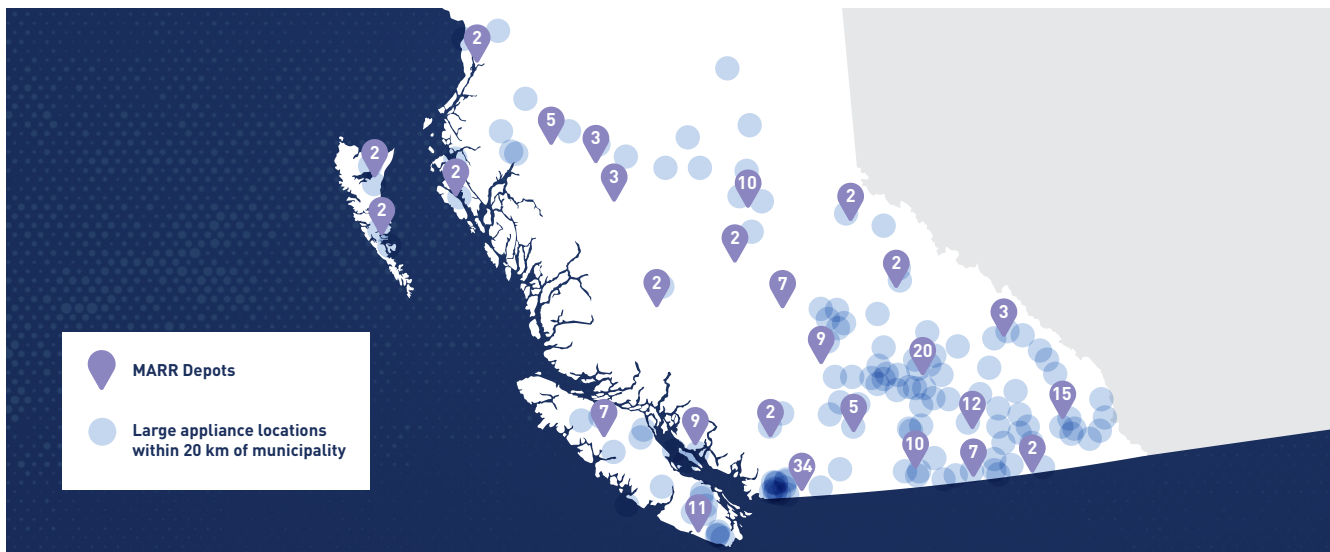
Non-ODS: Large appliances that do not contain ODS and that are accepted in the MARR program include clothes washers, ranges, built-in ovens, surface cooking units, food waste disposers, electric hot beverage dispensers, clothes dryers, range hoods and downdrafts, microwave ovens, dishwashers and trash compactors.

For further information and definitions, please refer to page 5.

4.3 COLLECTION SITE MAP

Across the province by the end of 2021, MARR counts 199 active collection sites. Within this network, we estimate that 95.6% of the population of BC has accessibility to free drop-off of large appliances.

For a full list of MARR collection sites, please see Appendix A. Visit <https://www.return-it.ca/locations/coverage-marr-2021> to view the full coverage of the MARR network.



COLLECTION SITES BY REGIONAL DISTRICT

Alberni-Clayoquot	2	East Kootenay	14	North Okanagan	5
Bulkley-Nechako	8	Fraser-Fort George	12	Northern Rockies*	0
Capital	6	Fraser Valley	7	Okanagan-Similkameen	5
Cariboo	14	Kitimat-Stikine	7	Peace River	2
Central Coast	1	Kootenay Boundary	7	qathet	1
Central Kootenay	15	Metro Vancouver	25	Squamish-Lillooet	3
Central Okanagan	5	Mount Waddington	5	Strathcona	6
Columbia Shuswap	13	Nanaimo	3	Sunshine Coast	1
Comox Valley	4	North Coast	6	Thompson-Nicola	19
Cowichan Valley	3				

In 2021 MARR was pleased to sign agreements with new collection sites located in areas that were not previously covered by the program:

- Sunshine Coast Regional District
- Central Coast Regional District

This provides residents in these regions with the opportunity to drop off their large appliances for free.

*MARR is committed to providing service to all of BC. If there is currently no permanent collection site close to a community, MARR will help arrange transport to move large appliances to a collection site. If possible, we will also arrange for a certified ODS technician to remove ODS gas prior to transport.

ENVIRONMENTAL IMPACT

5.1 ENVIRONMENTAL IMPACT

5.2 POLLUTION PREVENTION HIERARCHY

5.3 DESIGN FOR THE ENVIRONMENT

5.1 ENVIRONMENTAL IMPACT

MARR's Stewardship Plan works with the pre-existing private-sector businesses that collect and process major appliances. MARR's approach is to work within the existing market-based supply chain, creating a hybrid system. Because processors purchase major appliances directly from MARR-contracted collectors, MARR has no involvement in this aspect of the process. MARR collectors are responsible for working with metal recyclers that adhere to the applicable environmental, health and safety laws and regulations, as specified in the MARR Processing Standard.

The MARR Processing Standard has been developed by the Major Appliance Recycling Roundtable (MARR) in fulfillment of its commitment under the Stewardship Plan for the management of major household appliances at end-of-life. It exists for the use of individuals, corporations and municipal governments in BC that are engaged in the pre-processing or decommissioning of some or all of the products covered under the Stewardship Plan.

This qualification standard must be met by every collector under the MARR program. The purpose of the MARR Product Processing Standard is to articulate best practices in, and support efforts of, all participants in the metal recycling industry to improve the environmental practices associated with the decommissioning and recycling of end-of-life major appliances. The standard is based largely on existing regulatory requirements applicable to the management of end-of-life major appliances. Members of the metal collection industry are encouraged to become a signatory to the MARR Processing Standard as a statement to consumers and the rest of the metal recycling industry of their commitment to the responsible management of end-of-life appliances and their compliance with all applicable laws and regulations.

Although the major appliance industry continues to make advances in methods for providing refrigeration that are less harmful to the environment, refrigerant in current refrigerating appliances contains ozone-depleting substances (and other halocarbons), and it must be evacuated and managed responsibly according to regulations when a refrigerating appliance reaches end-of-life.

MARR's Processing Standard requires that all contracted collection sites adhere to provincial regulations for the handling of ozone-depleting substances and other halocarbons, as well as use "approved persons," as defined by regulation, to track and report on the amount of substance of concern evacuated from decommissioned refrigerating units. Before the metal can be recycled, MARR collection sites are required to have all refrigerating units checked by a certified technician to professionally remove these substances of concern. Gas safely collected is subsequently sent for safe recycling or safe destruction.

In addition, MARR's Processing Standard requires signatories to inspect all refrigerant-containing appliances for PCB capacitors and mercury switches, and dispose of these potentially harmful components. To help collectors with this requirement and ensure the safe and proper disposal of the components, MARR has designed and provided a specific methodology for the recognition, removal and disposition of PCB capacitors and mercury switches.

In 2021, MARR performed 154 collection site audits to review the adherence to the Processing Standard and to validate that the procedures used by approved ODS technicians follows the guidelines established by provincial regulations.

FINAL DISPOSITION OF MATERIAL COMPONENTS

Acceptable final disposition of material components, in accordance with the approved Stewardship Plan:

Material Component	Recycled	Reused	Landfilled	Safely Destroyed
Ferrous Metal	X			
Non-Ferrous Metal	X			
Plastic			X	
Refrigerant		X		X
Other ¹			X	X ²

¹ Major appliances are primarily metal and plastic, with smaller amounts of other materials such as glass, rubber, foam, paper, electronics, oils and mercury.

² The Processing Standard requires safe handling of all substances of concern, such as mercury or oils, in line with applicable laws and regulations.

ESTIMATED CONFORMANCE WITH ACCEPTABLE FINAL DISPOSITION

Material Component	Recycled	Reused	Landfilled	Safely Destroyed
Ferrous Metal	74% ¹			
Non-Ferrous Metal				
Plastic				
Refrigerant ²				
Other				

¹ At this time, MARR is unable to obtain information from third-party vendors regarding the exact volume of material components of major appliances and the degree of certainty over the processing pathways. Therefore, end-fate data is based on estimates from two BC-based metal processors surveyed in the System Study*. These processors estimate the material composition of major appliances to be approximately 75% metal. Of this metal, processors estimate that 98% of ferrous and non-ferrous metal is recovered and recycled back into the commodities market. It is unknown at this time where the metals are processed and re-entered into the commodities market. The remaining 26%, other than substances of concern, does not undergo further processing and is currently sent to landfill.

² During 2021, MARR managed the safe removal of ODS gas or other halocarbons by "approved persons," as defined by the BC Ozone Depleting Substances and Other Halocarbons Regulation, from 111,110 units. At this time, MARR is unable to obtain government manifests specifying final disposition of these substances, as ownership of the product is not transferred to MARR. To mitigate the risk of unsafe disposal, delivery records are received from collectors confirming delivery of ODS gas and other halocarbons to refrigerant wholesalers for safe reuse or disposal. However, it is not possible to reconcile details, such as weight of ODS removed, as recorded on internal records, to the delivery records provided by collectors.

*The System Study refers to a study of the BC market driven system for major appliance recycling conducted in 2013 by waste consultant, Ecoinspire Planning Services, on MARR's behalf. "The Study on the Operations and Effectiveness of the Major Appliance Collection and Recycling System in British Columbia," May 8, 2014 report examined the operation and performance of the existing collection and recycling system.

