



RPRA

Resource Productivity
& Recovery Authority

Business Plan 2027



OUR VISION AND MISSION



Vision Mission

A waste-free and prosperous Ontario.

RPRA supports waste reduction and resource recovery by enforcing compliance with Ontario’s producer responsibility laws, providing registry services to our regulated community, and reporting publicly on Ontario’s progress towards a circular economy.

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Key acronyms

AG	Auditor General	OES	Ontario Electronic Stewardship
AP	Administrative Penalty	OTS	Ontario Tire Stewardship
EEE	Electrical and Electronic Equipment	PRO	Producer responsibility organization
EPA	<i>Environmental Protection Act</i>	RPRA	Resource Productivity and Recovery Authority
EPR	Extended producer responsibility	RRCEA	<i>Resource Recovery and Circular Economy Act, 2016</i>
HWIN	Hazardous Waste Information Network	SO	Stewardship Ontario
HWP	Hazardous Waste Program	WDTA	<i>Waste Diversion Transition Act, 2016</i>
IFO	Industry funding organization	WFOA	<i>Waste Free Ontario Act, 2016</i>
ITT/AV	Information technology, telecommunications, and audio-visual equipment		

Delivering value through targeted investments

The 2027 Business Plan is the Resource Productivity and Recovery Authority (RPRA)’s 11th plan since it was established on November 30, 2016. The plan sets out the resources needed in 2027 to fulfill RPRA’s three-part mandate outlined in its Strategic Plan for 2025-2030: enforcing Ontario’s producer responsibility regulatory framework for designated materials, delivering excellent digital reporting services for registrants and government, and providing accurate and trusted data to registrants and the public. The plan also sets out RPRA’s approach to risk management, human resources, financial planning, performance measurement and operational priorities for the 2027-2029 planning period and includes forecasts for 2028-2029.

RPRA’s incremental investments build on the regulatory foundation established over the past decade and strengthen its capacity to deliver environmental and economic benefits to Ontario communities and businesses. They also support RPRA’s commitment to provide value to the regulated community, protect the environment and support a competitive waste management market. The investments support new initiatives and ongoing improvements that will further RPRA’s Strategic Plan by delivering value to registrants, reducing burden, containing costs and advancing Ontario’s circular economy objectives. Key examples include:

- Implementing the enhanced audit and verification framework developed in 2026, starting with the Blue Box Program, to enhance risk-informed

enforcement through the expansion of audit and verification tools and processes.

- Identifying and publishing more compliance and registry data, including tonnage brought in by free riders, to increase public access to and understanding of registry and compliance data to advance RPRA’s commitment to transparency and data-informed decision-making.
- Continuing to update registry procedures following the prioritization roadmap developed in 2026 to help registrants better understand and fulfill their reporting requirements and minimize burden on the regulated community.
- Implementing continuous improvement recommendations from the Auditor General’s (AG) performance audit report.

Since its inception, RPRA has developed a robust set of internal controls and practices to ensure all investments are consistent with RPRA’s commitment to accountability, cost management and demonstrating value for money, including:

- A robust procurement policy to ensure all its services and products are acquired through competitive processes.
- Benchmarking salaries at the mid-range of the market to control this key organizational cost driver.
- Business case requirements for significant expenditures to ensure key investments are supported by compelling and evidence-based rationales.
- Effective board governance and ministry oversight of RPRA’s finances and operations.
- Consistently underspending its budget and applying unspent funds to program surpluses that are then applied as future fee reductions.

These practices and controls will continue to support prudent spending. RPRA will also continue to expand its performance and activity indicators to strengthen accountability, transparency and value

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for fee payers, government and the public.

RPRA's strategic and sustained investments in 2027 total \$30.8M, an increase of \$1.1M or 3.6% from 2026. The increase reflects the annualized cost of the Blue Box audit and verification positions approved in the 2026 Business Plan, investments to strengthen registrant services, improve efficiency and implement AG recommendations, and funding for inflationary pressures.

The 2027 budget increase is 2.8% lower than forecasted in last year's business plan, reflecting ongoing efficiencies and savings from lease costs, competitive procurement, and lower amortization expenses. The 2027-2029 Business Plan was developed considering the economic climate

“RPRA's incremental investments support RPRA's commitment to provide value to the regulated community, protect the environment and support a competitive waste management market.”

and responds to stakeholder feedback about cost containment, continuing to find efficiencies, and phasing in budget increases where possible to reduce overall revenue requirements and program fees.



3 | INTRODUCTION

Accountability, transparency and value-for-money

Each year, the Resource Productivity and Recovery Authority (RPRA) is required under its legislative framework to publish a three-year business plan setting out the key activities and estimated resources required to deliver its mandate. This is RPRA's 11th business plan since it was established on November 30, 2016.

RPRA's business plan supports its commitment to transparency and accountability to the businesses it regulates, as well as municipalities, First Nations, the public, and the Minister of the Environment, Conservation and Parks, who oversees RPRA's activities.

The 2027-2029 Business Plan is based on information available at the time of its development, including ministerial directions received, key assumptions related to operations, and the estimated number of registrants across all RPRA programs.

Mandate overview

RPRA is Ontario's regulator for waste diversion programs under the *Waste Free Ontario Act, 2016* (WFOA). RPRA operates at arm's length from the Ontario government and is accountable to the Ontario Minister of the Environment, Conservation and Parks. RPRA also delivers digital reporting services on behalf of the Minister under the *Environmental Protection Act* (EPA).

RPRA's [Strategic Plan](#) identifies a three-part mandate focused on effective compliance and enforcement, excellent registry service, and trusted and accurate

public reporting. RPRA derives its mandate from its governing legislation, regulations under those statutes, and directions received from the Minister.

RPRA's revenues come from fees charged to the businesses it regulates. RPRA does not receive any government funding.

Under the WFOA, RPRA is responsible for enforcing Ontario's producer responsibility regulatory framework for materials designated by the Ontario government, and for overseeing the wind up of legacy waste diversion programs.

Under the producer responsibility regulatory framework, businesses that supply materials designated under the framework to consumers in Ontario are individually responsible for ensuring their products and packaging are recovered and recycled or reused after consumers are finished with them in accordance with the requirements set out in regulation.

RPRA's role is to enforce the requirements of the producer responsibility regulatory framework and support businesses in meeting their regulatory responsibilities.

RPRA also operates a registry system that regulated businesses must use to meet their registration and reporting obligations. RPRA reports publicly on the outcomes of the producer responsibility regulatory framework.

There are currently six producer responsibility programs, one for each of the following material categories: batteries, Blue Box materials, electronics, hazardous and special products (HSP), lighting and tires.

RPRA's mandate also includes building and operating digital reporting services on behalf of the Ontario Government. RPRA currently operates two digital reporting services: one for excess soil and another for liquid industrial and hazardous waste, both under the EPA. Enforcement related to these two programs is undertaken by the Ministry of the Environment, Conservation and Parks.

Business plan development process

RPRA undertakes a robust process to develop its annual business plan, including formally engaging with its Industry Advisory Council and Service Provider Advisory Council by sharing assumptions, the resourcing plan and proposed major activities and performance measures. RPRA also consults with the ministry throughout the development of the business plan, but as an administrative authority, RPRA sets its own budget, which is not subject to approval by the Minister.

RPRA's business planning process begins in the spring, when management and the leadership team identify the activities required to achieve strategic priorities, develop the resourcing plan, and assess appropriate performance measures. Stakeholders and RPRA's Board are engaged throughout the summer. The process concludes in the fall with Board review and approval, followed by submission to the Minister in October.

RPRA reports on its performance against its business plan objectives and activities in its annual report. RPRA's 2027 Annual Report, which will be published on June 1, 2028, and includes audited financial

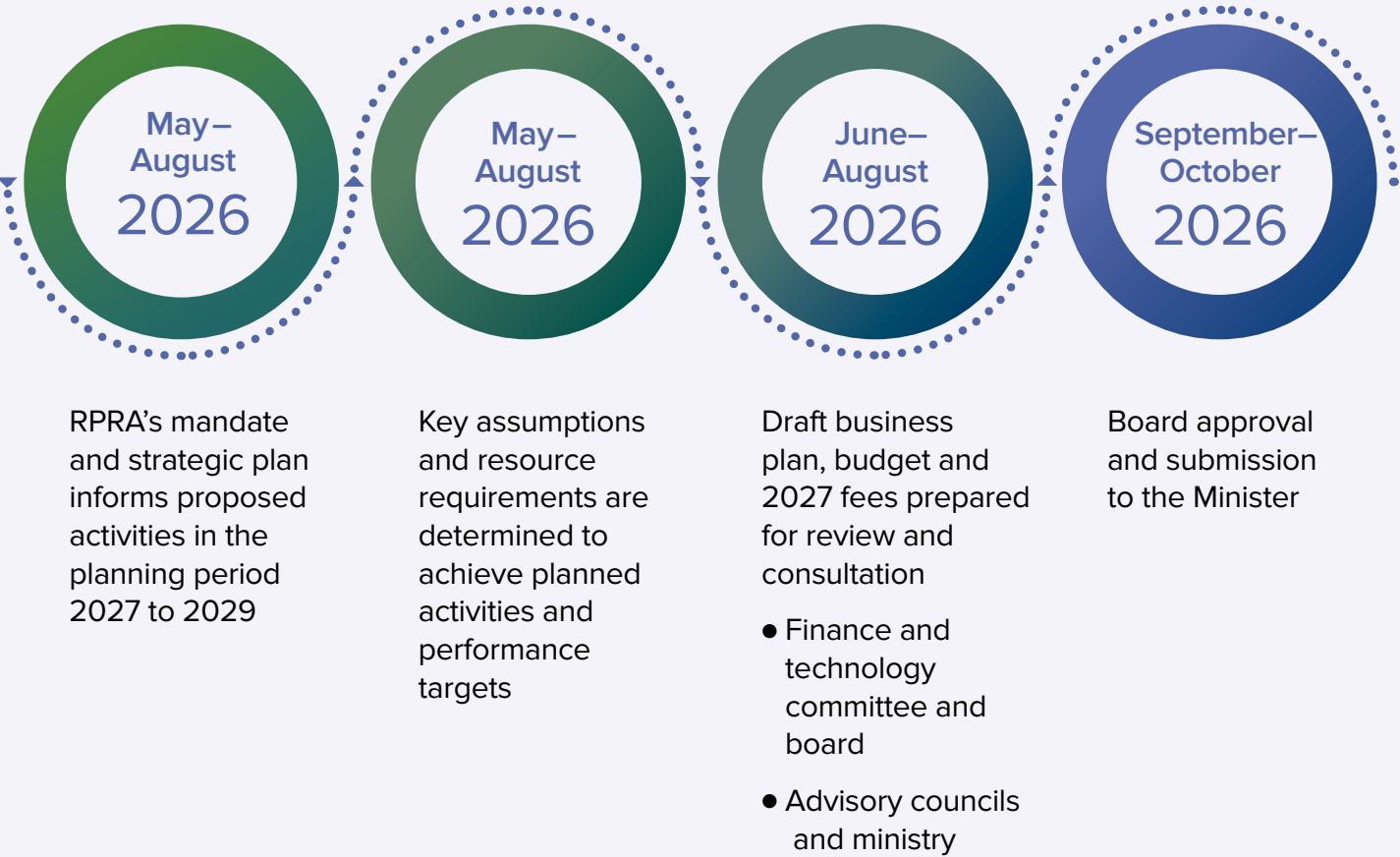
“RPRA undertakes a robust process to develop its annual business plan, including formally engaging with its Industry Advisory Council and Service Provider Advisory Council by sharing assumptions, the resourcing plan and proposed major activities and performance measures.”

statements for the 2027 fiscal year, will include an assessment of RPRA's performance for the first fiscal year set out in this three-year plan.

