Amended September 15, 2026

Table of Contents

Purpose 2

1.0 Supply Data Verification 2

1.1 Determining Supply Data 2

1.2 Verification of Supply Data 4

1.3 Application of the Verification Procedure 6

1.4 Reporting and Documentation Requirements 7

1.5 Verification Steps 8

2.0 Management Performance Audit 13

2.1 Purpose 13

2.2 Applicable Assurance Standard 13

2.3 EEE Performance Reporting Criteria 13

2.4 Definitions 15

2.5 Suggested Procedures for the CSAE 3000 Engagement 15

3.0 Recovery Credits Transferred 21

Appendix A – Sampling Methodology 22

Appendix B – Validating EEE 23

Appendix C – Validating Calculated Weight of EEE 24

Appendix D – Validating Transfers 25

Appendix E – Validating Outbound Shipments 27

Appendix F – Validating Actual Use of Material 29

Appendix G – Validating the Mass Balance Calculation 30

Appendix H – Example Reporting Schedule 32

Revision History 33

Purpose

This registry procedure is incorporated by reference into the Electrical and Electronic Equipment (EEE) Regulation, O. Reg. 522/20, under the *Resource Recovery and Circular Economy Act, 2016* S.O. 2016, c. 12, Sched. 1.

The EEE Regulation designates information technology, telecommunications, audio-visual (ITT/AV) and lighting equipment as obligated materials.

This procedure includes the following sections:

Section 1.0 - EEE Supply Data Verification, establishes how producers:

- determine EEE supply data
- verify EEE supply data

Section 2.0 - EEE Management Performance Audit, establishes how:

- producers, or producer responsibility organizations (PROs) on their behalf, conduct third-party audits of the resources recovered from the management of EEE used and collected in Ontario

Section 3.0 - Recovery Credits Transferred

It is the intention of the Registrar/Deputy Registrar to review this procedure on a regular basis.

1.0 Supply Data Verification

This verification procedure applies to all obligated ITT/AV and lighting producers. It should be read in conjunction with the EEE Regulation.

This procedure is intended to provide guidance to producers, and the qualified person who will be verifying their data, and to support consistent and accurate reporting.

1.1 Determining Supply Data

The EEE Regulation requires producers to report the weight of the EEE they supply into Ontario. This information is used to calculate the producer's management requirement.

This reported weight must include all components, parts, or peripherals that come with the product at the time it is sold to the consumer, including batteries. The weight must not include any printed paper or packaging. ITT/AV producers that supply parts and components for their own ITT/AV products may exclude the weight of those parts and components if they are provided to the consumer separately from the main product.

Producers must report the weight of EEE they supply into Ontario separately for each category: ITT/AV and lighting.

To calculate the total weight of EEE supplied into Ontario, producers may need to determine how many units of EEE they supplied.

a) Determining the number of EEE units

Producers may use one of the following methods to determine the number of EEE units supplied into Ontario:

1. Actual number of units
    - Report the actual number of EEE units supplied into Ontario

2. Calculated units
    - Calculate the number of EEE units using the formula outlined in this procedure for determining the Ontario portion of the EEE units supplied into Canada

Using either methodology does not reduce a producer's responsibility to provide complete, accurate, and reliable supply data. RPRA inspectors may review the reported data and related records at any time to verify compliance.

b) Determining EEE weight

Producers may use one of the following methods to report the weight of EEE supplied into the Ontario market:

1. Actual weight
    - Report on the actual weight of the EEE.
    - Note: If the actual weight method has been fully explored and is not feasible, producers may use an alternative method (such as weight conversion factors) to achieve the same outcome.

2. Weight conversion factors
    - Calculate weight using the unit-to-weight conversion factors provided by the Registrar:
        - Registry Procedure – Weight Conversion Factors (ITT/AV)
        - Registry Procedure – Weight Conversion Factors (Lighting)
        - Note: If no conversion factor is available for a product, the producer must report the actual weight.

3. Adjusted weight (packaging removed)
    - Calculate the weight by applying a documented method that removes the weight of the packaging. This involves multiplying the combined product-and-packaging weight by a factor that excludes packaging weight.
    - The producer must keep this methodology on file and provide it to an RPRA inspector upon request.

The options described above do not reduce a producer's responsibility to provide complete, accurate, reliable supply data. RPRA inspectors may review the reported data and related records at any time to verify compliance.

1.2 Verification of Supply Data

The EEE Regulation requires producers of EEE to verify the supply data they submit annually to RPRA. Verification must be completed in accordance with this procedure.

Producers that supply tires, batteries, and EEE materials may submit the verification results in a single report. Regardless, each obligated material(s) must still be verified separately and in accordance with the applicable verification procedure.

For both ITT/AV and lighting, the verification must confirm the accuracy of the supply data and the qualifications of the verifier. As part of the verification, the verifier must:

- assess and document whether the producer's method for determining EEE supply is reasonable; and
- obtain and review supporting evidence, as required.

Applicable Audit Standard

All supply data verification reports must be prepared in accordance with the Canadian Standard CSRS 4400, *Agreed-upon procedures (AUP) Engagements.*

Definitions

For the purposes of this supply data verification procedure:

"Consumer" means the end user of a product. It includes an individual who obtains the product for the individual's own use and a business that obtains the product for the business's own use.

"Large ITT/AV producer" (applicable to 2025 reporting and later) means an ITT/AV producer with a three-year rolling average supply weight in respect of a calendar year that is equal to or more than 275,000 kilograms.

"**Large lighting producer**" **(applicable to 2025 reporting and later**) means a lighting producer with a three-year rolling average supply weight in respect of a calendar year that is equal to or more than 90,000 kilograms.

"Product" means material that is a thing, part of a thing, or combination of things intended for use by a consumer, subject to any alternative meaning or meanings that may be provided for in the regulations.

"Qualified person" means an individual, either an employee of the business or a hired third-party, who has one of the following designations and is not the same person who prepared the supply report.

The “qualified person” will be referred to as the **“Verifier”** for the rest of the document:

- CPA (Chartered Professional Accountant) in Canada
- CPA (Certified Public Accountant) in the US
- ACCA (Association of Chartered Certified Accountants) Qualification
- CIA (Certified Internal Auditor)
- CPB (Certified Professional Bookkeeper) in Canada
- RPA (Registered Professional Accountant) in Canada

To be considered “Qualified,” the present status of the Verifier holding one of the above designations must be active and in good standing with the relevant association who issues the designation.

