

# ANNUAL REPORT 2024



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.

All photos in this report were taken on location at Ontario material processing facilities, where resources regulated under the *Resource Recovery and Circular Economy Act, 2016* are recovered, repurposed or recycled.

Thank you Miller Waste Systems - Newmarket Material Recovery Facility, Emterra Tire Recycling and Quantum Lifecycle Partners for the opportunity to capture images of processed bales of aluminum, newspaper, cardboard, plastic bottles, circuit boards and rubber crumb.

All images photographed by **Jason George** | [www.jasongorge.com](http://www.jasongorge.com)  
Art Direction and Design by **deLine & Co.** | [www.delineandco.com](http://www.delineandco.com)

TABLE OF CONTENTS

01 Milestones  
Towards a waste-free tomorrow ..... 4

02 Message from the Chair  
A New Strategy for a Waste-free and Prosperous Ontario.....6

03 Message from the CEO  
Effective Compliance, Efficient Registry Services, Trusted Reporting .....8

04 Message from the Registrar  
Adapting to serve registrant needs ..... 10

05 Glossary  
Key Acronyms .....12

06 About RPRA  
Ontario’s Circular Economy Regulator ..... 13

07 Year in Review  
Advancing a New Vision and Mission.....20

08 Program Highlights  
Compliance, Enforcement and Registry Services ..... 33

09 Oversight of Wind Up of WDTA Programs  
Legacy Recycling Programs: Oversight, Transition, and Closure .....38

10 Corporate Scorecard  
Strategic Goals in Action .....40

11 Financials  
Year in review ..... 46  
Management discussion and analysis / page 47  
Independent Auditor’s Report / page 52  
Statement of financial position / page 53

12 Appendices  
Overview..... 72  
A Stewardship Ontario Annual Report / page 74  
B Ontario Electronic Stewardship Annual Report / page 96  
C Ontario Tire Stewardship Annual Report / page 114  
D Brewers Retail Inc. Annual Report / page 119



# Towards a Waste-free Tomorrow



- NOVEMBER**  
Waste-Free Ontario Act, 2016 comes into force; RPRA established
- FEBRUARY**  
Minister directs wind up of legacy Used Tires Program and Ontario Tire Stewardship
- FEBRUARY**  
Minister directs wind up of legacy Waste Electrical and Electronic Equipment Program and Ontario Electronic Stewardship

**APRIL**  
Minister directs wind up of Municipal Hazardous or Special Waste Program

**DECEMBER**  
Minister directs accelerated wind up of batteries portion of Municipal Hazardous or Special Waste Program

**DECEMBER**  
Used Tires Program winds up
- JANUARY**  
Extended producer responsibility for tires begins

**AUGUST**  
Minister directs wind up of legacy Blue Box Program, Stewardship Ontario and the Continuous Improvement Fund

**DECEMBER**  
Government expands RPRA's mandate to deliver digital reporting services for waste and resource recovery programs beyond producer responsibility



- APRIL**  
Minister directs RPRA to create Hazardous Waste Program Digital Reporting Service
- JUNE**  
Batteries portion of Municipal Hazardous or Special Waste Program winds up
- JULY**  
Extended producer responsibility for batteries begins
- DECEMBER**  
Legacy Waste Electrical and Electronic Equipment Program winds up



- JANUARY**  
Extended producer responsibility for electronics begins

**FEBRUARY**  
RPRA Industry Advisory Council established

**MARCH**  
Ministry directs RPRA to create Excess Soil Digital Reporting Service

**SEPTEMBER**  
Legacy Municipal Hazardous or Special Waste Program winds up

**OCTOBER**  
Extended producer responsibility for Hazardous and Special Products begins

**DECEMBER**  
Excess Soil Registry opens
- MARCH**  
RPRA Service Provider Advisory Council established

**NOVEMBER**  
Hazardous Waste Program Registry opens
- JANUARY**  
Producer responsibility for lighting begins

**JANUARY**  
Excess Soil Registry re-opens after 2022 pause

**OCTOBER**  
RPRA publishes the Datacall Trends Report: Analysis of Ontario's Residential Recycling Program from 2002 to 2021
- JANUARY**  
New Where to Recycle Map launched

**OCTOBER**  
RPRA's first strategic plan that covers 2025-2030 published

**DECEMBER**  
New data analytics toolkit implemented to enhance data analysis for compliance and public reporting

**DECEMBER**  
RPRA's operation of the Datacall winds up

**DECEMBER**  
Legacy Blue Box Program's Continuous Improvement Fund winds up operations
- JANUARY**  
Auditor General of Ontario initiates performance audit of RPRA

**MARCH**  
New public reporting webpage created for batteries

# A New Strategy for a Waste-free and Prosperous Ontario

**2024** marked the eighth year of the Resource Productivity and Recovery Authority since it was established on November 30, 2016, and the first full year in which RPRA did not have a new mandate to implement.