The results of RPRA's performance in achieving the objectives set out in the [2026 Business Plan](#) will be published in the 2026 annual report on June 1, 2027. On June 1, 2026, RPRA published its [2025 Annual Report](#), which reported on the objectives and activities outlined in its [2025 Business Plan](#).



Business planning process



Strengthening our foundation

Resource Productivity and Recovery Authority (RPRA)'s [Strategic Plan](#) outlines the strategic framework for the annual business planning process for the period between 2025 and 2030, ensuring the activities and budget for each year are aligned with the strategic priorities of the organization.

The strategic plan lays out five strategic goals, and corresponding objectives and strategies, which are derived from RPRA's legislated mandate, rooted in RPRA's values and aligned with its mission and vision. The strategic goals are outlined on the next page (page 10).

Overview of planning assumptions

The business plan and budget estimates reflect assumptions about RPRA's operating environment at the time it is written. Although the plan is a static document, it applies to a dynamic regulatory and operational context and may need to be revised if underlying assumptions or circumstances change. The assumptions for the 2027-2029 plan include:

- No new materials will be designated under the producer responsibility regulatory framework, and no new directions will be issued by the Minister to build and operate digital reporting systems that would affect RPRA's operations during the business planning period.
 - Future government decisions may require revisions to this plan.
- No new major registry portals will be required during the business plan period.
 - Regulatory amendments to the *Resource Recovery and Circular Economy Act, 2016* (RRCEA) or its regulations may require registry changes and related costs.

- Investments in the current registry system will continue to be made to maintain and improve functionality and enhance user experience.
- RPRA will continue to oversee the wind up of legacy waste diversion programs and the industry funding organizations that operated them.
 - The final liquidation of Ontario Electronic Stewardship (OES) is expected to occur in Q4 2026.
 - The final liquidation of Ontario Tire Stewardship (OTS) is assumed to occur in 2027.
 - The final liquidation of Stewardship Ontario (SO) is assumed to occur in 2027.
- Economic assumptions, including interest rates and inflation rates.

During the 2027-2029 planning period, RPRA assumes it will continue to implement compliance and registry programs for materials obligated by the five regulations issued under the RRCEA: Batteries, Blue Box, Electrical and Electronic Equipment (EEE), Hazardous and Special Products (HSP) and Tires. RPRA also assumes it will continue to operate the Hazardous Waste Program (HWP) and Excess Soil registries on behalf of the ministry.

RPRA's strategic goals and objectives

GOAL
1

Effective enforcement that supports waste reduction and a healthy resource recovery sector

Make risk-informed decisions about compliance activities

Minimize burden on the regulated community while achieving compliance outcomes

Build trust with our regulated community

GOAL
2

Accessible registry services that provide value to registrants

Provide responsive services that enable registrants to meet their regulatory requirements

Cost-effectively maintain and enhance usability, security and reliability of the registry

GOAL
3

Trusted and useful public information about resource recovery, waste and RPRA activities

Make registry information public by default, other than commercially sensitive information

Present reliable information to support the needs of registrants, the government, other stakeholders and the public

Transparently communicate our operational decisions and activities

GOAL
4

A connected culture where employees can grow and do meaningful work

Create a supportive, inclusive and trust-based work environment

Empower RPRA employees to innovate, adapt to change, and perform at the leading edge

GOAL
5

Robust internal systems and processes that remain innovative and adaptable to change

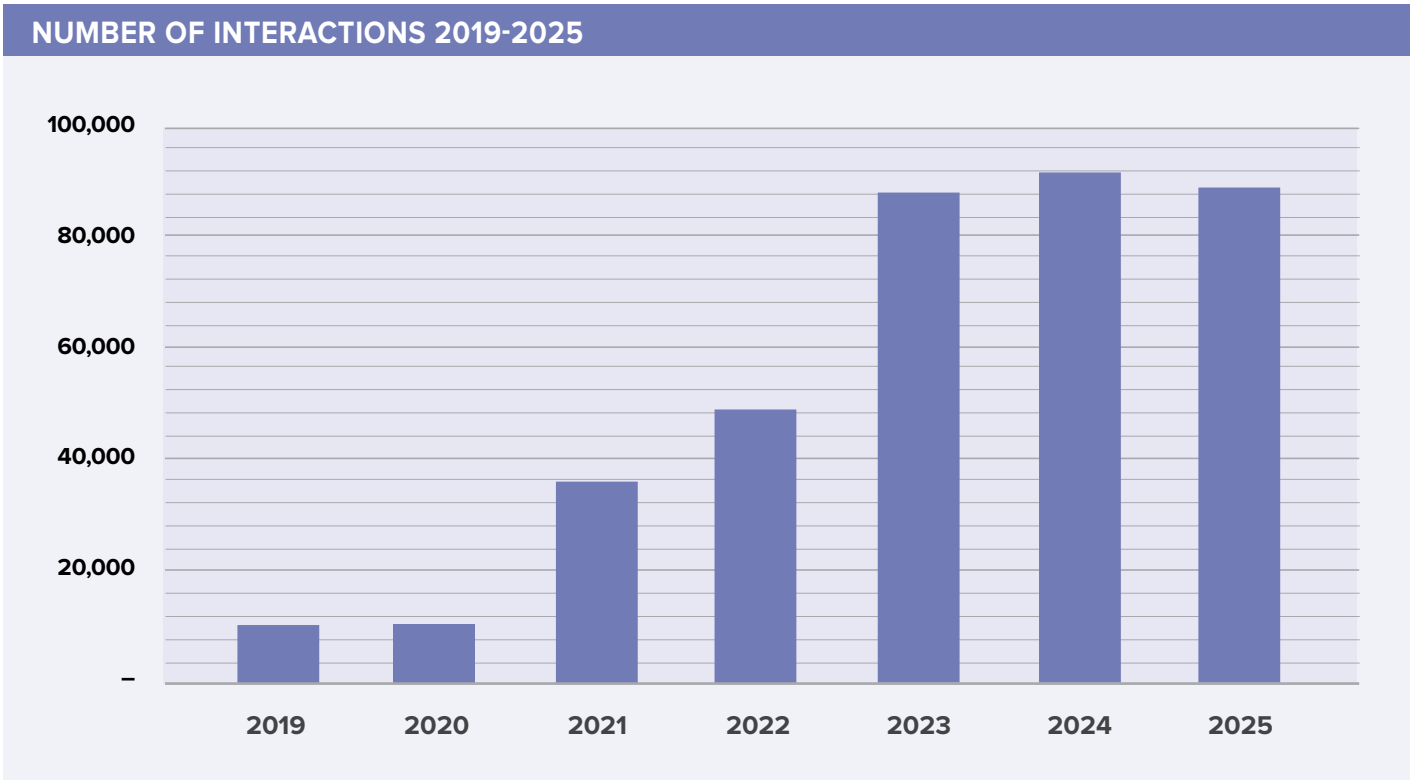
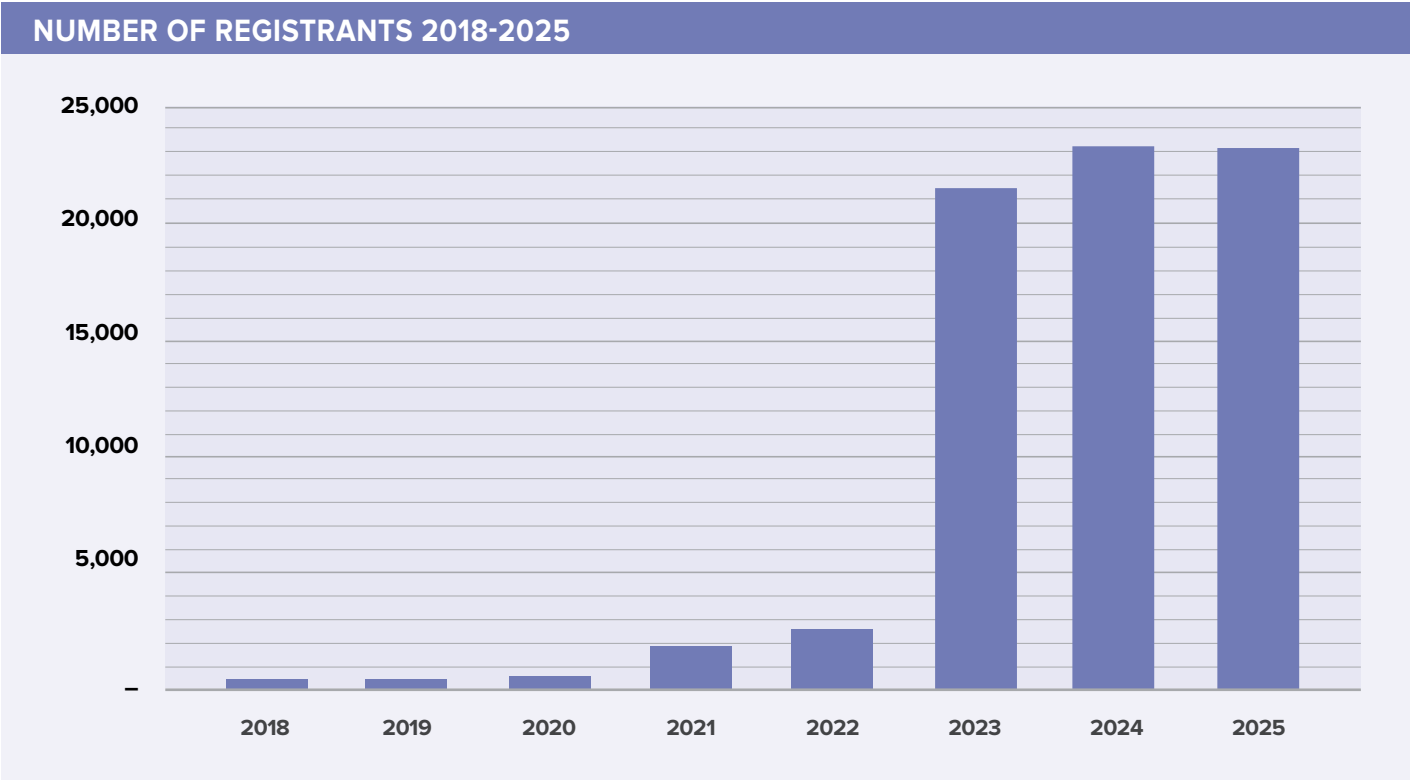
Embed data-informed decision-making in all operations