“Small ITT/AV producer” (applicable to 2025 reporting and later) means an ITT/AV producer with a three-year rolling average supply weight in respect of a calendar year that is less than 275,000 kilograms.

“**Small lighting producer**” **(applicable to 2025 reporting and later**) means a lighting producer with a three-year rolling average supply weight in respect of a calendar year that is less than 90,000 kilograms.

“Supply” means:

a. to offer the product for sale, expose it for sale or possess it for sale,
b. to distribute the product, whether for consideration or not, and
c. to lease the product, offer it for lease, expose it for lease or have it in possession for lease.

“Verifier" has the same meaning as “Qualified person” for the purpose of this procedure.

“Weight of ITT/AV” means the weight of ITT/AV includes all components, parts, or peripherals, including batteries, that are provided with the product at the time of supply to the consumer, but must exclude the weight of any printed paper or packaging supplied with the product.

“Weight of lighting” means the weight of lighting supplied to consumers separately from other producers, excluding the weight of any printed paper or packaging that may be supplied with the lighting.

For the purposes of this supply data verification procedure applicable to reporting prior to 2025 (*the following producer definitions only apply to supply data required to be reported before December 31, 2024):*

“Large ITT/AV producer” (pre-2025 reporting) means an ITT/AV producer with a minimum management requirement from previous calendar year that is equal to or more than 200,000 kilograms.

“**Large lighting producer” (pre-2025 reporting)** means a lighting producer with a three-year rolling average supply weight from previous calendar year that is equal to or more than 90,000 kilograms.

“Small ITT/AV producer” (pre-2025 reporting) means an ITT/AV producer with a minimum management requirement from previous calendar year that is less than 200,000.

“**Small lighting producer**” **(pre-2025 reporting)** means a lighting producer with a three-year rolling average supply weight from previous reporting period that is less than 90,000 kilograms.

1.3 Application of the Verification Procedure

ITT/AV producers

ITT/AV producers must report their supply data from two years before the reporting date to RPRA (for example, 2020 supply data is reported in 2022). Supply data verification is conducted on the supply data reported in a subject year, and the verification report is submitted along with the supply report.

In 2022, all registered ITT/AV producers were required to submit a supply verification report with their supply report.

From 2023 and onwards, large ITT/AV producers are required to submit a verification report prepared in accordance with this procedure.

Lighting producers

Lighting producers must report their supply data from two years before the reporting year (for example, 2021 supply data is reported in 2023). Supply data verification is conducted on the supply data reported in a subject year, and the verification report is submitted along with the supply report.

In 2024, all registered lighting producers were required to submit a supply data verification report with their supply report.

From 2025 onwards, large lighting producers are required to submit a verification report prepared in accordance with this procedure.

Newly registered producers

All producers that register after 2022 (ITT/AV) or 2024 (lighting) are required to submit a verification report for their first full calendar year of EEE supply. Producers that begin supplying EEE into the Ontario market or otherwise become obligated partway through a calendar year are not required to complete verification for that partial year.

Small producers

The following producers may not be required to submit an additional verification report:

- Small ITT/AV producers that have submitted a verification report since 2022
- Small lighting producers that have submitted a verification report since 2024

Every year, a sample of small producers may be selected for inspection. All EEE producers, regardless of their size, remain subject to inspection at any time.

If issues or exceptions are identified, RPRA may conduct a more comprehensive review. It is the responsibility of the EEE producer to confirm they continue to meet the threshold of a small producer each year.

1.4 Reporting and Documentation Requirements

The verification report must:

- Include factual findings on the accuracy and completeness of the reported supply weights for each procedure performed.
- Clearly describe and explain any discrepancies identified, such as:
  - over- or under-reporting of supply weights,
  - reasons for variance,
  - impacts, and
  - the final verified weight
- Include the verifier's name, title, and signature.
- Provide supporting documentation, if applicable, in Excel or Word format.

The requirement to describe the verification process in the verification report can be met by referencing this procedure, as long as the Verifier:

- completes the verification steps outlined below, and
- reports the factual findings from those steps.

Producers may choose one of the following options:

- Option A: submit a report that includes the factual findings and description of any exceptions identified.
- Option B: retain the Verifier to complete additional verification steps, if recommended by the Verifier. In this case, the reports must include:
  - the reasoning for the additional verification steps,
  - a description of those steps, and
  - the related factual findings.

In some situations, the Verifier may not be able to complete one or more of the required verification steps. If this happens, the Verifier may carry out alternative verification steps, where appropriate. In these cases, the verification report must:

- identify the steps that could not be completed,
- explain why those steps could not be completed, and
- describe the alternative or additional steps that were completed instead.

This verification procedure does not limit RPRA's authority to otherwise request or review relevant records or data.

1.5 Verification Steps

In 2025, the Ontario government amended the EEE Regulation. The amendments impact the supply data verification procedure, including the removal of waste reduction incentives from management requirement calculations starting in 2025.

As a result, for supply data reporting which was required before December 31, 2024 (Pre-2025), producers and Verifiers must follow the additional applicable verification steps.

Step 1: Document key background information

The Verifier must document responses to the following questions:

- What supply weight is reported to RPRA for each obligated material?
    - A detailed breakdown of each obligated material with respective weight is required.

- What is the producer's marketing and sales process, including how products are supplied in Ontario (for example, e-commerce or retail sales)?

- How does the producer track products supplied into Ontario separately from products supplied in other provinces?

- How are SKUs (Stock Keeping Unit) set up in the producer's system (ERP, database, or other), and what product specifications are included (for example, product weight, product description, brand name)?

- What are the producer's obligations under the EEE Regulation based on the definition of a producer?

- What brand names does the producer have collection and resource recovery obligations for?

- What is the producer's methodology for determining how the products were supplied into Ontario (based on the definition of "supply")?

- What is the step-by-step process used to prepare the product supply report, including:
    - Systems or applications used to track product supply, and

    - Reports generated to support the data. (Ensure that all details required to understand how the product supply report is prepared are documented.)

- How does the producer determine which products are included in the product supply report and which ones, if any, are excluded, based on the definitions in the Batteries and EEE Regulations?
    - If actual weight methods have not been used, an explanation of how the use of actual weights was fully explored and determined not to be feasible

Step 2: Verify obligated products and reported weight(s)

The Verifier must assess how the producer determines which products are included or excluded from the supply report, based on the EEE Regulation.