With all six producer responsibility programs and both digital reporting programs operating and at various stages of maturation, 2024 provided an opportunity to reflect on the future strategic direction of the organization.

The strategic planning exercise initiated in 2023 was completed in 2024, and RPRA's first strategic plan, covering 2025 to 2030, was published this past fall. This exercise produced a refreshed vision and mission statement that reinforces RPRA's core purpose to achieve the Ontario government's environmental and economic policy objectives to reduce waste, increase waste diversion, support a free market in waste management services, and advance a circular economy.

The strategic plan also articulated the five strategic goals that will guide RPRA's future business planning process:

- 1. Effective enforcement that supports waste reduction and a healthy resource recovery sector
- 2. Accessible registry services that provide value to registrants
- 3. Trusted and useful public information about resource recovery, waste and RPRA activities
- 4. A connected culture where employees can grow and do meaningful work
- 5. Robust internal systems and processes that remain innovative and adaptable to change

These five goals will ensure RPRA's future activities are aligned with the government's objectives outlined in RPRA's legislated mandate by focusing the organization's activities on its core purposes as a modern environmental and economic regulator and registry service provider.



In June 2024, following an extensive national search, the Board appointed Noah Gitterman as RPRA's new CEO. Having previously served as RPRA's General Counsel, Chief of Strategic Initiatives, and Registrar, Noah's appointment facilitated a seamless leadership transition and ensured Noah's deep institutional knowledge and regulatory expertise will continue to support RPRA's ongoing evolution as a highly effective regulatory authority.

As we ushered in Noah, we also bid farewell to Frank Denton, RPRA's first CEO. Under Frank's seven-year tenure, RPRA evolved from an abstract mandate outlined in legislation to Canada's first circular economy regulator. Under Frank's leadership, RPRA oversaw the successful transition of Ontario's legacy waste diversion programs to the province's new producer responsibility regulatory framework and launched two new digital reporting services for the Ministry of the Environment, Conservation and Parks. Frank's legacy is Noah's inheritance, and the Board of Directors is grateful for both Frank and Noah's leadership.

“With our first strategic plan in place and a refreshed vision to guide us, I’m excited about the road ahead—one where RPRA continues to deliver real environmental outcomes while supporting Ontario’s economy through collaboration, innovation, and accountability.”

In 2024, we also said goodbye to Saqib Cheema, one of the original members of RPRA's first fully constituted Board of Directors. Saqib was appointed in November 2017 and served until October 2024. As a Board, we are grateful for his many contributions to the Board's strategic oversight of RPRA, particularly his deep knowledge of financial accounting, strategic management and business management.

We also benefited immensely from the support and guidance of the Honourable Andrea Khanjin, who served as Minister of the Environment, Conservation and Parks throughout 2024 until the writ was called on January 29, 2025. With the re-election of the Progressive Conservative Party of Ontario under Premier Doug Ford to a third majority government, and the subsequent appointment of the Honourable Todd McCarthy as Minister of the Environment, Conservation and Parks on March 19, 2025, we look forward to continuing our partnership with the Ministry and Minister in serving both the government and the people of Ontario to advance Ontario's circular economy.

2025 is already proving to be a challenging year for Ontario businesses with the onset of the US-Canada Trade War. I am confident RPRA's collaborative approach to its regulatory mandate will result in more burden reduction that supports environmental outcomes and supports Ontario businesses, municipalities and other organizations in navigating the uncertain economic environment created by unpredictable US trade policies. RPRA's two industry councils were invaluable in 2024 for sharing ideas

and feedback to support both compliance outcomes and cost-efficiency in RPRA's operations, and their role as a feedback loop and forum for collaboration will be even more important in 2025.

Finally, I want to extend my sincere appreciation to RPRA's executive management team, fellow directors on the Board, and the entire staff for their dedication and hard work. Your commitment and expertise have been instrumental in making 2024 another successful year.

  
**ROBERT POIRIER**  
Chair



# Effective Compliance, Efficient Registry Services, Trusted Reporting

**2024** marked an important milestone for both RPRA and me personally. My appointment as CEO in June 2024 replacing outgoing CEO Frank Denton was the first transition in the organization’s top executive position. I am thankful for the Board’s confidence in my leadership and the support of my executive team and staff, in both my new role and previous roles as General Counsel, Chief of Strategic Initiatives and Registrar.

I joined RPRA as General Counsel in April 2018, shortly after it was first established. It has been a deeply rewarding journey as we continue to build out Canada’s first fully empowered circular economy regulator and implement a novel and innovative regulatory framework. Our successes to date have been achieved through a series of partnerships based on trust, transparency and collaboration, with the Ministry of the Environment, Conservation and Parks, industry, the regulated community, and our staff and Board of Directors. This formula for success has guided our work in 2024 and will continue to inform our approach in the future.