Continuously improve technology, and systems to drive efficiency and effectiveness

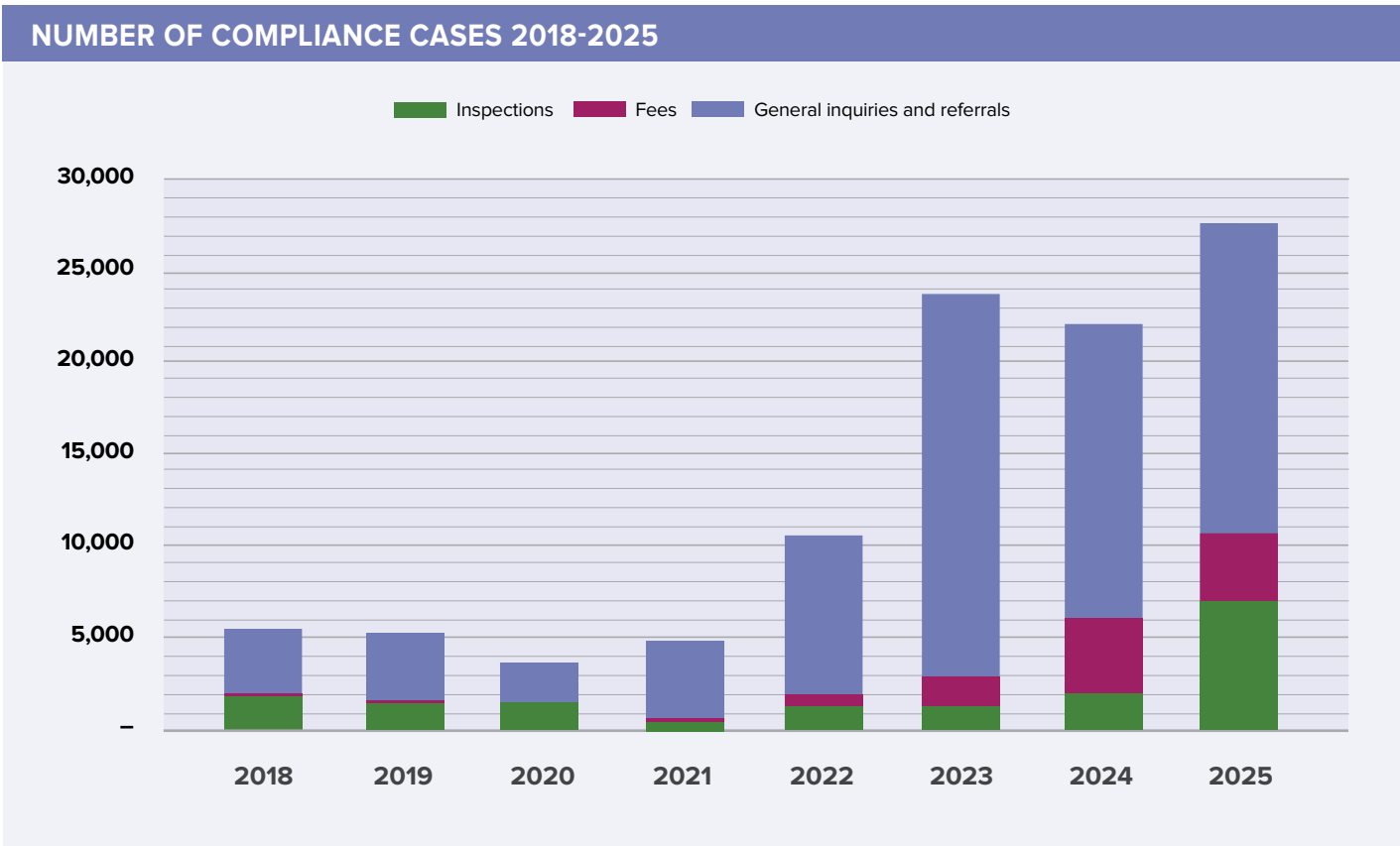
Refine a planning framework that increases alignment, prevents redundancy and fosters innovation

4 | STRATEGIC FRAMEWORK

The following figures display the historical number of registrants, number of interactions, and number of cases. These historical numbers underpin RPRA’s human resources plan and financial budget and forecasts.



4 | STRATEGIC FRAMEWORK



The total number of registrants is not expected to change substantially during the 2027-2029 business plan period, except for minor variances from businesses entering or leaving the market and free riders coming into compliance. Inspection cases, however, are expected to

continue increasing as the Compliance and Registry Team proactively engages non-compliant registrants. If key assumptions or circumstances change, RPRA will update the plan’s priorities, objectives, activities and budget as needed.

Up-front investments, downstream cost savings

This plan sets out a budget for 2027 and forecasts for 2028 and 2029. As noted in the table below and detailed in the Financial plan section of this document, the 2027 budgeted revenue requirement of \$30.8M represents a 3.6% increase over the 2026 approved budget of \$29.7M and is \$0.9M or 2.8% lower than the 2027 forecast published in the 2026 Business Plan. The 2028 revenue requirement forecast is \$32M, an increase of \$1.2M, or 3.9%, over the 2027 budget. The 2029 revenue requirement forecast is \$33.1M and provides for an increase of 3.5% over the 2028 forecast, about 2% lower for both years than the growth trajectory set out in the 2026 Business Plan.

The 2027 revenue requirement increase of \$1.1M or

3.6% consists of:

- \$0.8M (or 2.6%) to support inflationary budget increases
- \$0.4M (or 1.2%) for the annualized impact of the ten Blue Box audit and verification positions approved in the 2026 budget, and
- -\$0.1M (or 0.2% net decrease) driven by \$1.4M of budget savings and reductions, offset by a \$1.3M increase to support investments needed to increase capacity to meet registrant service expectations, efficiency initiatives, implementation of Auditor General (AG) recommendations and advancing Resource Productivity and Recovery Authority (RPRA)’s strategic priorities.

The lower annual increase compared to the 2027 forecast in the 2026 Business Plan was achieved through \$1.4M in ongoing efficiencies and savings, including lower lease costs following RPRA’s planned office relocation in early 2027, reduction in reserve recoveries, lower employee benefit costs achieved through competitive procurement, lower amortization and interest expenses and other procurement savings.

The Blue Box Program completed its transition

2027 budgeted revenue requirement and 2028-29 forecasts

(in millions)	2025 Actual	2026 Business Plan		2027 Business Plan		
		2026 Approved Budget	2027 Forecast	2027 Budget	2028 Forecast	2029 Forecast
Total revenue requirement (including reserve recoveries)	\$24.5M	\$29.7M	\$31.7M	\$30.8M	\$32.0M	\$33.1M
\$ increase over prior year budget/forecast	n/a	n/a	+\$2.0M	+\$1.1M	+\$1.2M	+\$1.1M
% increase over prior year budget/forecast	n/a	n/a	6.6%	3.6%	3.9%	3.5%

to the full producer responsibility framework on December 31, 2025. Substantial regulatory changes to all producer responsibility programs came into force in 2025, and the government made further regulatory changes in 2026. During the 2027-2029 planning period, RPRA anticipates continuing to support ongoing regulatory change by providing data and advice to the ministry to support policy development, implementing approved regulatory changes and helping producers and service providers adapt to these changes.

In the 2026 Business Plan, RPRA committed to new resources, phased in over a two-year period, to build out its verification and audit function focused on the Blue Box Program. The 2027 draft budget completes this commitment by reflecting the full-year impact of the positions approved in 2026.

The 2027 budget also supports RPRA’s response to the AG’s routine performance audit completed at the end of 2025. Implementation of the audit report’s 11 recommendations began in 2026 and will require ongoing coordination and planning over a 2–5-year horizon.

As an organization delivering public services on behalf of the Ontario government and entirely funded by fees paid by regulated parties, RPRA remains committed to cost-effectively delivering its legislated mandate to advance Ontario’s circular economy.

2027 program fees

RPRA accelerated its 2027 business planning cycle to enable consultation with stakeholders on the draft budget and program fees at the same time. This also allowed for the 2027 program fees and business plan to be approved by the board at the same time, prior to the publication of this plan.

RPRA charges fees to obligated producers under the *Resource Recovery and Circular Economy Act, 2016* (RRCEA), generators of liquid industrial and hazardous waste required to report via the Hazardous Waste Program (HWP) Registry, and parties required to report via the Excess Soil Registry.

RPRA consults on proposed program fees annually

“RPRA accelerated its 2027 business planning cycle to enable consultation with stakeholders on the draft budget and program fees at the same time.”

through a public consultation process, discussions with its advisory councils, and through direct communications to registrants via emails, the RPRA website and webinars.

Fees are determined based on five inputs:

- 1 The annual budget presented in the business plan.
- 2 Program allocations using a cost allocation methodology that assigns direct, indirect and shared costs to each program.
- 3 Adjustments to account for program surpluses or deficits from previous years, resulting from over or under collection of fees.
- 4 Expected material volumes to be reported during the year to which the fees apply.
- 5 Application of administrative penalty revenues in accordance with RPRA’s board-approved policy, commencing with 2027 fees.

Each producer’s annual fee uses the weight of the designated material they supply into Ontario, except for tire producers that pay based on the number of tires supplied. Small producers that supply material in quantities below a defined threshold pay a nominal flat fee.

Excess Soil and HWP Registry users pay fees upon the completion of notices and according to the amount of waste or soil they report.

Annual fees have varied year-over-year, in some cases substantially. Reasons for fee increases above inflation include uncertainty about resource needs during the start-up period for new programs; uncertainty about the volumes of materials that

5 | FINANCIAL OVERVIEW

will be reported by producers or generators or designated persons in the coming year; the level of services that newly regulated businesses require to adapt to the new regulations; and uncertainty about future government regulatory decisions.

RPRA recognizes the importance of fee predictability for producers and registrants. A comprehensive review of RPRA's cost allocation and fee methodology is being undertaken in 2026 and will be consulted on in 2027. This initiative also aligns with the AG's recommendation that RPRA evaluate its fee-setting process to identify

options for reducing fee variability. To support fee predictability, RPRA applies prior-year program surpluses through a multi-year strategy designed to stabilize fees and, for the first time in 2026, consulted on fee rates for 2027 and forecasted rates for 2028 and 2029 for information. RPRA will also seek stakeholder feedback on multi-year fee-setting approaches, which could allow fees to be set once every few years rather than annually.

More information about RPRA's fees can be found on the [website](#).