Select sample(s) of obligated SKUs in accordance with Appendix A, and for each SKU:

- If **actual weight** is used, confirm it matches the manufacturer's specifications.
- If **calculated weight** is used:
    - compare the calculation to the weight conversion factors (WCFs) in Registry Procedure – Weight Conversion Factors (ITT/AV) and Registry Procedure – Weight Conversion Factors (Lighting)**;**
    - confirm the product was reported in the correct category; and confirm the WCFs were applied correctly.
- If discrepancies are identified, document: the verified weight, the variance and the impact on the total supply weight reported to RPRA.

Step 3: Verify the number of units reported

Validate the accuracy of the product units reported. Provide details of findings.

- If **actual number** of units is used, agree to the producer's sales records to validate the total units reported.
- If **calculated number** of units is used:
    - Agree the Ontario population to the most recent Statistics Canada official census,
    - Agree the population of each province and territory in Canada in which the
      producer sells ITT/AV and/or lighting to the most recent Statistics C anada official census, and
    - Recalculate the number of Ontario units supplied based on the following formula:

(P1/P2) x Canada National Sales

Where:

“P1” is the population of Ontario, as reported by Statistics Canada in the **most recent** official census.

“P2” is the total population of provinces and territories in Canada in which the producer sells ITT/AV and/or lighting, as reported by Statistics Canada in the **most recent** official census.

“Canada National Sales” is the total units of ITT/AV and/or lighting producer sold in Canada in the calendar year.

Step 4: Verify non-obligated products

Select sample(s) of non-obligated SKUs in accordance with Appendix A.

For each sample selected, verify that they do not meet the definition of “ITT/AV” or “lighting,” as applicable, based on the SKU selected.

If any discrepancies are noted, provide details of the findings including the verified weight and its impact on the total supply weight reported to RPRA.

Step 5: Confirm accuracy and completeness of reporting

Sample at least one month of data in accordance with Appendix A (or more, if appropriate) and compare:

- Raw sales data, and
- The obligated product supply report.

The Verifier must:

- Review variances,
- Assess whether they are reasonable, and
- Obtain explanations from management where needed.

In subsequent years, a different month or period must be selected.

Step 6: Review manual adjustments

Select sample(s) in accordance with Appendix A of manual adjustments made to the product supply report and assess if they are reasonable. Provide details of findings.

For example, products supplied into Ontario and subsequently shipped out of Ontario will result in an adjustment to the supply report.

Step 7: Reporting on behalf of other brand holders

Confirm whether any of the supply weight includes weight reported on behalf of other brand holders. If so, what are the weights and brand(s)? Does the producer have an agreement with the brand holder to report on their behalf?

Additional Pre-2025 Steps

Step 8: Verification steps for management reductions

Producers/Verifiers are required to verify in accordance with the applicable verification procedures to determine the appropriateness, accuracy and completeness of the reductions of management requirement reported to RPRA.

Three distinct methods of reducing the management requirement are possible, and the verifier must select and follow the verification step that is applicable to each category of management reduction method and material type(s).
The selected step(s) shall be followed in full to ensure the verification is complete, consistent and aligned with the established verification requirements.

Note: A producer's total management requirement can only be reduced by 50% or less.

Step 9.1: Post-consumer recycled content (both ITT/AV and Lighting)

EEE producers that claim post-consumer recycled content are expected to have a qualified third-party verification performed by an independent product certification body or another third party that is qualified to provide such verification.

The verification is expected to include findings about the accuracy of the total weight of the post-consumer recycled content included. The third party is expected to do the following:

- Document the producer's step-by-step methodology to determine the total weight of post-consumer content claimed.
- Conduct a review of the actual bill of material and receipt for the specified recycled content product. Trace and validate the weight of the recycled content in the EEE to the products supplied.
- Identify what types of materials are included in the post-consumer product (i.e. only glass and plastic contained in EEE, and post-consumer recycled content such as metal and plastic in batteries supplied in or with EEE can count towards a reduction), and
- Assess the accuracy of the post-consumer content weight in the new product for which supply data is being provided.

Step 9.2: Manufacturer's warranty (ITT/AV only)

The Verifier is expected to perform the following:

- Obtain and read the producer's corporate warranty policy.
- Select sample(s) of warranty claims in accordance with Appendix A and agree the warranty period to the producer's warranty policy (eligible warranty periods start one year from the date of purchase).
- Recalculate the producer's total warranty reduction by taking the weight of the material for which the warranty was provided and applying a 5% reduction for

each full calendar year under warranty after one year from the date of purchase.
- Select sample(s) of warranty claims in accordance with Appendix A and ensure customers did not incur any additional charges by tracing to the replacement orders.

Step 9.3: Right to repair (ITT/AV only)

The Verifier is expected to do the following:

- Validate if the producer provides information to the consumer at no charge regarding how to repair the product (e.g. online repair manual or free repair hard copy manual).
- Select sample(s) of repair orders in accordance with Appendix A and document the following for each:
    - Whether the customer was charged for tools or parts;
    - Whether the information, tools, and parts are still available to the customer at the time the producer reports the supply data;
    - Whether the producer only applied a 10% reduction to the product category that offered a repair option. For any product type that does not have a repair order, confirm with management any policy or documentation to support the provision of repair tool/parts/information to the customer for free repair; and
- Recalculate the producer's total right to repair reduction by taking the weight of the product for which a valid repair option was provided and multiplying it by 10%.

Note: Verifier is expected to validate the maximum reduction for ITT/AV:

- Verify the total management reduction claimed by the ITT/AV producer, including post-consumer content, warranty, and right to repair.

Validate that this total is less than 50% of the total supply weight.

2.0 Management Performance Audit

This section should be read in conjunction with Ontario Regulation 522/20: Electrical and Electronic Equipment (EEE), as well as compliance bulletins and compliance guidelines for EEE published by the Resource Productivity and Recovery Authority (RPRA). These documents contain definitions and criteria that are essential for conducting reasonable assurance engagements.

Appropriate contractual relationships between producer responsibility organizations (PROs), collection sites, haulers, processors and refurbishers must exist to allow for the assurance practitioner to obtain and review data and documentation to support the reasonable assurance engagement.

2.1 Purpose

Under the EEE Regulation, EEE producers are required to meet minimum management requirements. Section 32 of the regulation requires that an audit of the performance of each producer's management system be completed by an independent auditor who is licensed or holds a certificate of authorization under the *Public Accounting Act, 2004* and in accordance with the procedures set out in the Registry Procedure – EEE Verification and Audit published by the Authority.
This section is intended to ensure consistency of reporting by producers and PROs and provide sufficient guidance to allow assurance practitioners to be able to provide a consistent level of assurance in a consistent format.