5.2 POLLUTION PREVENTION HIERARCHY

MARR strives to promote the principles of the pollution prevention hierarchy as much as possible, including the environmental impact initiatives outlined on the previous page.

According to research conducted for the System Study*, 99.9% of major appliances have a lifespan of between 10 and 20 years. This long life often results in a product having many different owners over its lifetime, usually facilitated by a used appliance retailer or refurbisher. Refurbishers are organizations involved in appliance reuse or the reuse of parts. They generally receive used major appliances from commercial generators or through retailers. The main goal of the refurbisher is to resell the unit into the second-hand market, or at least use some of the parts for appliance repair.



Once an appliance is retired or reaches EoL, it enters the collection system described in section 4. Major appliances are primarily metal (both ferrous and non-ferrous), with smaller amounts of other materials such as glass, rubber, foam, paper, plastics, electronics, refrigerants, oils and other substances where applicable.

Based on the System Study, which includes responses from the BC-based processors, the material composition of major appliances is reported to be approximately 75% metal. Of this metal, processors report that 98% of ferrous and non-ferrous metal that enters the shredder is recovered and recycled back into the commodities market.

The processors estimate that 74% of materials is recycled (mostly ferrous and non-ferrous metal). The remaining 26%, other than substances of concern, does not undergo further processing and is currently sent to landfill.

MARR continues to examine the management of shredder residue and to identify opportunities for achieving higher end uses of residual materials.

*MARR's System Study, "The Study on the Operations and Effectiveness of the Major Appliance Collection and Recycling System in British Columbia" referenced findings from a 2005 report produced by R.W. Beck and Weston for the Association of Home Appliance Manufacturers titled "Recycling, Waste Stream Management and Material Composition of Major Home Appliances"

5.3 DESIGN FOR THE ENVIRONMENT

The home appliance industry has a history of implementing design changes and transitioning to the use of materials that lessen the environmental footprint of home appliances, both in their use and management at end-of-life. This includes using more environmentally friendly refrigerants, dramatically reducing energy and water use, and incorporating recyclable materials, both in appliances and in appliance packaging.

In the past, the home appliance industry transitioned to refrigerants to improve energy efficiency, cost-effectiveness and safety, and to reduce environmental impacts. The industry is currently transitioning away from very high-GWP (Global Warming Potential) hydrofluorocarbon (HFC) refrigerants in refrigerators and freezers, room air conditioners, portable air conditioners and dehumidifiers.¹ The appliance industry will phase out the use of HFCs in full-size refrigerators and freezers by 2022 (compact units in 2021 and built-ins in 2024) as mandated by several US state laws.² In addition, Environment and Climate Change Canada (ECCC) has issued regulations that will prohibit the use of HFC with GWP as a blowing agent or refrigerant in household refrigerators starting January 1, 2021 and January 1, 2025, respectively.³

The home appliance industry is a leader in environmental excellence. Innovations over time have led to significant efficiency gains that have dramatically reduced the energy and water use of these products. Clothes washers now hold 20% more volume than they did in 2000 while using less water.⁴ The average amount of water used in a dishwashing cycle is down more than 41% since 2005.⁵ Many of today's refrigerators use less than half of the energy of models sold 25 years ago.⁶

Home appliances are a recycling success story. Major appliances are recycled at a high rate, driven by the market value of the metals used in their manufacturing.

Recent consumer surveys conducted by the Association of Home Appliance Manufacturers (AHAM) show that major appliances have an average lifespan of 10 years, with some variation based on product type. This data is consistent with previous studies.⁷ At end-of-life, major appliances take on new value as an important manufacturing raw material, including as scrap steel. In major appliances, ferrous material can account for 40 to 60% of a product's total weight. Furthermore, the most used materials, by weight, for appliance packaging are paper and wood, materials that are highly recyclable.

1 See https://www.aham.org/AHAM/News/Latest_News/Home_Appliance_Industry_Sets_Goals_to_Eliminate_Use_of_HFC_Refrigerants.aspx.

2 [California](#), [Vermont](#), and [Delaware](#) are just a few of the states setting regulations to mandate the HFC phase-out.

3 Ozone-depleting Substances and Halocarbon Alternatives Regulations (SOR/2016-137), <https://laws.justice.gc.ca/eng/regulations/SOR-2016-137/index.html>.

4 See <https://appliance-standards.org/blog/new-spin-clothes-washer-efficiency-coming-january-2018>.

5 See <https://appliance-standards.org/product/dishwashers>.

6 See <https://www.energy.gov/articles/proof-pudding-how-refrigerator-standards-have-saved-consumers-billions>.

7 Burns & McDonnell, Analysis of Appliance Recycling in the U.S. and Canada [2017].

Over the past decade, AHAM embarked on an initiative to create a series of sustainability standards covering all of its products. It has published standards for refrigeration products, portable and floor care appliances, clothes washers, clothes dryers, kitchen cooking appliances (both microwaves and cooktop/ranges), room air conditioners and household dehumidifiers.⁸ AHAM partnered with UL Environment, the CSA Group and internationally recognized sustainability experts to develop the standards, which are based on a lifecycle analysis methodology. The goal of these standards is to provide manufacturers, consumers, retailers and other stakeholders with a technically based methodology to assess the relative environmental impacts of home appliances. The standards were released over the course of several years, beginning in 2012, and AHAM and its partners are now in the process of updating those standards.



⁸ The standards are available as the AHAM/UL/CSA 7000 series of standards.

UNITS SOLD AND COLLECTED

6.1 RECYCLING BY THE NUMBERS

6.2 REGIONAL COLLECTION

6.3 UNITS SOLD AND COLLECTED

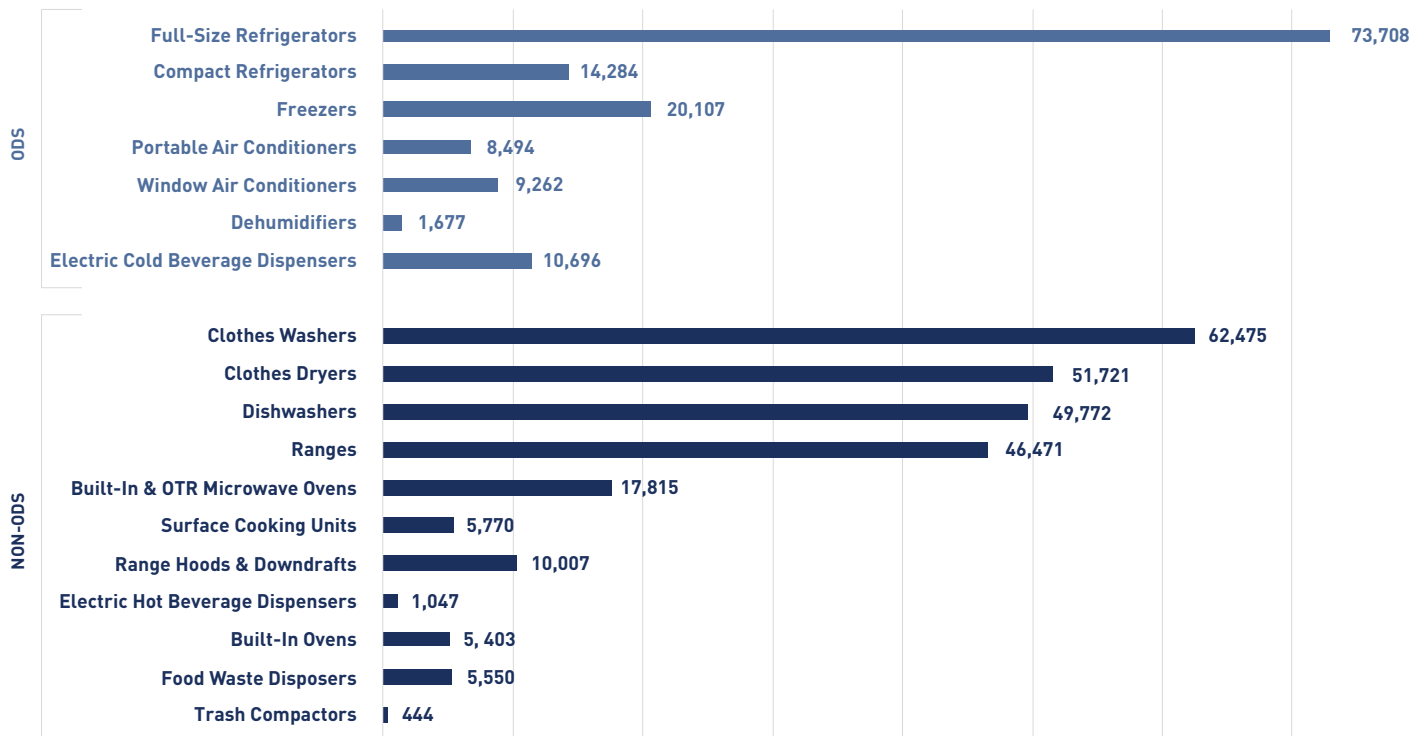
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6.1 RECYCLING BY THE NUMBERS

In 2021 MARR collectors reported 394,703 large appliances total in constant progression compared with the previous years (328,353 units collected in 2020).