6 | OVERVIEW OF PROGRAMS

EPR and digital reporting programs

Producer responsibility programs under the RRCEA

The *Waste-Free Ontario Act, 2016* is comprised of the *Resource Recovery and Circular Economy Act, 2016* (RRCEA) and the *Waste Diversion Transition Act, 2016* (WDTA). Together, these Acts outline a regulatory framework for transforming recycling in Ontario. Materials managed under Ontario's four legacy waste diversion programs (Blue Box, electronics, municipal hazardous or special waste, and tires) have all completed the transition to Ontario's new producer responsibility regulatory framework for resource recovery.

The producer responsibility regulatory framework under the RRCEA requires producers of designated materials to be financially responsible and accountable for their products and packaging when consumers dispose of them. There are six material groups, outlined in five regulations. On the in-force dates set out in each regulation, producers of designated materials become obligated to comply on an individual basis with all requirements, including establishing collection networks and meeting mandatory and enforceable management requirements.

The RRCEA regulations have expanded the list of designated materials compared to the materials managed under the legacy diversion programs: newly included materials include lighting under the Electronics Regulation, rechargeable batteries under the Batteries Regulation, and new categories of hazardous and special products under the Hazardous and Special Products Regulation.

Legacy programs under the WDTA

All material groups except lighting were managed under the WDTA before being transitioned to the new producer responsibility regulatory framework. On each transition date set out in the associated regulation, the legacy program ended and the Industry Funding Organization responsible for managing materials began a liquidation process. Resource Productivity and Recovery Authority (RPRA) continues to oversee these organizations until their final liquidation.

Final liquidation of Ontario Electronic Stewardship is anticipated to occur in 2026. OES' surplus funds have been transferred to RPRA and are being held as restricted funds to be used to zero out RPRA program fees for electronics registrants. Final liquidation of Ontario Tire Stewardship and Stewardship Ontario, the organization responsible for the legacy Blue Box Program as well as the transitioned Municipal Hazardous or Special Waste Program, are anticipated to occur in the first quarter of 2027.

Hazardous Waste and Excess Soil registry programs under the EPA

The Hazardous Waste Program (HWP) Registry and mobile app began operating on November 15, 2022, for registration and for manifesting, sunsetting the paper-based Hazardous Waste Information Network (HWIN) system. Compliance and enforcement functions related to the program remain with the ministry. The registry supports the ministry's goal of ensuring that liquid industrial and hazardous waste is safely managed, while making it easier for the regulated community to report their waste management activities.

Since January 1, 2023, construction and development project leaders and operators/owners of soil reuse sites, and residential development soil depot sites must file notices about how they reuse and dispose of excess soil in compliance with Ontario's Excess Soil Regulation. The ministry is responsible for conducting compliance and enforcement activities under the regulation.

RPRA's mandate and governance

Role and legislated mandate

The Government of Ontario established Resource Productivity and Recovery Authority on November 30, 2016, with the passage of the *Waste Free Ontario Act, 2016* (WFOA). The two statutes promulgated by this Act, the *Resource Recovery and Circular Economy Act, 2016* (RRCEA) and the *Waste Diversion Transition Act, 2016* (WDTA), outline the legislative framework for RPRA's responsibilities, powers and duties. The Act provides RPRA's mandate to play a key role in reducing waste through resource recovery by:

- 1. Performing the duties and exercising the powers given to it under the RRCEA, WDTA or any other act; and
- 2. Providing information to those involved in resource recovery and waste reduction activities in Ontario and the broader public about RPRA's work to advance a circular economy and enforce producer responsibility requirements.

In 2019, the RRCEA was amended to expand RPRA's mandate to include providing registry services related to resource recovery and waste beyond producer responsibility, as directed by the Minister.

The WDTA sets out RPRA's oversight responsibility for the operation of the legacy waste diversion programs continued under the Act, and the orderly wind up of those programs and the industry funding organizations (IFOs) responsible for managing them.

The RRCEA sets out two frameworks:

- 1. A producer responsibility regulatory framework within which RPRA develops and maintains a registry and enforces compliance requirements

for producers of designated products and packaging that result in waste, and for others involved in waste diversion, including collectors, haulers, processors and other service providers. Under the RRCEA, producers are held individually responsible and accountable for materials designated under the RRCEA by the Government of Ontario.

- 2. A digital reporting framework within which RPRA builds and operates registries for the Ontario government, as directed by the Minister.

Under its legislation, RPRA's powers and duties include:

- Overseeing IFOs and Industry Stewardship Organizations and the waste diversion programs they operate under the WDTA, including compliance by the organizations with their approved program plans and compliance by stewards with the rules for stewards established by the IFOs.
- Approving wind-up plans developed by IFOs as directed by the Minister and overseeing implementation of approved plans.
- Reporting publicly on outcomes relating to waste and resource recovery.
- Developing and maintaining an online registry to receive information reported by parties obligated to register with RPRA under the RRCEA or *Environmental Protection Act* (EPA).
- Ensuring compliance by obligated parties with their responsibilities as set out in regulations under the RRCEA.

Governance structure

RPRA is an administrative authority of the Government of Ontario overseen by the Minister of the Environment, Conservation and Parks and governed by a skills-based board of directors. The board is responsible for the overall governance of RPRA's affairs and is accountable for the delivery of its mandated objectives under the Acts and the operating agreement between RPRA and the Minister.

In addition to its governance responsibilities, the board also makes statutory decisions as required under the legislation, and as directed by the

Minister. These decisions include:

- Setting the annual Steward Obligation (the amount that producers must reimburse municipalities for delivery of municipal Blue Box programs) for the legacy Blue Box Program.
- Approving, with or without conditions, wind-up plans submitted by IFOs.
- Setting fees to recover RPRA's costs.

The Minister appoints up to five members to the board of directors and the board elects up to six more members to form the full 11-member board of directors. The Minister may appoint the chair, and the board elects a vice-chair, secretary and treasurer.

The board appoints a chief executive officer and a registrar and delegates responsibilities to these senior staff to manage RPRA's operations. RPRA, its board members, officers, and employees are not agents of the Crown.

Director remuneration is aligned with per diems set out in Ontario's Public Service Agencies & Appointments Directive, and board expenses are strictly managed. More information about the board

of directors, including biographies and committees, is available on [RPRA's website](#).

RPRA is committed to carrying out all its activities in accordance with its [Values and Code of Conduct](#), which can be found on its website.

Relationship with the Government of Ontario

The Minister is responsible for overseeing RPRA. Roles and responsibilities of the Minister and RPRA are set out in an [operating agreement](#), which is available on RPRA's website. The board is accountable to the Minister for RPRA's performance.

French language services

The RRCEA requires RPRA to develop a plan to provide services in French, and the operating agreement requires the business plan to outline how RPRA will provide French language services.

RPRA uses a combination of third-party French translation services and bilingual staff to deliver services in French on request. RPRA has posted its [French Language Services Plan](#) on its website. The plan is reviewed annually and revised as required.





Strategic investments for smart enforcement

Resource Productivity and Recovery Authority (RPRA)’s 2027 strategic priorities reflect RPRA’s primary responsibilities and guide RPRA’s

operational focus and allocation of resources. RPRA’s strategic priorities were reviewed and presented in its first strategic plan published in October 2024.

The charts below present RPRA’s key activities for 2027, organized according to the five strategic goals and objectives outlined in the strategic plan. Key activities represent initiatives or projects RPRA plans to launch or complete in 2027, in addition to ongoing operations. Progress toward achieving these strategic objectives is measured by the associated key performance metrics and activity indicators listed, which will be reported in the 2027 Annual Report on June 1, 2028.

Strategic goal 1:

Effective enforcement that supports waste reduction and a healthy resource recovery sector

- Objectives:
- Make risk-informed decisions about compliance activities
 - Minimize burden on the regulated community while achieving compliance outcomes
 - Build trust with our regulated community

ID	Business plan activities	Planned outcomes
1.1	Implement enhanced audit and verification framework	Enhance risk-informed enforcement through the expansion of audit and verification tools and processes to improve data integrity and enable consistent and trusted enforcement
1.2	Implement registry procedures roadmap	Minimize burden on the regulated community through the implementation of registry procedures that improve understanding and compliance with reporting requirements
1.3	Implement business readiness plans to continue operationalizing regulatory changes using a risk-based approach	Support producers and service providers through the implementation of business readiness plans that enable effective adaptation to the 2026 regulatory changes to all producer responsibility regulations and the Administrative Penalty Regulation under the <i>Resource Recovery and Circular Economy Act, 2016</i> (RRCEA)
1.4	Implement learning and knowledge management initiatives	Improve registrant services by implementing year one of a multi-year roadmap to strengthen institutional knowledge capture, staff onboarding, training, and collaboration

Strategic goal 2:		
Accessible registry services that provide value to registrants		
Objectives:		
• Provide responsive services that enable registrants to meet their regulatory requirements • Cost-effectively maintain and enhance usability, security and reliability of the registry		
ID	Business plan activities	Planned outcomes
2.1	Implement prioritized registry enhancements and operational efficiencies	Minimize burden on the regulated community by eliminating redundancies in registry processes to improve user experience in reporting registry data
2.2	Identify opportunities to enhance the accessibility and clarity of registrant support materials	Improve understanding of compliance and reporting requirements through enhancements to registrant support materials that improve clarity and accessibility for registrants
2.3	Develop and implement a culturally appropriate engagement strategy to further support First Nation communities in accessing Ontario's producer-funded resource recovery systems	Increase First Nation communities' understanding of Ontario's producer-funded resource recovery systems to enable more First Nations to access the programs

Strategic goal 3:		
Trusted and useful public information about resource recovery, waste and RPRA activities		
Objectives:		
• Make registry information public by default, other than commercially sensitive information • Present reliable information to support the needs of registrants, the government, other stakeholders and the public • Transparently communicate our operational decisions and activities		
ID	Business plan activities	Planned outcomes
3.1	Complete review of cost allocation and fee methodology	Improve stakeholder understanding of RPRA's program fees and develop an implementation plan to increase predictability and reduce fee fluctuations
3.2	Identify and publish more registry data	Increase access to and understanding of registry data by providing transparent, reliable, and accessible information to registrants, government, stakeholders and the public
3.3	Identify and publish new service delivery and compliance data	Improve the registrant experience and their understanding of RPRA's enforcement activities by increasing access to service delivery and compliance data

Strategic goal 4:		
A connected culture where employees can grow and do meaningful work		
Objectives:		
• Create a supportive, inclusive and trust-based work environment • Empower RPRA employees to innovate, adapt to change and perform at the leading edge		
ID	Business plan activities	Planned outcomes
4.1	Implement redesigned performance management framework and competency model	Implement the new performance management framework and competency model to build staff capability, increase employee engagement, ensure alignment of organizational and staff goals and support continuous learning and career growth
4.2	Advance implementation of engagement and diversity, equity and inclusion (DEI) strategies	Strengthen workplace culture by implementing inclusive practices based on employee input to foster a supportive, inclusive and trust-based work environment

Strategic goal 5:		
Robust internal systems and processes that remain innovative and adaptable to change		
Objectives:		
• Embed data-informed decision-making in all operations • Continuously improve technology, processes and systems to drive efficiency and effectiveness • Refine a planning framework that increases alignment, prevents redundancy and fosters innovation		
ID	Business plan activities	Planned outcomes
5.1	Update RPRA's debt management strategy to support long-term financial objectives	Strengthen long-term financial sustainability, improve financial planning and reduce financial risk through an enhanced debt management strategy
5.2	Implement an Artificial Intelligence (AI) governance framework and a prioritized AI use-case roadmap	Improve operational efficiency and staff productivity by implementing high value AI use cases and an AI governance framework

2027 key performance measures

The Resource Productivity and Recovery Authority (RPRA) continues to evolve its key performance indicators (KPIs) and activity metrics to measure its performance, effectiveness and

efficiency based on stakeholder feedback, public consultations, availability of data and operational focus.