Producers and PROs are exempt from submitting a CSAE 3000 performance audit report for any periods which have previously been audited by RPRA.

2.2 Applicable Assurance Standard

All audit reports must be prepared in accordance with the Canadian Standard on Assurance Engagements 3000 (CSAE 3000), Attestation Engagements Other than Audits or Reviews of Historical Financial Information.

As per CSAE 3000, "a reasonable assurance engagement may be referred to as an audit engagement" therefore the terms 'audit' and 'auditor' will be used throughout the rest of this document.

2.3 EEE Performance Reporting Criteria

Section 32 (2) of the EEE Regulation states that:

> (2) On or before April 30 in any year in which an audit is required under subsection (1), the producer shall prepare and submit a copy of a report on the audit to the Authority, through the Registry, that includes the following with respect to each applicable category of EEE:
>
> 1. The weight of EEE that was refurbished, including the weight of any parts, components, peripherals or batteries removed from EEE that were refurbished.
> 2. The weight of EEE that was reused, including the weight of any parts, components, peripherals or batteries removed from EEE that were reused.

3. The weight of processed materials that resulted from the processing of EEE that were,
    i. provided to a person for the making of new products or packaging, or
    ii. used as aggregate, if the processed material is glass.
4. The weight of processed materials that resulted from the processing of batteries removed from EEE that were,
    i. provided to a person for the making of new products or packaging,
    ii. used to enrich soil, or
    iii. used as aggregate.
5. A list of the types of products and packaging that were made with the processed materials referred to in paragraphs 3 and 4.
6. The weight of EEE and the weight of processed materials referred to in paragraphs 3 and 4 that were,
    i. land disposed,
    ii. incinerated,
    iii. used as a fuel or a fuel supplement,
    iv. stored, stockpiled, used as daily landfill cover or otherwise deposited on land,
    v. used as aggregate, if the processed material is glass, with respect to any aggregate that was used beyond the 15 per cent maximum for ITT/AV or the 50 per cent maximum for lighting, as permitted under subsection 17 (2), or
    vi. used as aggregate, with respect to any aggregate that was used beyond the 15 per cent maximum for batteries, as permitted under subsection 17 (3).
7. A statement confirming whether the producer satisfied their management requirement.

Section 3 of the EEE Regulation states that:

> This Regulation applies to the following categories of EEE and a reference to a category of EEE is a reference to one of the following categories:
>
> 1. Information technology, telecommunications and audio-visual equipment (ITT/AV).
> 2. Lighting.

Section 17(2) of the EEE Regulation states that:

> (2) With respect to satisfying the management requirement under section 14, the weight of processed glass used as aggregate, referred to in sub-sub-subparagraph 1 i B 2 of subsection (1), may only account for up to,
>
> (a) 15 per cent of the management requirement, for ITT/AV; and
>
> (b) 50 per cent of the management requirement, for lighting.

Additionally, references to “calculated weight of EEE” in the regulation and this audit procedure can mean either the actual weight of EEE or the corresponding weight of EEE determined in accordance with the Registry Procedure – Weight Conversion Factors (ITT/AV) and Registry Procedure – Weight Conversion Factors (Lighting).

2.4 Definitions

The following is a list of words used in this document that have not been defined in the EEE Regulation or RPRA compliance bulletins:

“Collected” means when EEE has been picked up by a registered EEE hauler from a collection site.

“End market” means any company or individual where reused EEE, refurbished EEE or recovered resources can be sent that would not require any additional processing to be used for its intended use.

“Recovered resource” means material derived from EEE that is used or destined to be used by a person for the making of new products or packaging, or reused by a person.

"Recovery rate” means the ratio of the weight of recovered resources, derived from EEE, recovered by an EEE processor, to the weight of EEE received by that EEE processor.

“Recycled product manufacturers (RPMs)” manufacture products and packaging from processed EEE material.

“Resource recovery” means reuse, refurbishing or processing of EEE.

2.5 Suggested Procedures for the CSAE 3000 Engagement

The following outlines suggested procedures for auditors in the performance of the CSAE 3000 engagement. Auditors may find that some or all of these procedures are not applicable to their particular client and this is not an exhaustive list of all possible audit procedures. The procedures below support the required validation of performance set out in section 32(2) of the EEE Regulation.
Notes:

- Procedures #3, #4 and #6 could be completed simultaneously, as the processes are similar.
- Any reference below to an activity being performed by a producer or a PRO includes activities being overseen, coordinated or contracted by the producer or PRO.
- For a producer directly engaging an auditor, for the remainder of the section “PRO” can be read as “Producer”.
- ITT/AV and lighting can be reported in a single report however, sample selection and testing should be conducted independently.
- See Appendix H for a suggested format for a PRO to report their performance results.

Where an audit requires qualification, adverse finding, or disclaimer, RPRA may take compliance action. Compliance action may include determining that reported management weights are ineligible to be recognized for satisfaction of management requirement.

1. **The weight of EEE that was refurbished, including the weight of any parts, components, peripherals or batteries removed from EEE that were refurbished.**
   a) Obtain a listing of all transactions for the PRO, by refurbisher, that make up the calculated weight of EEE that was refurbished. All transactions should indicate whether they are for ITT/AV or lighting.
   b) Recalculate the calculated weight of refurbished EEE and separately calculated weights of ITT/AV and lighting.
   c) Compare the recalculated weight based on the listing received to the reported calculated weight of EEE, for ITT/AV and lighting that were refurbished in the PRO's annual report.

   For each refurbisher:

   d) Use analytical procedures to assess the reasonableness of transactions.
   e) Select a separate sample of inbound shipments for either ITT/AV or lighting depending on the type of product refurbished by the refurbisher (see Appendix A for suggested sampling methodology).
   f) For each sample, check the validity of the original EEE (see Appendix B for a definition of validity summarized from the Regulation).
   g) For each sample, agree the calculated weight of EEE (see Appendix C for guidance on the use of weight conversion factors).
   h) Select a separate sample of outbound shipments for either ITT/AV or lighting depending on the type of product refurbished by the refurbisher (see Appendix A for suggested sampling methodology).
   i) For each sample, confirm the validity, accuracy and completeness of the recording of the sale/transfer/charge to the end market (see Appendix D and E for guidance on assessing validity).
   j) For each sample, confirm the validity of the end market, the reusing party, and that they are going to reuse the refurbished EEE (see Appendix F for guidance on assessing validity).
   k) For each sample, agree the number and calculated weight of EEE to support.