Of the units collected, 138,228 contained gases known as ozone-depleting substances (ODS) and other halocarbons. MARR managed the removal of ODS gas from 80% of the units collected (compared with 75% in 2020).

UNITS OF MARR PRODUCTS CLAIMED (YTD)



ODS units are serviced and counted by independent third-party certified technicians (independent technicians) or serviced by collectors' staff who are certified technicians (collector technicians). In 2021, 138,228 ODS units were serviced:

• ODS units serviced by independent technicians	109,990
• ODS units serviced by collector technicians	28,238
• Subtotal ODS units	138,228
• Non-ODS units	256,475
• Total Units Collected	394,703

6.2 REGIONAL COLLECTION

MARR REGIONAL RETURNS (UNITS/CAPITA PER 000)

REPORTING PERIOD: JANUARY 1 TO DECEMBER 31, 2021

Region	2020	2021			
	# of Sites	Population (2021 census)	# of Sites	Units Collected	Units/Capita (per 000)
Alberni-Clayoquot	2	34,244	2	2,913	85.07
Bulkley-Nechako	8	39,814	8	4,683	117.62
Capital	6	432,062	6	31,125	72.04
Cariboo	12	65,548	14	5,826	88.88
Central Coast	0	3,624	1	88	24.28
Central Kootenay	14	64,464	15	7,542	117.00
Central Okanagan	4	229,401	5	17,051	74.33
Columbia Shuswap	13	57,567	13	10,935	189.95
Comox Valley	4	74,727	4	4,595	61.49
Cowichan Valley	3	91,913	3	3,767	40.98
East Kootenay	14	66,694	14	7,324	109.81
Fraser-Fort George	12	104,339	12	8,015	76.82
Fraser Valley	6	340,003	7	15,185	44.66
Kitimat-Stikine	7	40,423	7	1,383	34.21
Kootenay Boundary	7	33,650	7	4,085	121.40
Metro Vancouver	24	2,773,150	25	190,943	68.85
Mount Waddington	4	11,684	5	780	66.76
Nanaimo	3	173,721	3	27,438	157.94
North Coast	6	19,497	6	2,850	146.18
North Okanagan	5	93,425	5	9,880	105.75
Northern Rockies*	0	4,926	0	0	0.00
Okanagan-Similkameen	6	91,212	5	5,854	64.18
Peace River	1	67,483	2	1,026	15.20
qathet	1	21,441	1	236	11.01
Squamish-Lillooet	3	48,323	3	2,846	58.90
Strathcona	6	50,166	6	8,441	168.26
Sunshine Coast	0	32,307	1	2,045	63.30
Thompson-Nicola	19	148,289	19	17,847	120.35

*Northern Rockies holds large appliance collection events as needed.

See Appendix A for a detailed list of collection sites.

Source: [Province of British Columbia - Population Estimates](#)

6.3 UNITS SOLD AND COLLECTED

MAJOR APPLIANCES RECYCLING ROUNDTABLE UNITS SOLD AND COLLECTED

YEAR ENDING DECEMBER 31, 2021

Category	2021			2020			2021 vs. 2020		
	Units Sold	Units Collected	% Units Collected over Sales	Units Sold	Units Collected	% Units Collected over Sales	Increase/ (Decrease) in % of Units Collected over Sales	Increase/ (Decrease) of Units Sold from Prior Year	Increase/ (Decrease) of Units Collected from Prior Year
Refrigerant Appliances:									
Full-Size Refrigerators	192,146	73,708	38%	194,571	59,362	30.50%	7.86%	(2,425)	14,346
Compact Refrigerators	81,341	14,284	18%	63,470	11,520	18.20%	-0.64%	17,871	2,764
Freezers	96,238	20,107	21%	99,984	17,601	17.60%	3.29%	(3,746)	2,506
Electric Water Dispensers	19,050	10,696	56%	14,649	8,794	60.00%	-3.85%	4,401	1,902
Room Air Conditioners	42,576	9,262	22%	12,155	7,187	59.10%	-37.35%	30,421	2,075
Portable Air Conditioners	80,037	8,494	11%	43,954	6,702	15.20%	-4.59%	36,083	1,792
Dehumidifiers	24,317	1,677	7%	21,564	1,024	4.70%	2.20%	2,753	653
Subtotal	535,705	138,228	26%	450,347	112,190	24.90%	0.90%	85,358	26,038
Non-Refrigerant Appliances:									
Clothes Washers	163,871	62,475	38%	166,914	54,272	32.50%	5.62%	(3,043)	8,203
Clothes Dryers	124,280	51,721	42%	123,193	45,034	36.60%	5.02%	1,087	6,687
Ranges	136,856	46,471	34%	118,924	38,273	32.20%	1.76%	17,932	8,198
Range Hoods & Downdrafts	86,984	10,007	12%	90,962	7,719	8.50%	3.00%	(3,978)	2,288
Built-In Ovens	27,236	5,403	20%	33,833	4,758	14.10%	5.74%	(6,597)	645
Built-In & OTR Microwave Ovens	53,111	17,815	34%	44,977	13,073	29.10%	4.44%	8,134	4,742
Surface Cooking Units	23,350	5,770	25%	26,804	3,953	14.70%	10.01%	(3,454)	1,817
Dishwashers	151,490	49,772	33%	149,339	43,381	29.00%	3.85%	2,151	6,391
Food Waste Disposers	29,862	5,550	19%	28,899	4,303	14.90%	3.69%	963	1,247
Trash Compactors	401	444	111%	1,550	551	35.50%	75.22%	(1,149)	(107)
Electric Hot Beverage Dispensers	3,345	1,047	31%	2,342	846	36.10%	-4.80%	1,003	201
Subtotal	800,786	256,475	32%	787,737	216,163	27.40%	4.76%	9,704	40,312
Total	1,336,491	394,703	30%	1,238,084	328,353	26.50%	3.03%	98,407	66,350

MARR will continue to review the collection performance for the subcategories of products covered by the plan. In 2022 we will continue to expand the collection network, maintain an effective consumer awareness campaign and build historical data to better evaluate performance.

MARR will not be reporting collection based on a capture rate. Historically, the capture rate used mathematical calculation to estimate the number of units that are potentially available for collection. However, because of the extended lifespan of large appliances, the capture rate is highly subjective. MARR will report on units sold and collected in a calendar year. MARR has submitted plan amendments to the Ministry of Environment that contain this update, which was approved as of April 2021.



FINANCIAL PERFORMANCE

7.1 FINANCIAL OVERVIEW

7.2 RESERVE FUND

7.3 ADMINISTRATIVE PROGRAM FEES

07

7.1 FINANCIAL OVERVIEW

REVENUES

MARR is funded through Administrative Program Fees (APFs) that are charged at the point of sale for new appliances sold in BC. An APF is not a tax, nor is it a refundable deposit. APFs for different products are established by MARR related to the cost of recycling the materials contained in the product and the cost of administering the program generally.

EXPENDITURES

Administration

Management of contracts, service providers and system development studies.

Audit

As an extended producer responsibility program under BC's Recycling Regulation and approved by the Ministry of Environment and Climate Change Strategy, MARR is required to undertake internal and third-party audits of financial and non-financial audits.

Collection Costs

MARR pays the cost for collection at each collection site. In return, each site provides no-cost drop-off to the public for all products covered in the MARR program, and it reports collection statistics to MARR on a monthly basis. MARR also reimburses the cost of ODS removal to the collector by an approved person.

Consumer Education and Awareness

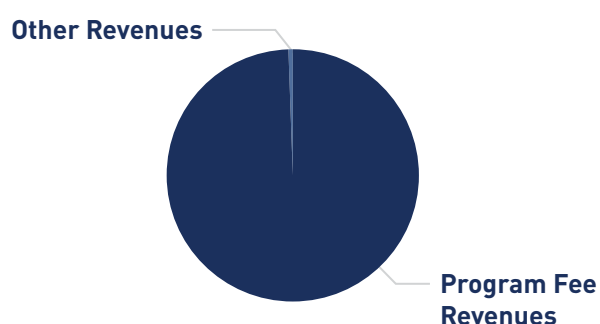
Information provided to the public to encourage people to recycle their large appliances in a responsible way.

Transportation

Should commodity values be insufficient to pay for the cost of transporting the program products to market, MARR will compensate the collector for the difference between transportation invoices for the major appliance portion (by weight) of any load and the price received for the metal.

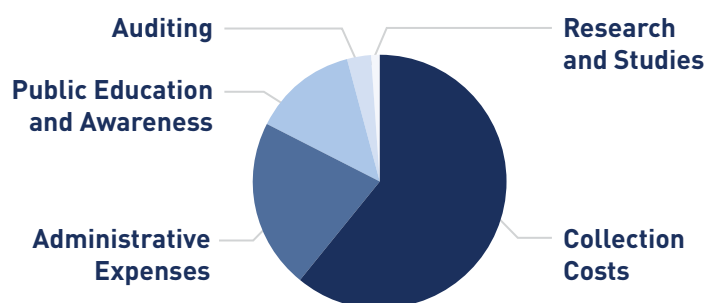
MARR pays the transportation costs for all drop-off events held by remote and rural communities where accessibility to the collection network is unavailable.