This year’s business plan commits to identifying and reporting on more metrics related to organizational performance, service delivery, compliance operations and progress in fulfilling the recommendations made by the Office of the Auditor General of Ontario following a routine performance audit of RPRA.

RPRA reports on its KPIs and activity indicators annually in its annual reports, as well as online through the Public Reports section of its [corporate website](#).

Strategic goal 1:

Effective enforcement that supports waste reduction and a healthy resource recovery sector

Key performance indicator	2027 forecast/target
Producer supply reporting % of high priority producer supply reports submitted within expected timelines “high priority” refers to producers who make up 80% of the aggregate market share by supply reported in the previous year	95%
Producer performance reporting % of high priority producer performance reports submitted within expected timelines “high priority” refers to producers who make up 80% of the aggregate market share by management/collection requirement for the current year	95%
Producer responsibility organization (PRO) performance reporting % of required PRO performance reports completed within expected timelines	95%
Service provider performance reporting % of overall service provider performance reports completed within expected timelines	80%
Free rider index % of all substantiated high priority free-rider cases closed or escalated for enforcement consideration within 9 months	100%

Key activity indicator
Number of registered producers The number of producers and producer responsibility organizations (PROs) registered for each program
Open inspection cases Number of open inspection cases as of December 31, for any instance of potential non-compliance, such as free-riding, incorrect reporting, incomplete or late reporting or failure to pay RPRA program fees
Non-compliance cases opened Number of new inspection cases opened wherein, after investigation of potential non-compliance, a contravention of the producer responsibility regulations under the RRCEA is reasonably suspected
Non-compliance cases closed Number of inspection cases closed wherein, after investigation of potential non-compliance, a contravention of the producer responsibility regulations under the RRCEA is reasonably suspected
In-year resolution rate for non-compliance cases opened Inspection cases where, after investigation, a contravention of the producer responsibility regulations is reasonably suspected
Open potential free rider cases Open cases as of December 31 that consist of a potential failure to register with RPRA as a producer labeled under the program under which they have potential obligations
Free rider cases closed Sum of potential free rider cases closed that were brought into compliance and potential free rider cases closed due to deemed not obligated in a given year
Supply report submission rate The percentage of registered producers that submitted supply reports by the end of a given year
Compliance/Administrative Penalty (AP) orders performance % of Compliance/AP orders resolved within expected timeframes

Strategic goal 2:	
Accessible registry services that provide value to registrants	
Key performance indicator	2027 forecast/target
Overall performance KPI Registrants' perception of overall RPRA performance via annual survey	7/10
Registry services KPI Registrants' perception of useability of the registry system via annual survey	7/10
First contact resolution % of cases resolved on first interaction	80%
Average speed of answer Average time it takes an officer to answer an incoming call	3 min
General inquiry case index % of general inquiry cases resolved within 3 days	80%
Registry availability % uptime of Registry system	99%

Key activity indicator
Compliance interactions Incoming and outgoing phone calls and emails with RPRA's Compliance and Registry Team



Strategic goal 3:	
Trusted and useful public information about resource recovery, waste and RPRA activities	
Key performance indicator	2027 forecast/target
Consultation performance KPI Registrants' perception of RPRA's delivery of consultations via annual survey	7/10
Public reporting KPI result Registrants' perception of RPRA's public reporting via annual survey	7/10
Education & awareness KPI result Registrants' perception of RPRA communications and communications products via annual survey	7/10
Timeliness of extended producer responsibility (EPR) program annual supply/recovery metrics Time to publish EPR program metrics from program reporting deadlines	3 months

Strategic goal 4:	
A connected culture where employees can grow and do meaningful work	
Key performance indicator	2027 forecast/target
Annual employee engagement score % of employees responding favorably via annual employee engagement survey	80%
DEI score % of employees responding favorably to RPRA's dedication to DEI via annual employee engagement survey	80%

Strategic goal 5:	
Robust internal systems and processes that remain innovative and adaptable	
Key performance indicator	2027 forecast/target
Financial stability metric Budget to actual expenses	< 10%
Billing performance Billings compared to Revenue Requirement Target by program	+/- 10%
Auditor General action item implementation performance Percentage of AG action items scheduled for a given year on track to meet or exceed their planned implementation due date	100%

Resourcing for mandate delivery

Approach

Resource Productivity and Recovery Authority (RPRA)'s financial planning process is overseen by RPRA's board of directors. The financial plan reflects the planning assumptions set out in this document and RPRA's estimation of the resources needed to fulfill its mandate, as set out in legislation, regulations and the Minister's directions.

In exercising its oversight, RPRA's board helps ensure the organization achieves value for money by conducting its operations efficiently and economically to fulfill its mandate. This is achieved through strong and transparent procurement procedures; a risk-based compliance framework that drives efficient allocation of compliance resources; investments to ensure technology is secure, resilient and efficient; a strategic approach to human resources that includes assessing service level needs for registrants and hiring as anticipated needs materialize; regular reviews of policies; and organizational improvements implemented by management.

RPRA will continue to operate under a strong accountability framework that includes:

- Robust governance
- Proactive and transparent stakeholder engagement
- Transparency and cooperation with the ministry to ensure effective oversight
- Public reporting on RPRA performance
- Procurement policies and procedures

RPRA has also embedded rigorous cost controls including the requirement for business cases for

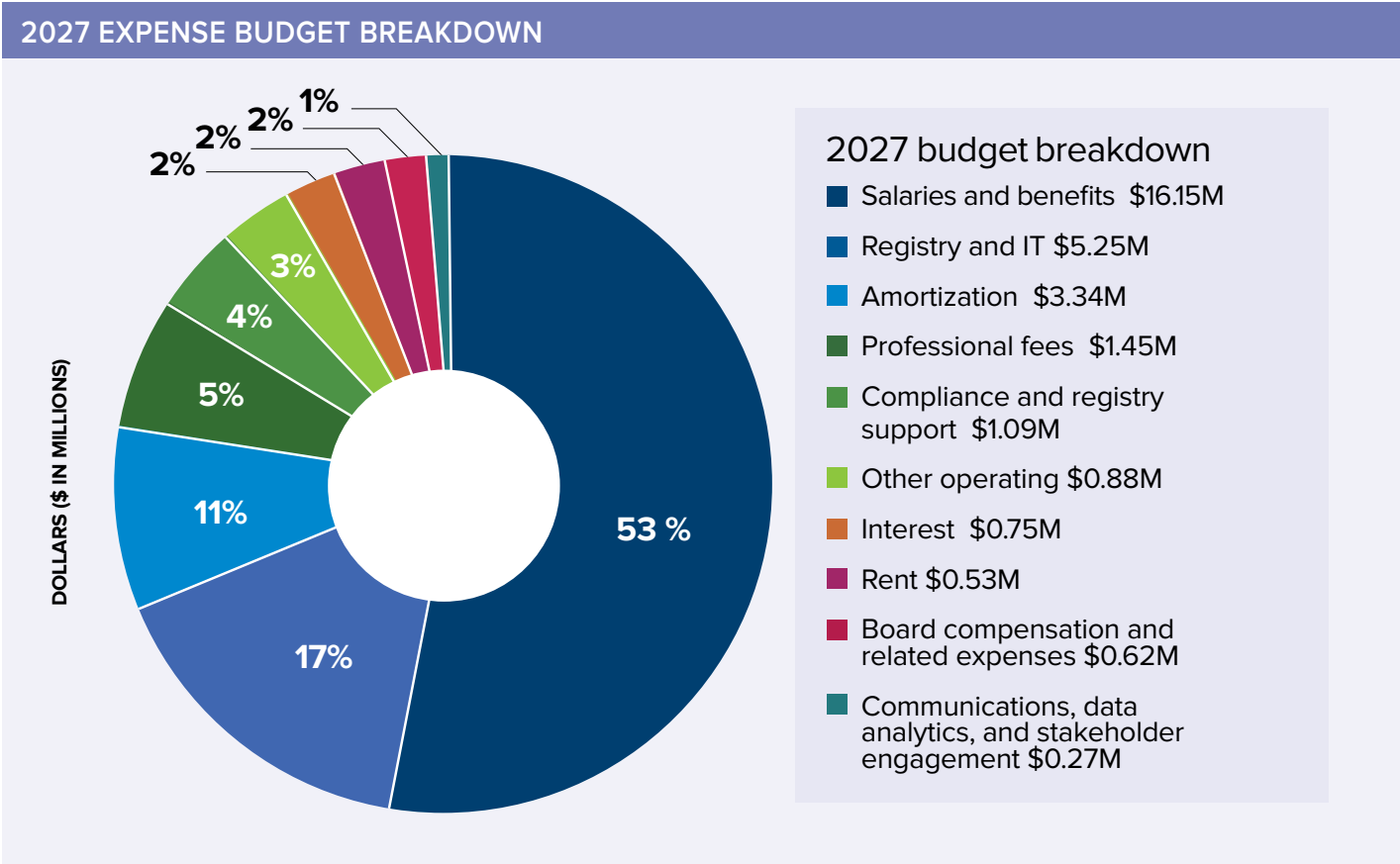
certain expenditures, strengthened cost estimations, risk and mitigation analysis, expense variance tracking and reporting, and disciplined portfolio and project management on all registry projects.

Budget overview

2027 is the fifth full year of delivering RPRA's eight programs: six producer responsibility programs for material categories designated under the *Resource Recovery and Circular Economy Act, 2016* (RRCEA), plus registry programs for tracking liquid and industrial hazardous waste and excess soil to support the ministry's compliance programs under the *Environmental Protection Act* (EPA).

RPRA's 2027 total revenue requirement of \$30.8M is \$0.9M (2.8%) lower than the 2027 forecast published in the 2026 Business Plan and includes budgeted expenses of \$30.3M and an operating reserve recoveries of \$0.5M. The year-over-year planned increase of about \$1.1M, a 3.6% increase over the 2026 revenue requirement, must support \$0.8M (2.6%) for inflationary increases, \$0.4M (1.2%) for the annualized impact of the ten Blue Box audit and verification positions approved in the 2026 budget, less -\$0.1M (or 0.2% net decrease) driven by \$1.4M of budget savings and reductions, offset by \$1.3M increase to support investments needed to increase capacity to meet registrant service expectations, efficiency initiatives, implementation of AG recommendations and advancing RPRA's strategic priorities.