2. **The weight of EEE that was reused, including the weight of any parts, components, peripherals or batteries removed from EEE that were reused.**

   a) Obtain a listing of all transactions for the PRO, by EEE hauler, refurbisher and processor who reported the transaction, that make up the calculated weight of EEE that were reused. All transactions should indicate whether they are for ITT/AV or lighting.
   b) Recalculate the calculated weight of reused EEE and separately calculated weights of ITT/AV and lighting.
   c) Compare the recalculated weight based on the listing received to the reported calculated weight of EEE, for ITT/AV and lighting, that were reused in the PRO's annual report.

d) Use analytical procedures to assess the reasonableness of transactions.
e) Select a separate sample of inbound shipments for either ITT/AV or lighting depending on the type of product sold for reuse (see Appendix A for suggested sampling methodology).
f) For each sample, check the validity of the original EEE (see Appendix B for a definition of validity summarized from the Regulation).
g) For each sample, agree the calculated weight of EEE (see Appendix C for guidance on the use of weight conversion factors).
h) Select a separate sample of outbound shipments for either ITT/AV or lighting depending on the type of product sold for reuse (see Appendix A for suggested sampling methodology).
i) Confirm the validity, accuracy and completeness of the recording of the sale/transfer/charge to the end market (see Appendix D and E for guidance on assessing validity).
j) For each sample, confirm the validity of the end market, the reusing party, and that they are going to reuse the EEE (see Appendix F for guidance on assessing validity).
k) For each sample, agree the calculated weight of EEE to support.

3. The weight of processed materials that resulted from the processing of EEE that were:
   i. provided to a person for the making of new products or packaging, or
   ii. used as aggregate, if the processed material is glass

a) Obtain a listing of all transactions for the PRO that make up the calculated weight of EEE that were collected and delivered to a processor. All transactions should indicate whether they are for ITT/AV or lighting.
b) Obtain a listing of all transactions for the PRO that make up the calculated weight of recovered resources from EEE that were processed, by a processor, for each use type. All transactions should indicate whether they are for ITT/AV or lighting.
c) Recalculate the calculated weight of EEE that were collected and delivered to a processor and separately calculated weights of ITT/AV and lighting.
d) Recalculate total weight of recovered resources.
e) Compare the recalculated weight based on the listing received to the reported weight of recovered resources for ITT/AV and lighting, in the PRO's annual report.

For each EEE processor:

f) Use analytical procedures to assess the reasonableness of transactions.
g) Select a separate sample of inbound shipments for either ITT/AV or lighting depending on the products processed by the EEE processor (see Appendix A for suggested sampling methodology).
h) For each sample, check the accuracy, completeness and validity of the original EEE recorded (see Appendix B for a definition of validity summarized from the Regulation).
i) For each sample, agree the calculated weight of EEE (see Appendix C for guidance on the use of weight conversion factors).

j) Select a sample of outbound shipments of recovered resources derived from either ITT/AV or lighting, depending on the products processed by the EEE processor (see Appendix A for suggested sampling methodology).
k) For each sample, confirm the validity of the end market (see Appendix D and E for guidance on assessing validity).
l) For each sample, confirm the validity of the end market, and that the material is going to be used in the manner intended (see Appendix F for guidance on assessing validity).
m) For each sample, agree the weight of the outbound recovered resources to support (e.g., weight scale ticket).
n) Obtain the processing facility's mass balance(s) for the audit period for either ITT/AV or lighting depending on the products processed by the EEE processor (see Appendix G for guidance on assessing validity).
o) For the processing facility's mass balance, identify and recalculate the recovery rate per kg inbound ITT/AV and lighting.
p) Confirm that the total weight of processed material allocated to the PRO equals the total weight of inbound ITT/AV and lighting allocated to the PRO multiplied by the processor's recovery rate, as confirmed by the mass balance recalculation.

4. The weight of processed materials that resulted from the processing of batteries removed from EEE that were:
i. provided to a person for the making of new products or packaging,
ii. used to enrich soil, or
iii. used as aggregate

a) Obtain a listing of all transactions for the PRO that make up the calculated weight of recovered resources from batteries removed from EEE that were processed, by processor, for each use type. All transactions should indicate whether they are for ITT/AV or lighting.
b) Recalculate total weight of recovered resources
c) Compare the recalculated weight based on the listing received to the reported weight of recovered resources for ITT/AV and lighting, in the PRO's annual report.

For each EEE processor:

d) Use analytical procedures to assess the reasonableness of transactions.
e) Select a separate sample of inbound shipments for either ITT/AV or lighting depending on the products processed by the EEE processor (see Appendix A for suggested sampling methodology).
f) For each sample, confirm the accuracy, completeness and validity of the original EEE recorded (see Appendix B for a definition of validity summarized from the Regulation).
g) For each sample, confirm the calculated weight of batteries removed from EEE (see Appendix C for guidance on the use of weight conversion factors).
h) Select a separate sample of outbound shipments of recovered resources for either ITT/AV or lighting, depending on the products processed by the EEE processor, across the three use types.

i) For each sample, confirm the validity of the sale/transfer/charge to the end market (see Appendix D and E for guidance on assessing validity).
j) For each sample, confirm the validity of the end market, and that the material is going to be used in the manner intended (see Appendix F for guidance on assessing validity).
k) For each sample, agree the weight of the outbound recovered resources to support (e.g., weight scale ticket).
l) Obtain the processing facility's mass balance(s) for the audit period for batteries removed from EEE (see Appendix G for guidance on assessing validity).
m) For the processing facility's mass balance, identify and recalculate the recovery rate per kg inbound batteries removed from ITT/AV and lighting.
n) Confirm that the total weight of processed material allocated to the PRO equals the total weight of inbound ITT/AV and lighting allocated to the PRO multiplied by the processor's recovery rate, as confirmed by the mass balance recalculation.