REVENUES



Program Fee Revenues	\$	7,559,195	99.59%
Other Revenues	\$	31,130	0.41%
Total Revenues	\$	7,590,325	

EXPENSES



Administrative Expenses	\$	1,047,643	21.66%
Auditing	\$	141,498	2.93%
Collection Costs	\$	2,949,146	60.98%
Research and Studies	\$	49,571	1.03%
Public Education and Awareness	\$	648,139	13.4%
Total Expenses	\$	4,835,997	

7.2 RESERVE FUND

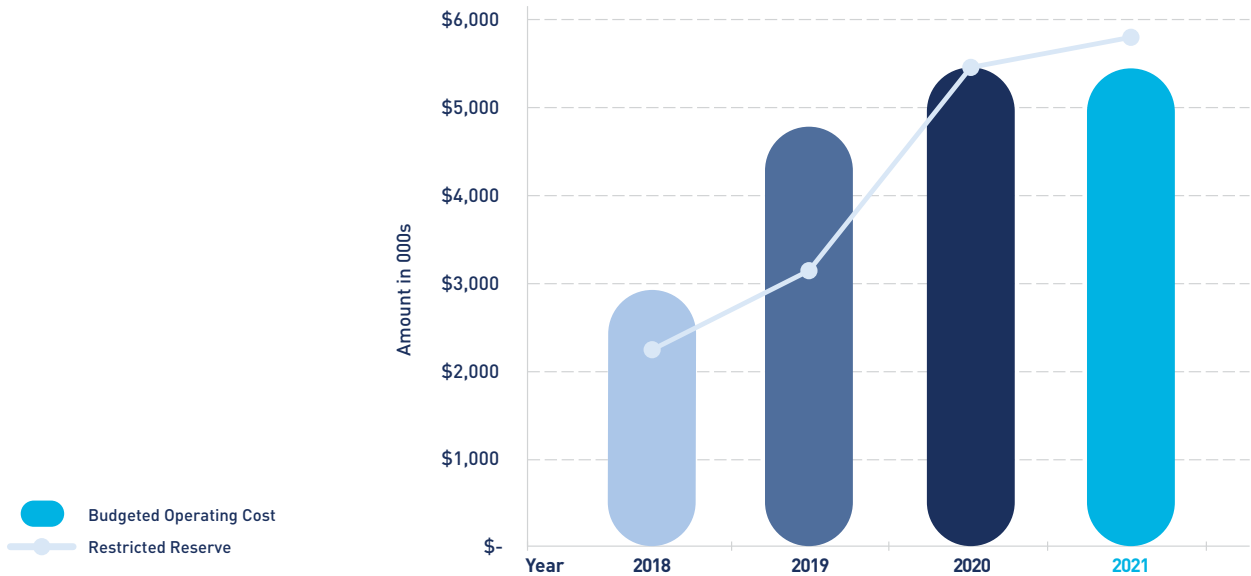
In 2015, the Board of Directors passed a resolution to establish a reserve fund. The purposes of the reserve fund are:

- To assist in stabilizing APFs by being available to manage year-to-year revenue and costs due to volume fluctuations.
- To cover the costs of dissolving program by the decision of the members or because of regulatory change, in an orderly manner.
- To cover any claims against the program, Board of Directors or staff in excess of the program’s insurance coverage.

- To cover the costs of any unanticipated or extraordinary items.
- To fund other special projects to enhance the recycling of major appliances.
- To fund the purchase of capital equipment.
- To cover the cost of managing products with long lifespans, for which collection may occur well in the future.

Transfers to the fund are made upon resolutions passed by the Board of Directors. Total contributions to the reserve fund are targeted to be approximately one year’s operating expenses.

For the reserve fund to be effective, MARR has established that a reasonable reserve fund is expected to be around the annual budgeted operating cost of the program.



7.3 ADMINISTRATIVE PROGRAM FEES

MARR operates a system that is completely self-reliant: we collect fees for those products for which we have responsibility and work with private and public-sector partners to appropriately manage end-of-life of those products. APF stands for Administrative Program Fees. These are the fees MARR charges on the sale of all new appliances in BC. An APF is not a tax, nor is it a refundable deposit.

APFs for different products are established by MARR related to the cost of recycling the materials contained in the product and the cost of administering the program generally.

In the first quarter of 2021, the Board of Directors and the management of MARR, after reviewing financial forecasts for the 2021-2026 fiscal years, approved fee reductions recommended by management. This fee reduction became effective April 1, 2021. MARR believes that it will balance the long-term viability of the program and the fiscal responsibility obligations that are outlined in our Stewardship Plan.

Appliance Type	Effective APFs Apr. 1–Dec. 31, 2020	Effective APFs Apr. 1, 2021
 Full-Size Refrigerators	\$11.50	\$9.50
 Compact Refrigerators	\$11.50	\$9.50
 Freezers	\$11.50	\$9.50
 Window Air Conditioners	\$11.50	\$9.50
 Portable Air Conditioners	\$11.50	\$9.50
 Dehumidifiers	\$3.50	\$9.50
 Clothes Washers	\$3.50	\$2.50
 Clothes Dryers	\$3.50	\$2.50
 Ranges	\$3.50	\$2.50
 Range Hoods & Downdrafts	\$3.50	\$2.50
 Built-In Ovens	\$3.50	\$2.50
 Built-In & OTR Microwaves	\$3.50	\$2.50
 Surface Cooking Units	\$3.50	\$2.50
 Dishwashers	\$3.50	\$2.50
 Food Waste Disposers	\$3.50	\$2.50
 Trash Compactors	\$3.50	\$2.50
 Electric Hot Beverage Dispensers	\$3.50	\$2.50
 Electric Cold Beverage Dispensers	\$11.50	\$9.50

GOVERNANCE

8.1 BOARD OF DIRECTORS

8.2 LOCAL GOVERNMENT INVOLVEMENT

8.1 BOARD OF DIRECTORS

As a not-for-profit stewardship agency incorporated under the Canada Not-for-Profit Corporations Act on July 17, 2012, MARR recognizes that the responsibilities of a product stewardship organization require a governance model that places great emphasis on high standards of accountability and transparency.

The Retail Council of Canada (RCC) and the Association of Home Appliance Manufacturers (AHAM) are the corporation's two members. MARR is governed by a Board of Directors appointed for three-year terms, in equal numbers, by the two trade associations (members). Directors are not compensated by MARR. MARR reimburses Directors for reasonable expenses, including travel and accommodation related to attending Board meetings.

In 2021, Board member Jeffrey Van Damme from Samsung stepped down, and was replaced by Arminé Willis-O'Connor.

Our Board meets four times a year and is composed of eight Directors:



WARRINGTON ELLACOTT
Whirlpool Canada LP



ARMINÉ WILLIS-O'CONNOR
Samsung Electronics
Canada Inc.



MEAGAN HATCH
Association of Home
Appliance Manufacturers
Canada (AHAM Canada)



KIMBERLEE JOHNSON
Danby Appliances



GRANT GARRARD
The Home Depot Canada



JORDANE FERRON
Lowe's of Canada



GREG WILSON
Retail Council of Canada



JULIE YAN
Hudson's Bay Company

The Board and management are collectively, and individually, responsible for providing ethical and moral leadership and to conduct themselves with integrity. As registered Canadian Not-For-Profit Corporation, MARR's board seeks to deliver the best environmental outcomes at the lowest cost impact to consumers. MARR is striving to be a leader in governance among Canadian producer responsibility organizations.

The MARR Board has established specific committees that provide advice to the Board with respect to the oversight of particular aspects of MARR's activities and perform functions of the Board. Committees provide in-depth concentration in key areas of Board responsibility and help the Board carry out its work. Each committee meets quarterly prior to scheduled Board meetings and delivers recommendations to the full Board.

Currently the MARR Board has formed the following committees:

Finance and Audit Committee: To assist the Board in fulfilling its oversight responsibilities relating to the financial reporting, regulatory compliance, assessing and managing corporate strategic risks and evaluating the independent audit process. The board annually reviews eco-fees to ensure that they are appropriate to pay the costs of managing end-of-life major appliances and to ensure that there is a reserve to protect the system and ensure there are adequate funds to respond at the time of an emergency. The committee reviews and recommends for approval by the Board the annual operating budget and financial statements and reviews expenses of the Board Chair, Committee, individual directors, and the Executive Director and monitors actual Board spending relative to the annual Board budget.

Governance Committee: To assist the Board in fulfilling its oversight responsibilities related to MARR's governance matters including monitoring compliance with key policies applicable to and governing MARR, the Board, and its employees and maintaining an up-to-date Board manual.

Human Resources Committee: To assist the Board in fulfilling its oversight responsibilities related to MARR's human resource matters including the evaluation of the Executive Director's performance.

8.2 LOCAL GOVERNMENT INVOLVEMENT

In 2013 MARR organized its first Local Government Advisory Council (LGAC) meeting to provide a forum for Regional Districts and municipalities representing urban, rural and remote communities in BC to give them the opportunity to share their unique perspective and feedback with MARR. These LGAC meetings allow MARR to better understand and service the needs of BC's diverse communities.