The pie chart below shows the breakdown of 2027 expenses.



The table below shows the breakdown of expenses from 2026 to 2029. 2026 and 2027 are budgeted, and 2028 and 2029 are forecasts.

2026 TO 2029 BUDGETS AND FORECASTS					
	2026 Business Plan	2027 Business Plan			
	2026 budget	2027 budget	27B-26B \$ change	2028 forecast	2029 forecast
In millions \$					
Revenue					
Cost recovery	\$29.1	\$30.3	\$1.2	\$31.5	\$32.6
Recovery of reserve contribution	0.5	0.4	(0.1)	0.4	0.4
Recovery of start-up costs	0.1	0.1	–	0.1	0.1
Interest income	0.3	0.3	–	0.3	0.3
Recovery of prior year’s expenses	0.3	–	(0.3)	–	–
Total revenues	\$30.3	\$31.1	\$0.8	\$32.3	\$33.4
Salaries and benefits	14.6	16.2	1.5	16.9	18.0
Communications, data analytics & stakeholder engagement	0.3	0.3	–	0.3	0.3
Amortization	3.6	3.3	(0.2)	3.4	3.2
Board compensation and related expenses	0.5	0.6	0.1	0.6	0.6
Office lease and related expenses	1.0	0.5	(0.5)	0.5	0.6
Interest	0.9	0.7	(0.1)	0.7	0.6
Other operating	0.8	0.9	0.1	0.9	0.9
Professional fees	1.4	1.4	–	1.8	1.8
Compliance and registry support	1.3	1.1	(0.2)	1.1	1.1
Registry and IT	4.7	5.2	0.6	5.2	5.4
Total expenses (direct and common)	\$29.1	\$30.3	\$1.2	\$31.5	\$32.6
Excess of revenues over expenses	1.2	0.8	(0.4)	0.8	0.8
Total expenses	29.1	30.3	1.2	31.5	32.6
Add: Reserve recovery and RRCEA start up recovery	0.6	0.5	(0.1)	0.5	0.5
Total revenue requirement	\$29.7	\$30.8	\$1.1	\$32.0	\$33.1

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The key drivers of the budget increase from 2026 to 2027 are:

- The full-year (annualized) impact of the ten audit, verification and enforcement positions approved in the 2026 budget to support the Blue Box Program.
- Additional permanent and contract positions to support implementation of strategic priorities and operational demands to support RPRA’s mandate and the growing volume of compliance and enforcement activity.
- Targeted investments to oversee and implement the Auditor General (AG)’s recommendations.
- Operating costs for planned 2027 capital projects.
- Inflationary increases.

These investments are partly offset by \$1.4M in ongoing efficiencies and savings, including lower lease costs from the planned office relocation in early 2027, employee benefit savings from competitive procurement and lower amortization and interest expenses.

The excess of revenues over expenses is forecasted to decrease by \$0.4M from \$1.2M in 2026 to \$0.8M in 2027 since there is no need for the Hazardous Waste Program (HWP) deficit recovery in 2027 and a \$0.1M reduction in reserve recoveries.

The excess of revenues over expenses represents the planned contribution to the operating reserve and the recovery of the RRCEA start-up deficit and is forecasted to remain at \$0.8M in 2028 and 2029.

The reserve remains below the 50% of annual operating costs allowed under the reserve policy. The reserve is sufficient to address operational cash flow requirements as well as unanticipated revenue risks.

Revenue

As authorized by its legislated mandate, the cost of RPRA’s 2027–2029 activities will be funded by revenue derived from annual fees charged to three sources:

“RPRA’s strategic investments are partly offset by \$1.4M in ongoing efficiencies and savings, including lower lease costs from the planned office relocation in 2027, employee benefit savings from competitive procurement and lower amortization and interest expenses.”

- Regulated industry funding organizations under the *Waste Diversion Transition Act, 2016* (WDTA).
- Regulated producers under the RRCEA.
- Registrants under the EPA.

Registry capital costs are amortized over 3–10 years and are recovered over the same period through registrant fees only; fees recovered from industry funding organizations under the WDTA are not used to fund registry capital expenses.

The estimated revenues from industry funding organizations under the WDTA reflect the key wind-up assumptions and WDTA-related activities outlined in the program overview section of this plan. WDTA costs will continue to be recovered from industry funding organizations (IFOs) until the wind up of the associated program and liquidation of the organization is complete.

The estimated revenues from regulated parties and registrants under the RRCEA and EPA reflect the forecasted number of registrants outlined previously. These revenues are derived through program fees. Information technology, telecommunications, and audio-visual (ITT/AV) fees will remain nil in 2027, with the program’s revenue requirement recovered from a drawdown of the surplus funds held by RPRA that were transferred from Ontario Electronic Stewardship (OES). RPRA also

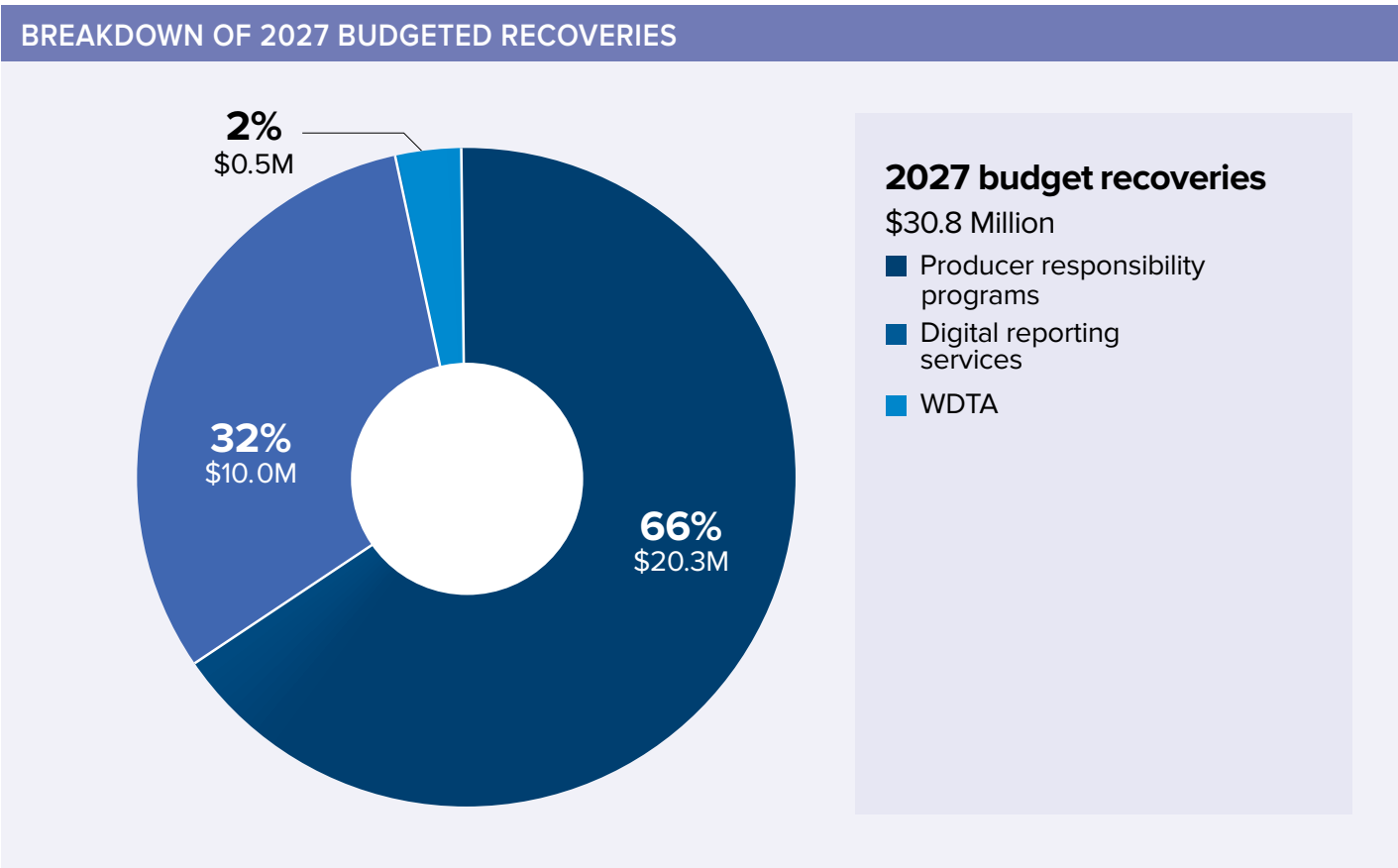
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consulted on a proposal to apply OES surplus funds to fully repay ITT/AV’s share of the term loan used to finance registry portal builds and this will be finalized after the approval of the business plan.

In 2024, RPRA consulted stakeholders on a policy for the use of funds from administrative penalties. The board approved [the policy](#) in February 2025. As of December 31, 2025, RPRA had collected \$161,102 in administrative penalties, which are held as restricted funds and invested in accordance with board policy. RPRA consulted

on the application of these funds as part of 2027 fee setting. More administrative penalty revenue may be received in 2026 and 2027 and RPRA will consult on the use of new funds collected during future years’ fee setting.

As illustrated in the chart below, about 66% or \$20.3M of RPRA’s 2027 budgeted revenue requirement will be recovered from producer responsibility programs, 32% or \$10.0M will be recovered from the excess soil and HWP programs, and the balance of \$0.5M (2%) will be recovered from WDTA programs.



As shown in the table below, by 2028 the forecasted portion to be recovered from WDTA fees will decrease to 0%, and the producer responsibility program and digital reporting program shares of the recoveries will increase. The declining allocation of expenses to programs under the WDTA reflects RPRA's declining activities related to the oversight of legacy waste diversion programs as they cease operating; the WDTA share of indirect and shared costs is reabsorbed and recovered by the registry programs.