5. A list of types of products and packaging that were made with the processed materials referred to in procedure 3 and 4.

a) Obtain a listing of all transactions for the PRO that make up the calculated weight of recovered resources derived from ITT/AV, lighting, and batteries removed from ITT/AV and lighting that were processed, which includes the name of the RPMs or that it was sold directly to an end market. All transactions should indicate whether they are for ITT/AV or lighting.
b) Filter the transaction list into a list of RPMs or, if the material was not sent to an RPM, the product that was sent to an end market.
c) For each RPM, obtain a supporting document signed by the RPM that states the products and packaging types manufactured by those RPMs.
d) Confirm that the list of products and packaging across all RPMs and the products that were sent to end markets matches the products and packaging reported by the PRO.
e) Confirm the validity of the products and packaging made by the RPM. (Appendix E and F)
f) Obtain a listing of all transactions for the PRO that make up the calculated weight of recovered resources derived from batteries that were processed, by material type.
g) Recalculate the total weight of recovered resources.
h) Compare the recalculated weight based on the listing received to the reported weight of recovered resources in the PRO's annual report.
i) Leveraging testing completed for procedure 3, select a sample of outbound shipments of recovered resources (see Appendix A for suggested sampling methodology)
j) Leveraging testing completed for procedure 3, for each sample, confirm the material type.

6. The weight of EEE and the weight of processed materials referred to in procedures 3 and 4 that were:
   i. land disposed,
   ii. incinerated,

iii. used as a fuel or a fuel supplement,
iv. stored, stockpiled, used as daily landfill cover or otherwise deposited on land, or
v. used as aggregate, if the processed material is glass, with respect to any aggregate that was used beyond the 15 per cent maximum for ITT/AV or the 50 per cent maximum for lighting, as permitted under subsection 17 (2), or
vi. used as aggregate, with respect to any aggregate that was used beyond the 15 per cent maximum for batteries, as permitted under subsection 17 (3).

a) Obtain a listing of all transactions for the PRO, which make up the total weight of processed materials that were land disposed, incinerated, used as a fuel or a fuel supplement, stored, stockpiled, used as daily landfill cover or otherwise deposited on land, or used as aggregate beyond the 15 per cent maximum permitted for ITT/AV, the 50 per cent maximum permitted for lighting, or the 15 per cent maximum for batteries removed from EEE. All transactions should indicate whether they are for ITT/AV or lighting.
b) Recalculate total weight of non-recovered resource material and separately calculated weights of non-recovered resource ITT/AV and lighting.
c) Compare the recalculated weight based on the listing received to the reported calculated weight of non-recovered resource ITT/AV and lighting and the weight of processed materials that were land disposed, incinerated, used as a fuel or a fuel supplement, stored, stockpiled, used as daily landfill cover or otherwise deposited on land, or used as aggregate beyond the 15 per cent maximum permitted for ITT/AV, the 50 per cent maximum permitted for lighting, or the 15 per cent maximum for batteries removed from ITT/AV and lighting in the PRO's annual report.

For each EEE processor:

d) Use analytical procedures to assess the reasonableness of transactions.
e) Leverage testing completed in procedure 3, sections g, h, i and procedure 4, sections e, f, g.
f) Select a separate sample of outbound shipments for either ITT/AV or lighting, depending on the products processed by the EEE processor, across the non-recovered methods (see Appendix A for suggested sampling methodology).
g) For each sample, confirm the accuracy, completeness of the recording and the validity of the sale/transfer/charge to a non-recovered resource material destination (see Appendix D and E for guidance on assessing validity).
h) For each sample, agree the weight of the outbound material to support (e.g., weight scale ticket).
i) Obtain the processing facility's mass balance(s) for the audit period for both ITT/AV and lighting (see Appendix G for guidance on assessing validity).
j) For the processing facility's mass balance, identify and recalculate the percentage of non-recovered resource material per kg inbound ITT/AV and lighting.
k) Confirm that the total weight of non-recovered resource material allocated to the PRO equals the total weight of inbound ITT/AV and lighting/material

allocated to the PRO multiplied by the inverse of the processor's recovery rate as confirmed by the mass balance recalculation.

l) By dividing the total weight of reported ITT/AV derived aggregate by the total weight of processed material, confirm that ITT/AV derived aggregate is not more than 15 per cent of the reported processed material and any over 15 per cent is reported as non-processed.
m) By dividing the total weight of reported lighting derived aggregate by the total management requirement, confirm that lighting derived aggregate is not more than 50 per cent of the management requirement and any over 50 per cent is reported as non-processed.
n) By dividing the total weight of reported batteries derived aggregate by the total management requirement, confirm that batteries derived aggregate is not more than 15 per cent of the management requirement and any over 15 per cent is reported as non-processed.

7. A statement confirming whether the producer satisfied their management requirement.

a) Using the separately recalculated weight of ITT/AV and lighting from procedures 1, 2, 3, and 4 (if they are not the same as the reported figures), confirm that the total at least equals the PRO's total weight of management requirements for ITT/AV and lighting.

If the PRO has not satisfied their management requirement:

b) Obtain the PRO's allocation methodology and allocated volumes for each producer they represent to determine how the weight of refurbished ITT/AV and lighting, reused ITT/AV and lighting, and recovered resources have been allocated to the producer.
c) Review the weight of refurbished ITT/AV and lighting, reused ITT/AV and lighting, and recovered resources broken down by producer to ensure that no refurbished ITT/AV and lighting, reused ITT/AV and lighting, or recovered resources were allocated to more than one producer.
d) Confirm which producers, if any, met their management requirement and which did not.

3.0 Recovery Credits Transferred

The regulation requires that recovered weight be audited in accordance with this procedure every three years.

In 2025, RPRA released a new compliance guideline (Collection System and Minimum Management Requirement Guideline) to support producers and PROs in understanding how to meet minimum management requirements, including through the buying and selling "recovered weight" and "performance credits".

If a producer or PRO intends to sell performance credits to another producer or PRO, they must audit the recovered weight in accordance with this procedure prior to sale.

This means that provided the performance credits have been audited in accordance with the applicable procedure prior to sale, they can count toward a producer's minimum management requirement.

A producer or PRO selling performance credits must provide the purchaser with a letter from their third-party auditor who conducted the audit stating that all the recovered resources meet the standards set out in the applicable procedure.

Additional information is available in the Collection System and Minimum Management Requirement Guideline.

Appendix A – Sampling Methodology

Attribute sampling is the most appropriate audit methodology to efficiently validate compliance. It tests a sample of a population to validate whether the attribute is consistent in a population (e.g., the reported volumes of processed EEE are accurate, complete, and exist).

Sample sizes obtained through this sampling methodology are based on four variables: population size, confidence level, expected deviation rate, and tolerable deviation rate.