LGAC meetings, which are held three times per year, include the following members:

 METRO VANCOUVER metrovancouver	 CITY OF VANCOUVER
 REGIONAL DISTRICT OF BULKLEY-NECHAKO	 REGIONAL DISTRICT OF KOOTENAY BOUNDARY
 REGIONAL DISTRICT OF NORTH OKANAGAN	 MOUNT WADDINGTON REGIONAL DISTRICT
 FIRST NATIONS RECYCLING INITIATIVE	 CAPITAL REGIONAL DISTRICT
 REGIONAL DISTRICT OF CENTRAL KOOTENAY	

MARR also participates in meetings with local governments organized by:

- the Stewardship Agencies of British Columbia (SABC)
- BC Product Stewardship Council (BCPSC)

These meetings are often held in conjunction with the Recycling Council of British Columbia and Coast Waste Management Association annual conferences.

AUDITORS' REPORTS

9.1 INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS

***9.2 INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT
AND NON-FINANCIAL INFORMATION***

9.1 INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS

Financial Statements of

**MAJOR APPLIANCE RECYCLING
ROUNDTABLE**

And Independent Auditors' Report thereon

Year ended December 31, 2021



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Major Appliance Recycling Roundtable

Qualified Opinion

We have audited the financial statements of Major Appliance Recycling Roundtable (the "Entity"), which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, except for the possible effects of the matter described in the "**Basis for Qualified Opinion**" section of our auditors' report, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

The Entity provides financial support to collectors of major appliances participating in their claims program based on the number of units self-reported by the collector. We were not able to verify the existence and accuracy of units relating to claims self-reported by collectors for ozone depleting substances ("ODS") units serviced by collector technicians and for non-ODS units for the years ended December 31, 2021 and December 31, 2020. Accordingly, verification of collections expense was limited to the amount of collections expense for ODS units serviced by independent technician and for other collections expense.

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Major Appliance Recycling Roundtable
Page 2

Therefore, we were not able to determine whether any adjustments might be necessary to:

- the current liabilities and unrestricted net assets reported in the statements of financial position as at December 31, 2021 and December 31, 2020
- the collections expense for ODS units serviced by collector technician and non-ODS units and excess of revenue over expenses reported in the statements of operations for the years ended December 31, 2021 and December 31, 2020
- the unrestricted net assets, at the beginning and end of the year, and excess of revenue over expenses reported in the statements of changes in net assets for the years ended December 31, 2021 and December 31, 2020.
- the excess of revenue over expenses reported in the statements of cash flows for the years ended December 31, 2021 and December 31, 2020.

Our opinion on the financial statements for the year ended December 31, 2020 was qualified because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the **"Auditors' Responsibilities for the Audit of the Financial Statements"** section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other Information

Management is responsible for the other information. Other information comprises:

- the information, other than the financial statements and the auditors' report thereon, included in Major Appliance Recycling Roundtable 2021 Annual Report to the Director.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit and remain alert for indications that the other information appears to be materially misstated.



Major Appliance Recycling Roundtable
Page 3

We obtained the information, other than the financial statements and the auditors' report thereon, included in Major Appliance Recycling Roundtable 2021 Annual Report to the Director as at the date of this auditors' report.

If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

As described in the "**Basis for Qualified Opinion**" section above, we were unable to obtain sufficient appropriate evidence about collections expense relating to ODS units serviced by collector technicians and non-ODS units. Accordingly, we are unable to conclude whether or not the other information is materially misstated with respect to this matter.

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 Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the 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.



Major Appliance Recycling Roundtable
Page 4

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Vancouver, Canada
June 2, 2022

MAJOR APPLIANCE RECYCLING ROUNDTABLE

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Assets		
Current assets:		
Cash	\$ 10,508,153	\$ 7,188,720
Accounts receivable (note 2)	1,709,262	2,353,332
Prepaid expenses	39,258	31,416
	12,256,673	9,573,468
Tangible capital assets	7,421	3,782
	<u>\$ 12,264,094</u>	<u>\$ 9,577,250</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 691,512	\$ 689,318
GST payable	66,343	136,021
	757,855	825,339
Net assets		
Unrestricted	5,578,039	3,326,011
Reserve fund (note 3)	5,928,200	5,425,900
	11,506,239	8,751,911
Commitments (note 5)		
	<u>\$ 12,264,094</u>	<u>\$ 9,577,250</u>

See accompanying notes to financial statements.

Approved on behalf of the Board:


 _____ Director


 _____ Director

MAJOR APPLIANCE RECYCLING ROUNDTABLE

Statement of Operations

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Revenue:		
Administrative program fees	\$ 7,559,195	\$ 7,600,717
Expenses:		
Collections:		
ODS units serviced by independent technician	1,405,464	1,137,046
ODS units serviced by collector technician	411,494	297,409
Non-ODS units	1,092,544	905,903
Other	39,644	19,425
Total collections	2,949,146	2,359,783
Program administration	1,189,141	1,139,790
Public education and awareness	648,139	469,532
Research and studies	49,571	6,122
	4,835,997	3,975,227
Excess of revenue over expenses before the undernoted	2,723,198	3,625,490
Interest and other income	31,130	25,757
Excess of revenue over expenses	\$ 2,754,328	\$ 3,651,247

See accompanying notes to financial statements.

MAJOR APPLIANCE RECYCLING ROUNDTABLE

Statement of Changes in Net Assets

Year ended December 31, 2021, with comparative information for 2020

	Unrestricted	Reserve fund	Total 2021	Total 2020
Balance beginning of year	\$ 3,326,011	\$ 5,425,900	\$ 8,751,911	\$ 5,100,664
Excess of revenues over expenses	2,754,328	-	2,754,328	3,651,247
Interfund transfers (note 3)	(502,300)	502,300	-	-
Balance, end of year	\$ 5,578,039	\$ 5,928,200	\$ 11,506,239	\$ 8,751,911

See accompanying notes to financial statements.

MAJOR APPLIANCE RECYCLING ROUNDTABLE

Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating:		
Excess of revenue over expenses	\$ 2,754,328	\$ 3,651,247
Items not involving cash:		
Depreciation	2,493	473
Changes in non-cash operating working capital:		
Accounts receivable	644,070	(467,461)
Prepaid expenses	(7,842)	(1,435)
Accounts payable and accrued liabilities	2,194	73,027
GST payable	(69,978)	(130,476)
	3,325,565	3,125,375
Investing:		
Purchase of tangible capital assets	(6,132)	(4,255)
Redemption of restricted short-term investments	-	50,574
	(6,132)	46,319
Increase in cash	3,319,433	3,171,694
Cash, beginning of year	7,188,720	4,017,026
Cash, end of year	\$ 10,508,153	\$ 7,188,720

See accompanying notes to financial statements.

MAJOR APPLIANCE RECYCLING ROUNDTABLE

Notes to Financial Statements

Year ended December 31, 2021

Nature of operations:

Major Appliance Recycling Roundtable ("MARR") was incorporated under the Canada Not-for-Profit Corporations Act on July 17, 2012 and commenced operations on August 1, 2013. MARR is a not-for-profit organization and it is exempt from income taxes under the Income Tax Act. MARR operates a stewardship program in British Columbia ("BC") to assist the major appliance producers in discharging their obligation to establish end of life product collection and recycling programs further to the Recycling Regulation under the Environmental Management Act (British Columbia) (the "Regulation").

1. Significant accounting policies:

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook - *Accounting*. The significant policies are as follows:

(a) Revenue recognition:

Administrative program fees ("APFs") relate to fees charged at the point of sale for regulated new major appliance products sold in BC. Registered participants of MARR are agents of MARR and collect, report, and remit the APFs to MARR in accordance with the Regulation. Revenue from APFs is recognized when the APF is charged and invoiced at the point of sale, the amount to be received can be reasonably estimated, and collection is reasonably assured.

(b) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and short term deposits which are highly liquid with original maturities of less than three months at the date of acquisition. These financial assets are convertible to known amounts of cash and are subject to an insignificant risk of changes in value. There were no cash equivalents held as at December 31, 2021 and 2020.

(c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently measured at cost or amortized cost, unless management has elected to carry the instruments at fair value. MARR has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs. These costs are amortized using the straight-line method.

MAJOR APPLIANCE RECYCLING ROUNDTABLE

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(c) Financial instruments (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, MARR determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount MARR expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial impairment charge.

(d) Tangible capital assets:

Tangible capital assets are stated at cost less accumulated amortization which is recorded over the useful life of the assets on a straight-line basis as follows:

Asset	Rate
Computer equipment	3 years
Other equipment	5 years

When conditions indicate that a tangible capital asset is impaired and no longer contributes to MARR's ability to provide services, the net carrying amount is written down to the asset's fair value or replacement cost. Write-downs are recognized as an expense in the statement of operations and are not reversed.

(e) Collections expense:

Collections expense relates to financial support provided to registered collectors of major appliances to offset the costs associated with removal of ozone depleting substances ("ODS") and to ensure that ODS is being removed and managed responsibly. Compensation is also provided for tracking, counting and reporting units of MARR products collected. Collections expense is accrued when units of MARR products collected are reported by the collectors to MARR.

(f) Use of estimates:

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, revenues and expenses and disclosure of contingencies at the date of statement of financial position. Actual results could differ from those estimates.

MAJOR APPLIANCE RECYCLING ROUNDTABLE

Notes to Financial Statements (continued)

Year ended December 31, 2021

2. Accounts receivable:

No provision for doubtful accounts was recognized at December 31, 2021 (2020 - nil).