REVENUE REQUIREMENT BY MANDATED SERVICE 2025-2029								
In millions \$	2027 Business Plan							
	2025 actual	2026 budget	2027 budget	Δ% % change	2028 forecast	Δ% % change	2029 forecast	Δ% % change
Producer responsibility programs (batteries, BB, ITT/AV, HSP, lighting and tires)	\$15.1	\$19.4	\$20.3	4.4%	\$21.5	5.8%	\$22.2	3.3%
Digital reporting services (HWP and ES)	8.5	9.6	10.0	4.4	10.5	4.8	10.9	3.7
WDTA winding down	1.0	0.7	0.5	(31.8)	—	(100)	—	—
Total revenue requirement	\$24.5	\$29.7	\$30.8	3.6%	\$32.0	3.9%	\$33.1	3.5%

Δ% is the change over the preceding year

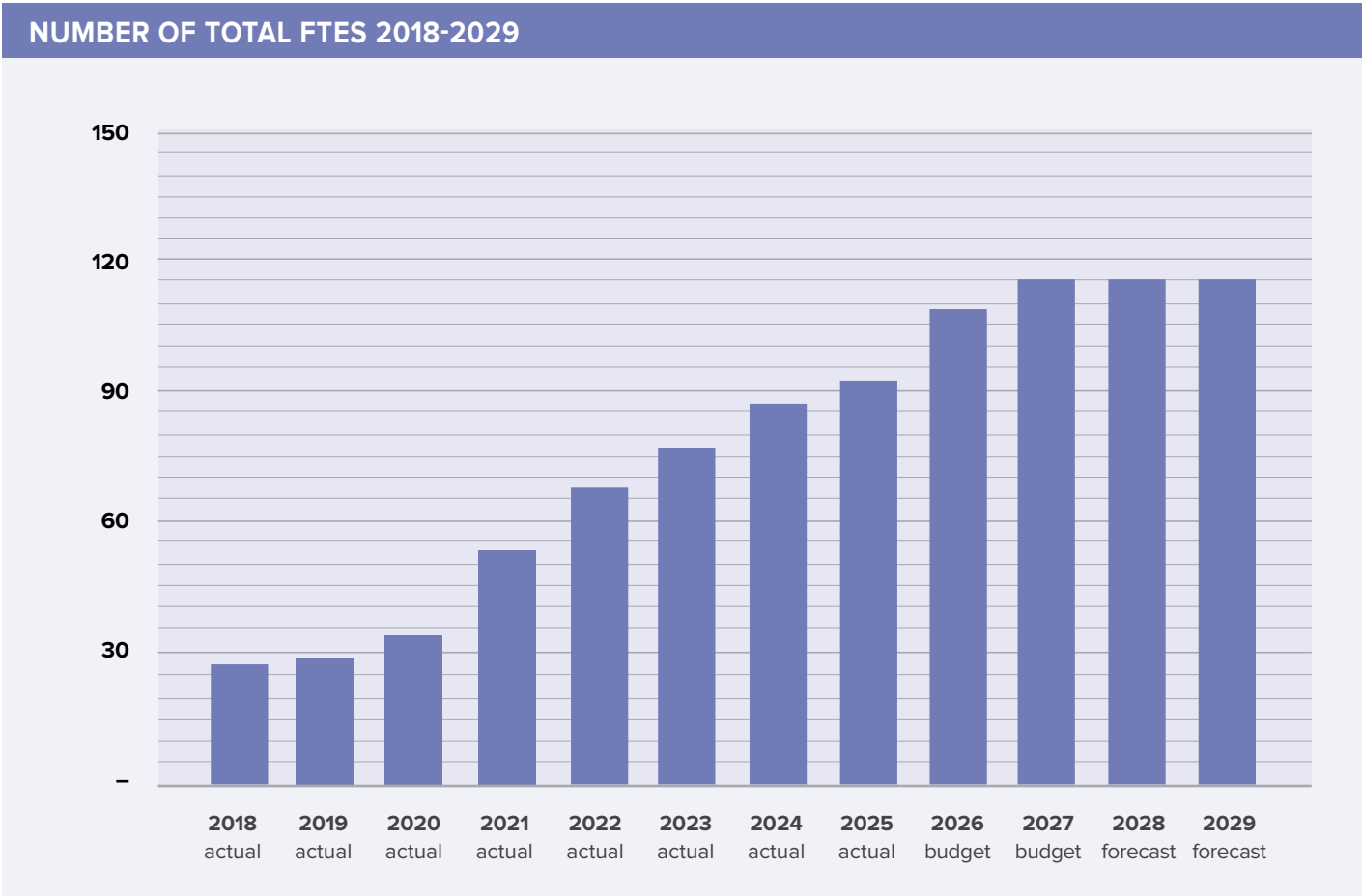
Human resources

Through 2023, RPRA experienced substantial growth in the number of programs it delivered. Consistent with the 2025-2030 Strategic Plan, RPRA continues to build out process and technology supports to fully deliver its compliance, registry service and public reporting mandate across all of these programs. The 2026 Business Plan identified that additional capacity and investment in full-time employees (FTEs) will be required to strengthen RPRA's capacity to deliver on its mandated services. Areas of high need continue to include compliance operations and planning, legal, data analytics, stakeholder relations and finance.

RPRA's staffing plans use the level of service required to support registrants in fulfilling their regulatory obligations and achieve compliance, and to conduct analysis, inspection and compliance activities to help ensure a level playing field for obligated businesses, enforce regulatory requirements and related public reporting. Regulatory requirements for performance and audit continue to come into force as producer responsibility programs mature. Further, as programs transition and continue to mature, the complexity of inspections and compliance activities

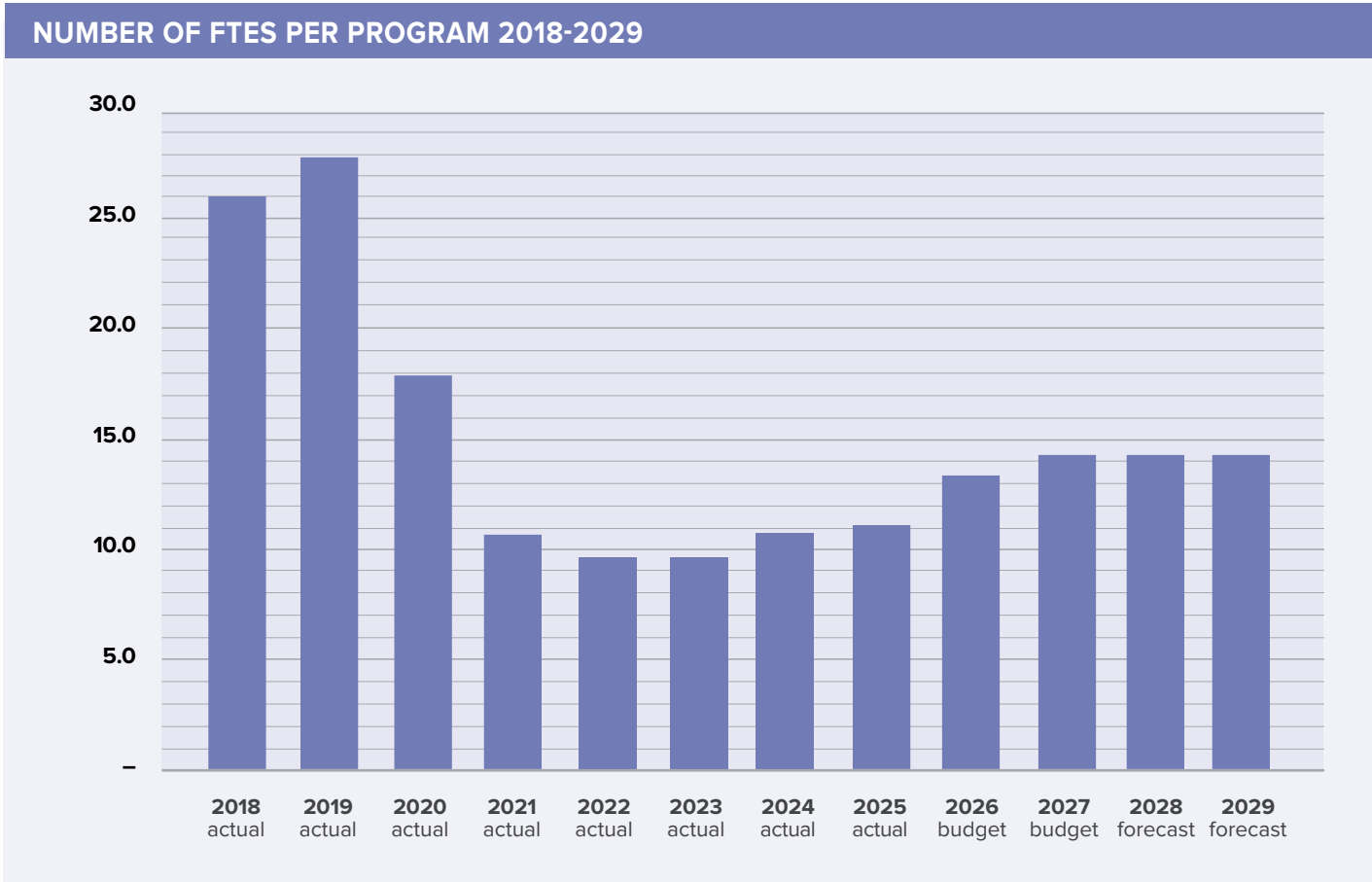
also increase commensurately, requiring greater expertise and staff time to execute effectively. The 2027 budget includes 115 FTEs (106 permanent FTEs), five more than in 2026, and additional contract resources that fluctuate to support temporary operational pressures and leave replacements. The additional FTEs are required to strengthen RPRA's capacity to deliver services, implement AG recommendations, fulfill strategic priorities and to support the growing volume of compliance and enforcement activity across all producer responsibility programs. The charts below show the total number of FTEs per year, as well as the number of FTEs per program.





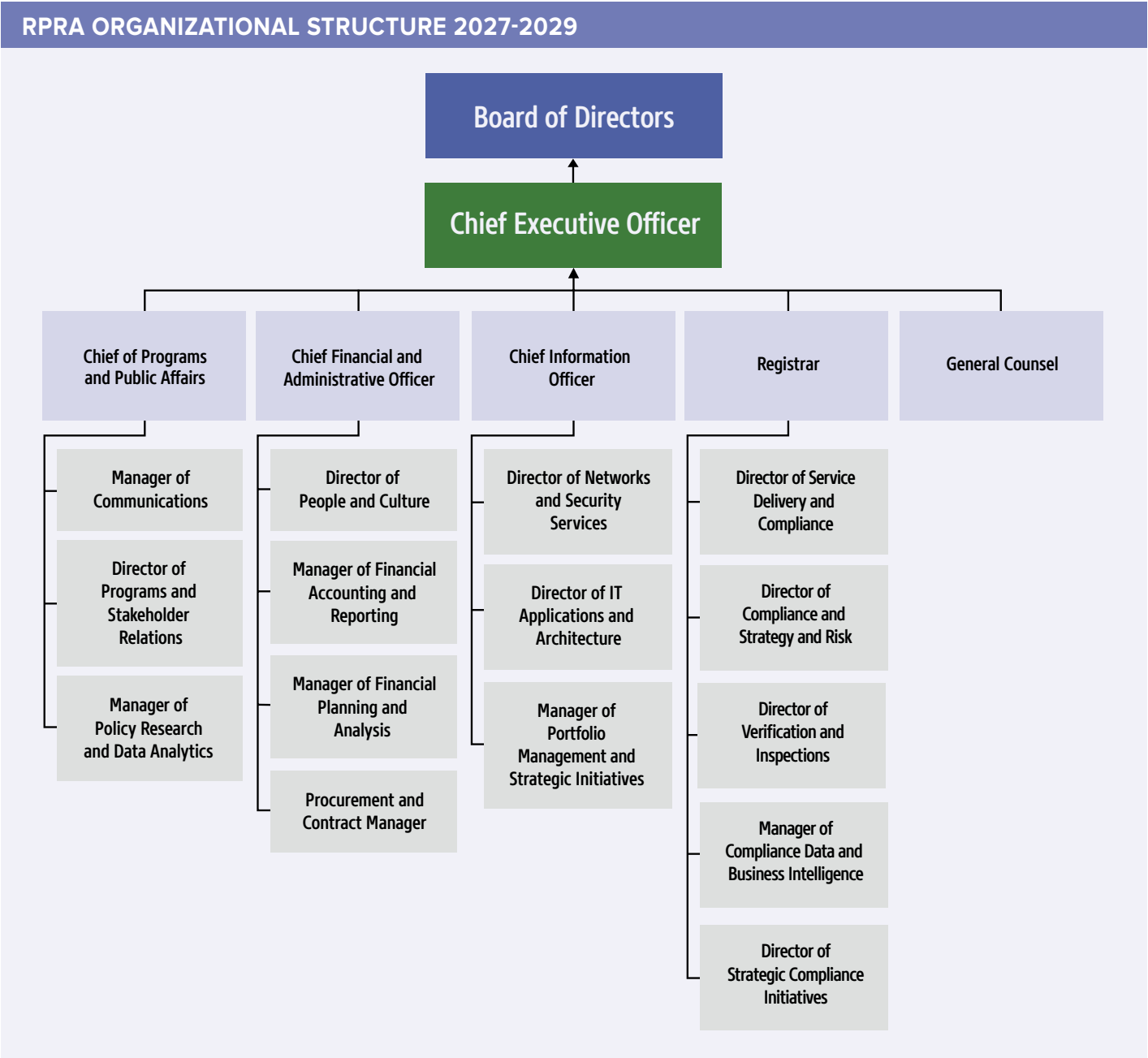
The data and graphs in the Planning assumptions section above show the historical number of registrants, interactions and compliance cases from 2018 to 2025. The number of programs, registrants and interactions stabilized after 2022 following large increases because of new producer responsibility programs coming online between 2019 and 2022 and the implementation of the HWP Registry in 2023. The number of inspections, however, which typically