Suggested variables are defined below:

Confidence Level = 95%
Expected Deviation Rate = 0%
Tolerable Deviation Rate = 5%

Based on the below populations, this leads to the stated sample sizes:

Population	Sample size required	Deviations
500+	60	0
250	50	0
100	40	0
50	30	0
10	10	0

Appendix B – Validating EEE

The below are specific criteria that EEE must meet in order to be considered valid for collection and performance reporting under the audit procedure:

a) It meets the EEE Regulation definition of EEE.

   i. is designed for use with an electric current and a voltage rating not exceeding 1,000 volts for alternating current and 1,500 volts for direct current,

   ii. weighs no more than 250 kilograms, and

   iii. is not intended to be used permanently as part of a building or a structure at a pre-defined and dedicated location.

b) It was received at an EEE collection site in compliance with the EEE Regulation and transported to a registered processor or registered refurbisher by a registered EEE hauler or transferred for reuse. A list of RPRA registered HSP haulers and processors is available on the RPRA website.

c) It is not one of the following products, regardless of whether it would fall into one or more categories of EEE:

   i. Cash registers, self-checkout machines, automated banking machines (ABMs) and automated teller machines (ATMs).
   ii. Streetlights and signal or lighting systems designed to control or manage the movement of vehicles or pedestrians.
   iii. Textiles, clothing, furniture or any other upholstered and stuffed articles containing any EEE.
   iv. Motor vehicles.
   v. Any product that is, or that is designed for use with, any marine, military, aeronautic or space equipment.
   vi. Any EEE that falls under the definition of “device” in section 2 of the *Food and Drugs Act* (Canada).
   vii. Power tools.
   viii. Children’s toys.
   ix. Equipment of which the primary purpose is monitoring, measuring or controlling information or data, other than equipment that is included in the definition of ITT/AV.

Appendix C – Validating Calculated Weight of EEE

References to “calculated weight of EEE” in the regulation and this audit procedure can mean either the actual weight of EEE and/or the corresponding weight of EEE determined in accordance with the Registry Procedure – Weight Conversion Factors (ITT/AV) and Registry Procedure – Weight Conversion Factors (Lighting).

Actual Weight

Whenever actual weight is reported:

- Ensure that scale tickets are automatically printed from the scale reading and that scale tickets include time, date, weight, are legible and not manually altered.
- Ensure that the service providers have an annual scale calibration report provided by an independent, qualified inspector.

Weight Based on Conversion Factors

Whenever weight calculated based on conversion factors is reported

- Ensure the correct conversion factor for the types of used EEE have been applied.
- Ensure the conversion factor calculation is accurate.

Appendix D – Validating Transfers

The following is a list of transfers of EEE or material that may occur during the process of collecting and processing EEE. For each transfer, the listed information would be expected to be recorded as part of the supporting documentation for that transaction.

Collection Site to Hauler

- Electronic or hard copy record of transfer of material from collection site to hauler, which includes at least:
    - Name and location of collection site.
    - Name of EEE hauler.
    - Unique document ID number.
    - Signed by representatives of the collection site and hauler.
    - Estimated number of EEE or estimated weight of EEE.

Hauler to/from Aggregation Site

- Electronic or hard copy record of transfer of EEE from hauler to aggregation site, which includes at least:
    - Name and location of aggregation site.
    - Name of EEE hauler.
    - Unique document ID number.
    - Signed by representatives of the hauler and aggregation site.
    - Estimated number of EEE or estimated weight of EEE.
    - Actual weight of EEE.
    - Weigh scale ticket or photograph of weigh scale ticket, including unique ID number.

Hauler to Processor

- Electronic or hard copy record of transfer of EEE from hauler to processor, which includes at least:
    - Name and location of processor.
    - Name of EEE hauler.
    - Unique document ID number.
    - Signed by representatives of hauler and processor.
    - Estimated number of EEE or estimated weight of EEE.
    - Actual weight of EEE.
    - Weigh scale ticket or photograph of weigh scale ticket, including unique ID number.

Processor to End Market

- Electronic or hard copy record of transfer of material from processor to hauler, which includes at least:
    - Name and location of processor.
    - Name of hauler.
    - Name and location of end market.
    - Unique document ID number.
    - Signed by representatives of processor and hauler.
    - Number of items.
    - Type of product.
    - Actual weight of outbound material.

    - Weigh scale ticket or photograph of weigh scale ticket, including unique ID number.

- Electronic or hard copy record of transfer of material from hauler to end market, which includes at least:
    - Name and location of processor.
    - Name of hauler.
    - Name and location of end market.
    - Unique document ID number.
    - Signed by representatives of hauler and end market.
    - Type of material.
    - Actual weight of inbound material (may not be available depending on end market's facilities).
    - Weigh scale ticket or photograph of weigh scale ticket, including unique ID number (may not be available depending on end market's facilities).

Refurbisher to End Market

- Electronic or hard copy record of transfer of EEE from refurbisher to hauler, which includes at least:
    - Name and location of refurbisher.
    - Name of hauler.
    - Name and location of end market.
    - Unique document ID number.
    - Signed by representatives of refurbisher and hauler.
    - Number of refurbished EEE.
    - Actual weight of outbound material (may not be available depending on refurbishers' facilities).
    - Weigh scale ticket or photograph of weigh scale ticket, including unique ID number (may not be available depending on refurbishers' facilities).

- Electronic or hard copy record of transfer of material from hauler to end market which includes, at least:
    - Name and location of refurbisher.
    - Name of hauler.
    - Name and location of end market.
    - Unique document ID number.
    - Signed by representatives of hauler and end market.

Appendix E – Validating Outbound Shipments

Material / Use	Examples of Suitable End Markets	Examples of Suitable Evidence
Processed		
Batteries	Battery Manufacturers	Sales Invoice Shipping Invoice / Bill of Lading Evidence of payment received in GL Evidence of payment received in bank (statement)
Metals	Metal Manufacturers	
Fertilizer	Farms	
Aggregate for Road Construction	Construction Companies Highway Maintenance Municipalities	
Precious Metals	EEE Manufacturer	
Glass	Glass Manufacturer	
Refurbished		
Refurbished EEE	Direct Consumers	Sales Invoice for Refurbishing Services Shipping Invoice / Bill of Lading Evidence of payment received in GL Evidence of payment received in bank (statement)
Non-processed		
Land Disposed	Waste Disposal Companies	Tipping Fee Shipping Invoice / Bill of Lading Evidence of payment made in GL Evidence of payment received in bank (statement)
Incinerated	Waste Disposal Companies	Purchase Invoice Shipping Invoice / Bill of Lading Evidence of payment made in GL Evidence of payment received in bank (statement)
Used as Fuel	Alternative Fuel Companies	Receipt Shipping Invoice / Bill of Lading Evidence of payment received in bank (statement)
Stored, stockpiled, used as daily landfill	Any remaining inventory after March 31st of the year following the audit period	Mass Balance Physical Observation

Material / Use	Examples of Suitable End Markets	Examples of Suitable Evidence
cover or otherwise deposited on land		
Reused		
Used EEE	Direct Customers	Sales Invoice Shipping Invoice / Bill of Lading Evidence of payment received in GL Evidence of payment received in bank (statement)

Appendix F – Validating Actual Use of Material

Assessing the validity of end markets is a critical component of the audit procedure. The procedure is designed to give reasonable assurance that transfers of materials to end markets are for uses appropriate under the EEE Regulation. The following are examples of the types of procedures that must be applied by auditors to gain assurance of valid end market sales.