3. Reserve fund:

In 2016, the Board of Directors passed a resolution to establish the Reserve fund. The purposes of the Reserve fund are as follows:

- (a) To assist in stabilizing eco fees by being available to manage year to year volume fluctuations;
- (b) To cover the costs of winding up MARR by the decision of the members or as a consequence of regulatory change, in an orderly manner, not to exceed one year;
- (c) To cover any claims against MARR, Board of Directors or staff in excess of the Program's insurance coverage;
- (d) To cover the cost of unanticipated or extraordinary items; and
- (e) To make available interim funding for program expansion.

Transfers to the Reserve fund are made upon resolutions passed by the Board of Directors. Total contributions to the Reserve fund are to be in line with one year's operating expenses.

The Reserve fund consists of an investment in a commercial savings account and is managed in accordance with MARR's investment policy.

During the year ended December 31, 2021, the Board of Directors approved the transfer of \$502,300 from unrestricted net assets to the Reserve fund (2020 - \$5,125,087).

4. Financial risks:

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. MARR's main credit risks relate to its cash and cash equivalents and accounts receivable. Cash is in place with a major financial institution. MARR deals with creditworthy counterparties to mitigate the risk of financial loss from defaults. Concentrations of credit risk with respect to accounts receivable are limited due to the large number of registered participants. MARR has evaluation and monitoring processes in place and writes off accounts when they are determined to be uncollectible. There has been no change to the risk exposure from 2020.

(b) Other financial risks:

MARR is not exposed to significant liquidity, interest rate, currency, or market risk arising from its financial instruments.

MAJOR APPLIANCE RECYCLING ROUNDTABLE

Notes to Financial Statements (continued)

Year ended December 31, 2021

5. Commitments:

MARR has made commitments to outside vendors for the provision of services, with payments over the next two years as follows:

2022	\$	450,000
2023		450,000
	\$	900,000

9.2 INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT AND NON-FINANCIAL INFORMATION



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INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT

To the Directors of Major Appliance Recycling Roundtable:

Assurance Level and Subject Matter

We have undertaken a reasonable assurance engagement in respect of the following disclosures within Major Appliance Recycling Roundtable (MARR)'s Annual Report to the Director (the 'Report') and contained in Appendix 1, for the year ended December 31, 2021 (together the 'Subject Matter'):

- The location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of BC Regulation 449/2004 (the Recycling Regulation);
- The description of how the recovered product was managed in accordance with the pollution prevention hierarchy in accordance with Section 8(2)(d) of the Recycling Regulation;
- The total amount of the producer's product collected in accordance with Section 8(2)(e) of the Recycling Regulation; and,
- Performance for the year in relation to approved targets under Sections 8(2)(b), (d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation.

The objective of this report is to express an opinion on how MARR's management has discharged its responsibility to report on the Subject Matter in accordance with Section 8(2)(b), (d), (e) and (g) of the Recycling Regulation.

Responsibilities

Management is responsible for the preparation, including measuring and evaluating, and presentation of the Subject Matter in accordance with the applicable criteria, which are integral to the Subject Matter and are presented current as at the date of our report in Appendix 1. Management is responsible for determining the appropriateness of the applicable criteria. Management is also responsible for such internal control as management determines necessary to enable the preparation and presentation of the Subject Matter that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express a reasonable assurance opinion on the Subject Matter based on the evidence we have obtained. Our opinion does not constitute a legal determination on MARR's compliance with the Recycling Regulation.

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Major Appliance Recycling Roundtable
Page 2

Assurance Standard and Professional Requirements

We conducted our reasonable assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) *Assurance Engagements other than Audits or Reviews of Historical Financial Information*, published by the International Federation of Accountants.

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

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

Applicable Criteria

The applicable criteria presented in Appendix 1 are an integral part of the Subject Matter and address the relevance, completeness, reliability, neutrality and understandability of the Subject Matter.

Summary of Work Performed

ISAE 3000 requires that we plan and perform this engagement to obtain reasonable assurance about whether the Subject Matter is free from material misstatement. Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with ISAE 3000 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 decisions of users of our report.

The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the Subject Matter.

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

Significant Inherent Limitations

Non-financial information, such as that included in the Report, is subject to more inherent limitations than financial information, given the characteristics of the Subject Matter and the availability and relative precision of methods used for determining both qualitative and quantitative information. The absence of a significant body of established practice on which to draw allows for the selection of different, but acceptable, measurement techniques which can result in materially different measurements and can impact comparability. The nature and methods used to determine such information, as described in management's internally developed criteria, may change over time. It is important to read the applicable criteria in Appendix 1.



Major Appliance Recycling Roundtable
Page 3

Basis for Qualified Opinion

As required by Section 8(2)(e) of the Regulation, MARR discloses the total amount of producers' product collected during the year based on the number of units self-reported by collectors which comprises units containing ozone depleting substances ("ODS units") serviced by collector technicians, ODS units serviced by independent technicians, and units that do not contain ODS ("non-ODS units").

The scope of our work was limited as we were not able to verify the existence and accuracy of the recorded number of non-ODS units collected and self-reported and ODS units serviced by collector technicians and self-reported. Accordingly, verification of product collected for these units was limited to the amounts recorded in the records of MARR and we were not able to determine whether any adjustments might be necessary to these units.

Qualified Opinion

In our opinion, except for the possible effects of the matter described above in the "**Basis for Qualified Opinion**", the Subject Matter presented in Major Appliance Recycling Roundtable's Annual Report to the Director for the year ended December 31, 2021 is prepared, in all material respects, in accordance with the applicable criteria.

Emphasis of Matter

Without further qualifying our opinion above, we draw attention to the following:

- As noted in section 5.1 of the Report, MARR is unable to obtain government manifests indicating final disposition of ODS collected but does receive delivery records from collectors confirming delivery of ODS and other halocarbons to refrigerant wholesalers for safe reuse or disposal. However, MARR is unable to reconcile details, such as the volume of ODS removed, as recorded on internal records, to the delivery records provided by collectors.

Specific Purpose of Subject Matter Information

The Subject Matter has been evaluated and measured against the applicable criteria. As a result, the Subject Matter may not be suitable for another purpose.

Chartered Professional Accountants

Vancouver, Canada
June 2, 2022

MAJOR APPLIANCE RECYCLING ROUNDTABLE

APPENDIX 1

SUBJECT MATTER, APPLICABLE DEFINITIONS AND APPLICABLE CRITERIA

COLLECTION FACILITIES

SUBJECT MATTER

Specific Disclosures in the annual report for which applicable criteria were developed		
Disclosed information	2021 Claim in the Report	Report Reference
Number of collection facilities	Active Sites: 199	Section 4.1 Continued Growth Page 18
Changes in number of collection facilities	Three collection sites closed. Twelve collection sites joined the MARR program in 2021, increasing the network to 199 sites across the province.	

APPLICABLE DEFINITIONS

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

- a. Collection Facility: defined as a "collector" by MARR, is any facility that has a signed a Collection Agreement with MARR for collection of end-of-life major appliances.
- b. Program products: all major appliance products managed by MARR pursuant to the BC Major Appliances Stewardship Plan, amended from time to time, as set out in the MARR website.

APPLICABLE CRITERIA

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

1. The number of collection facilities is determined based on the number of collectors with signed Collection Agreements in place with MARR for collection of end-of-life program products.
2. The number of collection facilities reported in the annual report is reconciled to the total number of contracted collectors accepting end-of-life program products on MARR's list of collectors as of December 31, 2021.
3. All collection facilities in MARR's listing have signed Collection Agreements in place with MARR for collection of end-of-life program products as of December 31, 2021.
4. The change in number of collection facilities is determined by comparing the total number of collection facilities at December 31, 2021 to the total number and location of collection facilities at December 31, 2020.

MAJOR APPLIANCE RECYCLING ROUNDTABLE

APPENDIX 1

SUBJECT MATTER, APPLICABLE DEFINITIONS AND APPLICABLE CRITERIA

PRODUCT MANAGEMENT

SUBJECT MATTER

Specific Disclosures in the annual report for which applicable criteria were developed		
Disclosed information	Claim in the Report	Report Reference
A description of how the recovered product was managed in accordance with the pollution prevention hierarchy (S.8(2)(d))	<ul style="list-style-type: none"> Description of the Processing Standard for Recyclers of Major Appliances Description of the pollution prevention hierarchy Disclosure of total number of units collected containing ODS 	Sections 5.1 Environmental Impact & 5.2 Pollution Prevention Hierarchy Pages 22-24 Section 6.1 Recycling by the Numbers Page 28

APPLICABLE DEFINITIONS

The following definitions were applied to the assessment of the description of how the recovered product was managed in accordance with the pollution prevention hierarchy in accordance with Section S.8(2)(d):

- i. The System Study refers to a study of the BC market driven system for major appliance recycling conducted in 2013 by waste consultant, Ecoinspire Planning Services, on MARR's behalf. *The Study on the Operations and Effectiveness of the Major Appliance Collection and Recycling System in British Columbia, May 8, 2014* report examined the operation and performance of the existing collection and recycling system.
- ii. The MARR Processing Standard for Recyclers of Major Appliances ("MARR Processing Standard") is a standard that has been developed by MARR for application of best practices in the management of major household appliances at end-of-life, and includes guidance on regulatory compliance, environmental control, health and safety and recordkeeping and reporting.
- iii. Processors are defined as operations or facilities that initiate the recycling process through activities such as bailing, shredding or dismantling for the purpose of reclaiming recyclable materials and other approved management of residuals. A processor can also be a collector, as defined earlier.
- iv. Substances of concern are defined as any of the following wastes (i) refrigerant, (ii) mercury switches, (iii) PCB capacitors, and (iv) compressor oil