represent more complex interactions, increased significantly from 2023 on as the Compliance and Registry Team began to ramp up enforcement. Human resource needs for 2027 and beyond will be driven primarily by the need to enhance service delivery improvements, to deliver the Blue Box Program, audit and verification needs and the complexity of compliance activities, rather than by increases in the number of registrants and interactions.





RPRA’s organizational structure over the business planning period is represented in the chart shown below. The chart shows the Executive Team, which is made up of the Chief Executive Officer (CEO), Registrar, Chief of Programs and Public Affairs, Chief Information Officer and the Chief Financial and Administrative Officer, and their direct reports.



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The chart below shows the distribution of permanent and contract FTEs across the organization.

NUMBER OF FTES BY DEPARTMENT	
Department	FTEs
CEO and Legal	6
Programs and Public Affairs	18
Finance and Administration (HR)	17
Information Technology	16
Compliance and Enforcement	58
Total 2027 FTEs	115



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Debt financing and capital investments

RPRA had eight term loans and credit facilities amounting to \$20.1M as of December 31, 2025, down from \$30.8M originally borrowed. These facilities were acquired to finance registry development and the set-up and operation of the Excess Soil and HWP Registries.

As outlined in the table below, as of December 31, 2027, the budgeted total amount of debt financing is forecasted to be about \$16.1M. RPRA's term loans renewed in June 2026 with a lending rate of 4.41% for 2026 to 2029. The budget also conservatively assumes that 2027 to 2029 capital additions for registry, leasehold and system investments will be financed

through new external borrowing, rising cumulatively to \$6.4M by 2029. Even with these additions, total debt is budgeted to decline from \$20.1M at the end of 2025 to \$12.1M by the end of 2029 as existing principal continues to be repaid. As recommended by the AG, in 2027 RPRA will consolidate its debt management policies into a single, formal debt management policy that will set out RPRA's long-term financial objectives and procedures for borrowing, repaying and monitoring its debts, including obtaining multiple proposals when pursuing debt financing. The following table shows details of RPRA's debt financing as of December 31, 2025, compared to the 2026 forecast and the 2027 budget and 2028-2029 forecasts.

DEBT FINANCING: 2025 ACTUAL, 2026 FORECAST, 2027 BUDGET AND 2028 TO 2029 FORECAST							
Program	(in millions \$)	Interest rate	2025 Actual	2026 Forecast	2027 Budget	2028 Forecast	2029 Forecast
Tires		Term loan; 2.35% fixed until June 2026 then 4.41% June 2026 to June 2029	\$1.2	\$1.0	\$0.8	\$0.6	\$0.3
Batteries, ITT/AV, and lighting ***		Term loan; 2.795% fixed until December 2026 then 4.41% June 2026 to June 2029	0.8	0.3	0.3	0.2	0.1
Excess soil		Term loan; 5.85% fixed until June 2026 then 4.41% June 2026 to June 2029	0.8	0.7	0.6	0.5	0.4
Hazardous and special products (HSP)		Term loan; 5.85% fixed until June 2026 then 4.41% June 2026 to June 2029	2.3	2.0	1.7	1.4	1.1
Blue Box		Term loan; 5.85% fixed until June 2026 then 4.41% June 2026 to June 2029	1.3	1.1	0.9	0.8	0.6
Hazardous waste		Term loan; 5.85% fixed until June 2026 then 4.41% June 2026 to June 2029	7.4	6.5	5.5	4.5	3.5
Foundational and systems		Varies: 2.35%, 2.795% & 5.85% fixed until 2026; then 4.41% June 2026 to June 2029	4.4	3.6	2.8	2.1	1.4
Excess soil operating		Line of credit; prime less 0.75%	1.6	1.3	0.9	0.5	0.1
Hazardous waste operating		Line of credit; prime less 0.75%	0.2	—	—	—	—
Financing to support leasehold improvements, Registry and related systems enhancements		Potential new borrowing 2026–2029; subject to board approval	—	—	2.6	3.8	4.7
Total loan balance			\$20.1	\$16.6	\$16.1	\$14.2	\$12.1

***Assumes ITT/AV's share of the term loan is repaid in full in fall 2026 from OES surplus funds.

Net assets and operating reserve

RPRA maintains an operating reserve to provide an internal source of funds to ensure sufficient cash flow. The reserve is available to manage the uneven reporting and bill payment cycles for producer responsibility programs (payments are made once per year) and unanticipated situations such as a sudden increase in expenses, unbudgeted expenses, an unanticipated loss in funding or uninsured losses.

RPRA’s operating agreement with the Minister requires its reserve not to exceed 50% of the organization’s annual operating costs. The board has established an operating reserve fund policy, which is consistent with other regulatory authorities and non-profit organizations. An adjustment to recover a prior year deficit or refund a prior year surplus is applied during the annual fee setting process and does not form part of the operating reserve.

The total contribution to the operating reserve in 2027 is budgeted at \$0.7M, which is \$0.1M or 12.5% less than the 2026 budget and \$0.5M less than the 2025 actual of \$1.2M. The total contribution to reserve in 2027, 2028 and 2029 is approximately

2% of budgeted expenses, consisting of \$0.4M recovered from registrants and an estimated \$0.3M of interest earned on reserve investments. On this basis the reserve is forecasted to grow to \$12.8M by the end of 2029, however, it will hover at approximately 38% of total expenses – about five months of operating expenses – as outlined in the table below. Board policy provides that the reserve should be sufficient to maintain ongoing operations for six months and that RPRA should move toward this target over time.

The contribution to the reserve will be recovered from all program fees. Any interest earned by the operating reserve fund cash balances are deposited into the fund and is counted towards the target annual contribution, in accordance with the board-approved policy. The HWP start-up deficit will be fully recovered in 2026. The RRCEA start-up deficit will be fully recovered in 2029 and each program will contribute an equal share. The following table details RPRA’s actual and forecasted net assets and operating reserve balances from 2025 to 2029.

NET ASSETS 2025–2029						
Asset	(in millions \$)	2025 actual	2026 forecast	2027 budget	2028 forecast	2029 forecast
Operating reserve		\$9.91	\$10.71	\$11.41	\$12.11	\$12.81
RRCEA start-up deficit (to be recovered in future years)		(0.37)	(0.28)	(0.18)	(0.09)	–
HWP start-up deficit		(0.22)	–	–	–	–
Total net assets		\$9.32	\$10.44	\$11.23	\$12.02	\$12.81
Net assets as a percent of expenses		39%	36%	37%	38%	39%
Total reserve contribution (recoveries and interest) as a % of expenses		3%	3%	2%	2%	2%
Reserve as a percent of expenses		42%	38%	38%	38%	39%

Risk

In developing this business plan, RPRA has considered the enterprise risks that could impact execution. RPRA has a robust enterprise risk management plan that identifies, assesses, and develops mitigation plans to manage risks, including risks to the organization, delivery of RPRA’s mandate and achievement of the organization’s objectives.

The key risks associated with the 2027-2029 Business Plan include:

- Uncertain assumptions about government decision-making, including the possibility that outcomes of the review of several regulations issued under the RRCEA will affect RPRA’s forecasted expenses during the planning period, the potential for new materials to be designated under the RRCEA and the potential for new directions to build and operate more digital registries.
- Uncertain assumptions about the impact of tariffs on registrants’ businesses, supply volume and impact on the economy, such as trajectory of inflation and interest rates.
- Uncertain assumptions about the number of registrants and the volume of interactions with compliance and registry officers.
- Uncertainties inherent in the implementation of new and unique regulatory programs, including the level of voluntary compliance by obligated parties, the support needs of those parties and the effectiveness of communication and compliance strategies.
- Uncertainties in the Excess Soil Registry program, including the number of notices filed and accompanying soil volume reported, which may be affected by ministry compliance activities.
- Technology risks in the development and deployment of registry enhancements.
- Uncertainties about availability, recruitment and retention of skilled, competent human resources.

The forecasts for 2028 and 2029 are more uncertain than the 2027 budget. Specific uncertainties include:

- The ultimate complexity of and volume of interactions for the Blue Box Program, which differ substantially in scope and structure from the other producer responsibility programs.
- Resource requirements to implement any AG recommendations, including the coordination, planning and implementation effort required across the full set of action items, and potential impacts on the planned timelines to achieve RPRA’s strategic goals.
- Resource requirements to support complex compliance cases and expanding audit and data verification needs across all producer responsibility programs.
- Resource requirements related to data analysis and management to support growing public reporting, compliance and finance-related data needs.
- The results of competitive procurements for IT support services and other projects.
- Technology costs to implement new or improved registry functionalities.

Modest financial contingencies have been added to the 2027 budget and the 2028 and 2029 forecasts, increasing in the outer years to reflect the greater uncertainty in RPRA’s operating environment, including salary and professional fee contingencies.

RPRA’s risk mitigation strategies support organizational resilience to deliver its legislated mandate, fulfill directions from the Minister and achieve its strategic priorities. RPRA will monitor its risks throughout the planning period and will continually assess its exposure and update its mitigation strategies.



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