- Does the end market exist and is it active?
    - What actions has the PRO or processor taken to verify? Can they be relied upon?
    - Contact the company.
    - Check company website.
    - Check company directories.

- Does the type of end market that received the recovered resources seem like the type of company that would use the material in the manner intended?
    - What actions has the PRO or processor taken to verify? Can they be relied upon?
    - Contact the company.
    - Check company website.
    - Conduct a site visit.
    - A signed attestation from the company's auditor that supports their stated use.
    - Evidence that can be obtained from other regulatory bodies.
    - Does the cost of the material to the end market logically suggest that it would be used for the manner intended?
    - Does the cost of transportation of the material, combined with the cost of material or separately, logically suggest that it would be used for the manner intended?

Appendix G – Validating the Mass Balance Calculation

A mass balance calculation can be used by processors to calculate the average flow of material where it would be unviable to track specific units of input. For example, for EEE processors it would be almost impossible to track an inbound shipment of EEE and accurately state that 40% was processed into plastic, 20% was processed into scrap metal, 1% was processed into precious, 30% was processed into plastic and 9% was processed into waste because the inbound material would be mixed with many other inbound shipments.

The mass balance calculation uses the premise that a mass that enters the system must, by conservation of mass, either leave the system or accumulate within the system. In this scenario, this means for whatever volume of EEE that is received by a processor, there would be evidence of it either leaving the processor or held as inventory at the processor.

The simplified mass balance calculation:

Opening EEE Inventory Balance	+	Opening Material Balance (Processed and Non-Processed)	+	Inbound EEE	=	Outbound Material (Processed and Non-Processed)	+	Closing Material Balance (Processed and Non-Processed)	+	Closing EEE Inventory Balance

For the purposes of this mass balance, outbound material volume should be broken down into two categories:

1. Material sent to an end market to be used in the making of products and packaging such as:

    - Precious metal
    - Metals
    - Plastic
    - Rare earth metals
    - Glass
    - Batteries
    - Mercury
    - Printed Circuit boards
    - Bulbs
    - Other

2. Material sent to an end market to be disposed of or stored in a manner that is not considered recovery such as:

    - Land disposed.
    - Incinerated.
    - Used as a fuel or a fuel supplement.
    - Stored, stockpiled or otherwise deposited on land.

- Used as aggregate, if the processed material is glass, with respect to any aggregate that was used beyond the 15 per cent maximum for ITT/AV or the 50 per cent maximum for lighting, as permitted under subsection 17 (2), or
- Used as aggregate, with respect to any aggregate that was used beyond the 15 per cent maximum for batteries, as permitted under subsection 17 (3).

Each variable in the mass balance calculation can be verified during audit by testing an appropriate sample of inbound and outbound shipments, as detailed in this document.

Once the mass balance has been verified, proportions for outbound material can be reasonably applied to all inbound shipments. This means that, for every kg of material collected by one producer and processed at the specified processor, it would be possible to calculate the percentage of that material volume that was recovered and the percentage that was not.

Example:

Processor A receives inbound shipment ID no. 123XYZ of 10,000 kg. The PRO has allocated the volume to the producers it represents in the following way: Producer 1–5,000 kg, Producer 2 —2,000 kg, and Producer 3—3,000 kg.

Processor A completes a mass balance that shows that 90% of inbound material was sent to an end market to be used in the making of products and packaging and 10% of inbound material was disposed of or used as fuel.

Therefore, for shipment ID no. 123XYZ, the following recovered material can be reported by the producers: Producer 1—4,500 kg, Producer 2—1,800 kg, and Producer 3—2,700 kg. The following non-recovered material can be reported by the producers: Producer 1—500 kg, Producer 2—200 kg, and Producer 3—300 kg.

If a producer is only reporting material processed at one processor, then the mass balance percentage calculation would be able to be applied to all collected material for that producer.

Collection Year vs Resource Recovery Performance Year

EEE collected in the collection year (January 1 to December 31) can be processed up until March 31 of the following year and count towards the producer's resource recovery target. Any EEE collected in the collection year that have not been processed and / or ownership of processed material has not been transferred to an end market by March 31 of the following year must be reported as "stockpiled" and cannot count towards the management requirement.

Appendix H – Example Reporting Schedule

	ITT/AV		Lighting	
Gross Performance	**EEE Weight (KG)**	**Material Weight (KG)**	**EEE Weight (KG)**	**Material Weight (KG)**
EEE that were refurbished				
EEE that were reused				
Recovered resources from EEE				
Recovered resources from batteries removed from EEE				
Non-recovered resources from EEE and processed material				
Used EEE collected in Ontario				

[Insert PRO name] has satisfied their management requirement	Yes/No

Recovered Resources Derived from Processed EEE	**Material Weight (KG)**
e.g., Precious metals	
e.g., Metals	
e.g., Plastic	
e.g., Rare earth metals	
e.g., Glass	
e.g., Batteries	
e.g., Mercury	
e.g., Printed circuit boards	
e.g., Bulbs	
e.g., Other	
Total	

Revision History

Date	Revisions
Issued July 15, 2020	N/A
Reviewed March 2023	Updated to include Batteries and ITT/AV Supply Data Verification Procedures
Reviewed March 2024	Updated to include Lighting Supply Data Verification Procedure
Reviewed August 2025	Updated to include cut-off thresholds for small and large lighting producers
Reviewed May 2026	Updated to: • align with 2025 regulatory amendments with revised verification procedures • revise cut-off thresholds for both small and large EEE producers • implement the calendar year instead of the previous calendar year for both ITT/AV and lighting • remove the Batteries Supply Data Verification Procedure (now captured in its own procedure)
Reviewed September 2026	Replaced Section 2 with the EEE Management Performance Audit and supporting appendices.