MAJOR APPLIANCE RECYCLING ROUNDTABLE

APPENDIX 1

SUBJECT MATTER, APPLICABLE DEFINITIONS AND APPLICABLE CRITERIA

APPLICABLE CRITERIA

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

1. Acceptable end fates are determined in accordance with MARR's approved stewardship plan, applicable regulation and qualitative information on processing methods and end fate of materials/components obtained through the System Study.
2. Because of the value of the metal in major appliances, a market-based system exists whereby large private-sector metal processors collect and shred major appliances. MARR does not process or recycle products directly and therefore does not track and monitor qualitative data on processing pathways or quantitative data on program product shipped from collectors to the next point in the recycling process.
3. The percentage of material components recycled, landfilled or safely destroyed as presented in the Annual Report is estimated based on general representations from third party processors obtained through the System Study.
4. Collectors have agreed to comply with the MARR Processing Standard as a term in their signed Collection Agreement, which includes maintaining legally required permits, licenses and authorizations for processing substances of concern.
5. MARR requires collectors to safely remove of ODS gas from units collected that contain refrigerant gasses used for cooling purposes through engaging a technician that possesses a valid certificate number for refrigerant handling under current BC regulation and requiring collectors to report weight, tank numbers and certificates of destruction/recycling to MARR on a timely basis.
6. As stated in the MARR Processing Standard, collectors are also responsible for selection of processors who maintain legally required permits, licenses and authorizations for processing substances of concern.
7. MARR conducts site visits to approved collectors to evaluate their awareness of the MARR Processing Standard, capabilities for the appropriate removal of refrigerants and other substances of concern, and their process for reporting units collected.

MAJOR APPLIANCE RECYCLING ROUNDTABLE

APPENDIX 1

SUBJECT MATTER, APPLICABLE DEFINITIONS AND APPLICABLE CRITERIA

PRODUCT SOLD AND COLLECTED

SUBJECT MATTER

Specific Disclosures in the annual report for which applicable criteria were developed		
Disclosed information	Claim in the Report	Report Reference
Product collected	Total number of units collected – 394,703 units Non-ODS units – 256,475 ODS units serviced by collector technicians – 28,238 ODS units serviced by independent technicians – 109,990	Section 6.1 Recycling by the Numbers (Page 28) & 6.3 Units Sold and Collected (Page 30)
Product sold	Total number of units sold 1,336,491*	
Recovery rate	See the applicable criterion for performance for the year in relation to targets in the approved stewardship plan below	

*claims marked with an asterisk were not subject to audit for 2021

In accordance with the Ministry of Environment and Climate Change Strategy's latest guidance on **Third Party Assurance for Non-Financial Information in Annual Reports**, assurance is not required for product sold data if the stewardship program does not report a recovery rate, as defined in the Regulation, in accordance with the approved stewardship plan. Consistent with MARR's approved stewardship plan, there are no targets associated with recovery rate. Therefore, no applicable criteria are required over Product Sold and an assurance opinion is not required over the reported amount of product sold.

APPLICABLE DEFINITIONS

There are no applicable definitions.

MAJOR APPLIANCE RECYCLING ROUNDTABLE

APPENDIX 1

SUBJECT MATTER, APPLICABLE DEFINITIONS AND APPLICABLE CRITERIA

APPLICABLE CRITERIA

The following applicable criteria were applied to the assessment of total amounts of the producer's product collected in accordance with Section 8(2)(e):

1. Product Collected: the number of units collected is based on the number of units and product types received and recorded by collectors on count sheets and reported to MARR on a monthly basis.
2. A sample of monthly count sheets received from collectors are reviewed and recalculated and MARR will follow up with collectors for any significant discrepancies.
3. The number of units reported by MARR as containing Ozone Depleting Substances ('ODS') or other halocarbons are reported monthly to MARR by collectors and are based on count sheets completed by a technician that is an "Approved Person" as defined by the BC Waste Management Act. The count sheet also includes the type of refrigerant removed, tank number and weights in and out. The technician also records if the unit was already evacuated prior to arriving at the collector's facility.

TARGETS

SUBJECT MATTER

Specific Disclosures in the annual report for which applicable criteria were developed		
Quantitative targets disclosed per Stewardship Plan approved April 30, 2021:	Claim in the Report	Report Reference
Targets associated with Section 8(2)(b): <ul style="list-style-type: none"> Achieve accessibility to free drop-off locations for more than 90 % of BC population 	% of the population covered by collection sites – estimated 95.6% *	Section 4.3 Collection Site Map Page 20
Targets associated with Section 8(2)(d): <ul style="list-style-type: none"> No quantitative performance target identified in the approved Stewardship Plan 	Not applicable.	
Target associated with Section 8(2)(e): <ul style="list-style-type: none"> No quantitative performance target identified in the approved Stewardship Plan 	Not applicable	

MAJOR APPLIANCE RECYCLING ROUNDTABLE

APPENDIX 1

SUBJECT MATTER, APPLICABLE DEFINITIONS AND APPLICABLE CRITERIA

*claims marked with an asterisk were not subject to audit for 2021

In accordance with the Ministry of Environment and Climate Change Strategy's latest guidance on **Third Party Assurance for Non-Financial Information in Annual Reports**, assurance in relation to the accessibility performance target is not required this year. As such, no applicable criteria are required and an assurance opinion is not required in 2021.

APPLICABLE DEFINITIONS

The following definitions were applied to the description of performance for the year in relation to the specific targets associated with Section 8(2)(b), (d) and (e) of the Recycling Regulation in the approved stewardship plan:

- i. In accordance with MARR's approved stewardship plan, there are no targets associated with recovery rate or capture rate. Capture rate is defined as the estimated weight of products collected divided by the estimated weight of products "available to collect."

APPLICABLE CRITERIA

The following applicable criteria were applied to the description of performance for the year in relation to the specific targets associated with Section 8(2)(b), (d) and (e) of the Recycling Regulation in the approved stewardship plan:

1. Targets in the approved stewardship plan as of April 30, 2021 have been identified and reported on by management in the annual report.
2. The description of progress against targets to date is supported by records of progress maintained by the Company.

APPENDIX



A

MARR SITE LIST

SITES ADDED IN 2021

Site Name	Regional District	City
Bella Bella Recycling Facility	Central Coast	Bella Bella
Central Salvage Ltd	Thompson - Nicola	Kamloops
Cormorant Island Transfer Station	Mount Waddington	Alert Bay
Gibsons Recycling Depot	Sunshine Coast	Gibsons
Glenmore Landfill	Central Okanagan	Kelowna
Happy Stan's Recycling Services Ltd.	Metro Vancouver	Port Coquitlam
Horsefly Transfer Station	Cariboo	Horsefly
Knox Mountain Metals (2020) Ltd.	Central Okanagan	Kelowna
Mission Landfill	Fraser Valley	Mission
Quesnel Landfill	Cariboo	Quesnel
Scrap King Auto Wrecking & Towing Ltd	Central Kootenay	Salmo
Tumbler Ridge Transfer Station	Peace River	Tumbler Ridge

SITES CLOSED IN 2021

Site Name	Regional District	City
Central Salvage Ltd	Thompson - Nicola	Kamloops
Knox Mountain Metals (2020) Ltd.	Central Okanagan	Kelowna
T-2 Market	Okanagan - Similkameen	Oliver

ACTIVE SITES AT THE END OF 2021

Alberni - Clayoquot 2 sites	
Alberni Valley Landfill	Port Alberni
West Coast Landfill	Ucluelet

Bulkley - Nechako 8 sites	
Area "D" Transfer Station	Fraser Lake
Burns Lake Transfer Station	Burns Lake
Fort St. James Transfer Station	Fort St. James
Granisle Transfer Station	Granisle
Knockholt Houston Landfill	Houston
Smithers/Telkwa Transfer Station	Telkwa
Southside Transfer Station	Southbank
Vanderhoof Transfer Station	Vanderhoof

Capital Regional District 6 sites	
Hartland Landfill	Victoria
Port Renfrew Recycling Depot	Port Renfrew
Schnitzer Steel - Victoria	Victoria
Trail Appliances - Victoria	Langford
Williams Scrap Iron + Metals Ltd - Munns Road	Victoria
Williams Scrap Iron + Metals Ltd - Terlson Lane	Victoria

Cariboo 14 sites	
150 Mile House Transfer Station	Williams Lake
Baker Creek Transfer Station	Quesnel
Central Cariboo Transfer Station	Williams Lake
Forest Grove Transfer Station	Forest Grove
Frost Creek Transfer Station	Williams Lake
Horsefly Transfer Station	Horsefly
Interlakes Landfill	Sheridan Lake
Lac La Hache Transfer Station	Lac La Hache

Cariboo 14 sites	
Puntzi Lake Landfill	Puntzi
Quesnel Landfill	Quesnel
South Cariboo Landfill	100 Mile House
Watch Lake Landfill	Watch Lake
West Chilcotin Landfill	Puntzi Lake
Wildwood Transfer Station	Wildwood

Central Coast 1 site	
Bella Bella Recycling Facility	Bella Bella

Central Kootenay 15 sites	
Balfour Transfer Station	Balfour
Boswell Transfer Station	Boswell
Burton Transfer Station	Burton
Castlegar/Ootischenia Landfill	Castlegar
Crawford Bay Transfer Station	Crawford Bay
Creston Landfill	Creston
Edgewood Transfer Station	Edgewood
Kaslo Transfer Station	Kaslo
Marblehead Transfer Station	Marblehead
Nakusp Landfill	Nakusp
Nelson/Grohman Narrows Transfer Station	Nelson
Rosebery Transfer Station	Rosebery
Salmo Central Landfill	Salmo
Scrap King Auto Wrecking & Towing Ltd	Salmo
Slocan Transfer Station	Slocan

Central Okanagan 5 sites	
ABC Recycling Ltd. - Kelowna	Kelowna
Glenmore Landfill	Kelowna

ACTIVE SITES AT THE END OF 2021

Central Okanagan 5 sites

Planet Earth Recycling Ltd.	West Kelowna
Trail Appliances - Kelowna	Kelowna
Westside Transfer Station	West Kelowna

Columbia - Shuswap 13 sites

Falkland Transfer Station	Falkland
Glenemma Transfer Station	Salmon Arm
Golden Landfill	Golden
Malakwa Transfer Station	Malakwa
Parson Transfer Station	Skookumchuck
Revelstoke Landfill	Revelstoke
Salmon Arm Landfill	Salmon Arm
Scotch Creek Transfer Station	Scotch Creek
Scrappy's Metal Recycling	Salmon Arm
Seymour Arm Transfer Station	Seymour Arm
Sicamous Landfill	Sicamous
Skimikin Transfer Station	Chase
Trout Lake Transfer Station	Trout Lake

Comox Valley 4 sites

Comox Valley Waste Management Centre	Cumberland
Courtenay Return-It Depot	Courtenay
Hornby Island Recycling Depot	Hornby Island
Powerhouse Recycled Auto and Truck Parts, Ltd	Cumberland

Cowichan Valley 3 sites

Bings Creek Recycling Centre	Duncan
Meade Creek Recycling Centre	Lake Cowichan
Peerless Road Recycling Centre	Ladysmith

East Kootenay 14 sites

Brisco Transfer Station	Brisco
Canal Flats Transfer Station	Canal Flats
Central Subregion Landfill	Fort Steele
Columbia Valley Landfill	Windermere
Cranbrook Transfer Station	Cranbrook
Edgewater Transfer Station	Edgewater
Elkford Transfer Station	Elkford
Fairmont Transfer Station	Fairmont
Fernie Transfer Station	Fernie
Kimberley Transfer Station	Kimberley
Sheep Creek Transfer Station	Sheep Creek
Sparwood Transfer Station	Sparwood
Tie Lake Transfer Station	Tie Lake
Wasa Transfer Station	Wasa

Fraser - Fort George 12 sites

ABC Recycling Ltd. - Prince George	Prince George
Bear Lake Regional Transfer Station	Bear Lake
Cummings Road Regional Transfer Station	Prince George
Foothills Boulevard Regional Landfill	Prince George
Hixon Regional Transfer Station	Hixon
Mackenzie Regional Landfill	Mackenzie
McBride Regional Transfer Station	McBride
Quinn Street Regional Recycling Depot	Prince George
Shelley Regional Transfer Station	Prince George
TX2 Material Solution Inc.	Prince George
Valemount Regional Transfer Station	Valemount
Vanway Regional Transfer Station	Prince George

Fraser Valley 7 sites

Abbotsford Mission Recycling Depot	Abbotsford
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ACTIVE SITES AT THE END OF 2021

Fraser Valley	7 sites
Bailey Sanitary Landfill	Chilliwack
Everclear Metal Recycling	Mission
Mission Landfill	Mission
Mission Recycling Depot	Mission
Pacific Mattress Recycling Inc	Hope
Regional Recycling - Abbotsford	Abbotsford

Kitimat - Stikine	7 sites
ABC Recycling Ltd. - Terrace	Terrace
Hazelton Waste Management Facility	New Hazelton
Kitwanga Transfer Station	Kitwanga
Meziadin Landfill	Meziadin
Rosswood Landfill	Rosswood
Stewart Transfer Station	Stewart
Thornhill Transfer Station	Terrace

Kootenay Boundary	7 sites
Beaverdell Solid Waste Transfer Station	Beaverdell
Christina Lake Solid Waste Transfer Station	Christina Lake
Grand Forks Regional Landfill	Grand Forks
McKelvey Creek Landfill	Trail
Rock Creek Solid Waste Transfer Station	Rock Creek
SECURE Energy Services Inc.	Trail
West Boundary Regional Landfill	Greenwood

Metro Vancouver	25 sites
ABC Recycling Ltd. - Burnaby	Burnaby
ABC Recycling Ltd. - Surrey	Surrey
Aldergrove Return-It Depot	Aldergrove
Allied Salvage & Metals (1985) Ltd.	Richmond

Metro Vancouver	25 sites
Burnaby Eco-Centre	Burnaby
Coquitlam Recycling and Waste Centre	Coquitlam
Fraser Valley Metal Exchange	Maple Ridge
Happy Stan's Recycling Services Ltd.	Port Coquitlam
Langley Recycling and Waste Centre	Langley
North Shore Recycling and Waste Centre	North Vancouver
North Surrey Recycling and Waste Centre	Surrey
Pan Pacific Recycling Inc.	Richmond
PoCo Return-It	Port Coquitlam
Regional Recycling - Richmond	Richmond
Regional Recycling - Vancouver	Vancouver
Regional Recycling-Cloverdale	Surrey
Richmond Recycling Depot	Richmond
Ridge Meadows Recycling	Maple Ridge
Rypac Metal Recycling	Surrey
Schnitzer Steel - Surrey	Surrey
Surrey Central Return-It Centre	Surrey
Trail Appliances - Annacis Island	Delta
Vancouver Landfill	Delta
Vancouver Zero Waste Centre	Vancouver
West Coast Metal Recycling LLP	Langley

Mount Waddington	5 sites
7 Mile Landfill and Recycling Centre	Port McNeill
Community of Quatsino Recycling Depot	Quatsino
Cormorant Island Transfer Station	Alert Bay
Malcolm Island Recycling Depot	Sointula
Woss Transfer Station	Woss

ACTIVE SITES AT THE END OF 2021

Nanaimo 3 sites	
ABC Recycling Ltd. - Nanaimo	Nanaimo
Schnitzer Steel - Nanaimo	Cassidy
Trail Appliances - Nanaimo	Nanaimo
North Coast 6 sites	
Gitxaala Nation	Kitkatla
Islands Solid Waste Landfill	Port Clements
Masset Transfer Station	Masset
North Coast Regional Recycling	Prince Rupert
Sandspit Transfer Station	Sandspit
Skidegate Transfer Station	Prince Rupert
North Okanagan 5 sites	
Armstrong/Spallumcheen Diversion and Disposal Facility	Armstrong
Cherryville & Area "E" Division & Disposal Facility	Cherryville
Greater Vernon Diversion & Disposal Facility	Vernon
Kingfisher Transfer Station	Kingfisher-Enderby
Lumby & Area "D" Diversion & Disposal Facility	Lumby
Okanagan - Similkameen 5 sites	
Campbell Mountain Landfill	Penticton
Keremeos Transfer Station	Keremeos
Okanagan Falls Landfill	Okanagan Falls
Oliver Landfill	Oliver
Summerland Sanitary Landfill	Summerland
Peace River 2 sites	
ABC Recycling Ltd. - Fort St. John	Fort St. John
Tumbler Ridge Transfer Station	Tumbler Ridge

qathet 1 site	
Texada Metal Transfer Station	Gillies Bay
Squamish - Lillooet 3 sites	
Squamish Landfill	Squamish
RMOW Transfer Station	Whistler
Lil'wat Nation	Mount Currie
Strathcona 6 sites	
ABC Recycling Ltd. - Campbell River	Campbell River
Campbell River Waste Management Centre	Campbell River
Cortes Island Transfer Station	Cortes Island
Schnitzer Steel - Campbell River	Campbell River
Tahsis Recycling Depot	Tahsis
Village of Gold River Transfer Station	Gold River
Sunshine Coast 1 site	
Gibsons Recycling Depot	Gibsons
Thompson - Nicola 19 sites	
70 Mile House Transfer Station	70 Mile House
Barnhartvale Landfill	Kamloops
Blue River Transfer Station	Blue River
Cache Creek Refuse Transfer Station	Cache Creek
Clearwater Eco-Depot	Clearwater
Clinton Eco-Depot	Clinton
Heffley Creek Eco-Depot	Heffley Creek
Knutsford Transfer Station	Knutsford
Logan Lake Eco-Depot	Logan Lake
Loon Lake Transfer Station	Clinton
Louis Creek Eco-Depot	Barriere
Lower Nicola Landfill	Merritt

ACTIVE SITES AT THE END OF 2021

Thompson - Nicola	19 sites
Lytton Eco-Depot	Lytton
Mission Flats Landfill	Kamloops
Paul Lake Transfer Station	Kamloops
Savona Transfer Station	Savona
South Thompson Eco-Depot	Chase
Spences Bridges Transfer Station	Spences Bridge
Westwold Transfer Station	Westwold



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2021 ANNUAL REPORT