The summary of our successes in 2024 can be found in the corporate scorecard section of this report. In some of our most important metrics measured through our annual registrant survey, which is administered by a third-party research firm, we were able to sustain the positive trends established since we began the survey in 2019. We saw increases in scores related to our overall performance, as well as consultations and education and outreach materials. As positive as the results are, the survey results continue to challenge us to do better, particularly in understanding the business needs of the regulated community, increasing the clarity of our communications, and reducing burden, which will be priority areas for our work in 2025 and beyond. Our work in 2024 sought to address the feedback



we received throughout the year – formally through our annual registrant survey and advisory councils, as well as informally through the many constructive engagements we have with our regulated community. One of RPRA’s fundamental values is collaboration, and we continued to work in an open, collaborative spirit with our colleagues across all our departments (from compliance to IT, to communications, to finance and more), as well as with our registrants and other stakeholders, to improve our service. For example, we established an internal program to facilitate site visits and in-office presentations between our staff and the businesses and industries we regulate to increase mutual understanding and appreciation of the operational realities of the businesses we regulate and complex regulatory requirements we enforce. We also struck an internal working group to work

“In 2024, we strengthened our services, deepened our partnerships, and made meaningful progress on our strategic goals—all while laying the groundwork for smarter data reporting and more effective compliance in the years ahead.”

closely with our colleagues in the Ministry of the Environment, Conservation and Parks and the businesses we regulate to prepare for and share information with our registrants about the recent amendments to the regulatory framework.

We also established a new key performance indicator related to our public reporting obligations. The registrant survey set a baseline, with most respondents familiar with our public reporting responding positively, against which we will measure progress. Following feedback from stakeholders about enhancing our public reporting, we made significant investments last year by implementing a data analytics toolkit into the organization’s IT infrastructure, creating new roles related to data analysis, and working with data experts to develop an operational model for data analytics that will ensure accurate and timely reporting. I am confident the fruits of those investments will become increasingly apparent this year and in coming years as we continue to evolve this critically important function at RPRA.

These examples speak to the importance of open communication and feedback, and the proven value of collaboration in the relationship between RPRA and the businesses we regulate. Our 2024 achievements also speak to the talent and dedication of RPRA staff. I am very proud that we were able to improve the service we provide to registrants and the public, while also continuing to build a highly engaged and conscientious workforce.

The foundation of trust, partnership and communication we have built with our regulated

communities will be important in 2025 and the foreseeable future as we collectively face the economic uncertainty wrought by the Trump administration’s trade war with Canada. We will continue to be tightly focused on our strategic goals, which include working collaboratively with our partners to reduce burdens wherever possible, streamlining processes and requirements, and ensuring our work brings demonstrable value to our registrants and the public.

As we look ahead, we will continue to strengthen our operations, collaborate with stakeholders, and advance towards the achievement of strategic goals in our new strategic plan, with a sharp focus on our tri-partite mission: effective compliance and enforcement, efficient registry service, and trusted public reporting. I want to thank the Board, all RPRA staff, the Ministry, our registrants, and our industry partners for their dedication and support and above all their partnership with us. Together, we are building a more sustainable and prosperous Ontario.

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

**NOAH GITTERMAN**  
Chief Executive Officer

## Adapting to Serve Registrant Needs

In 2024, RPRA's six producer responsibility programs continued to mature, supported by the availability of additional enforcement tools. For the first time, Administrative Penalty (AP) Orders—an important way to encourage compliance—were put into action successfully.

Following engagement with registrants and the gradual application of other available compliance tools, we issued our first Notices of Intention (NOIs) to issue AP Orders in January of last year to several Blue Box and tires producers for failing to establish and operate a collection system or for failing to submit annual supply reports. Most of the non-compliant producers that received a notice complied with the regulatory requirements, negating the need to issue AP Orders to all but three producers. The availability of additional enforcement tools has strengthened RPRA's ability to fulfill its compliance mandate to ensure a level playing field and promote compliance with Ontario's circular economy laws.

We also continued to enhance our approach to risk-based compliance by developing a prototype risk dashboard and starting work on an updated risk framework, which will be consulted on this year before it is finalized. Our ongoing efforts to enhance the operationalization of our risk-based compliance framework will also benefit immensely from our investments in data analytics in 2024, allowing compliance officers to better assess risk and identify proportional and effective interventions to promote compliance using accurate and reliable data.

While much attention has been paid to our recent use of the Administrative Penalties Regulation to compel compliance, the primary focus of our work last year was on promoting compliance by working collaboratively with the regulated community, using effective communications strategies, and providing information to support registrants' understanding of their regulatory requirements to achieve voluntary



compliance. This approach was applied to make complying with regulatory requirements easier and less burdensome for our registrants in our producer responsibility programs and in our digital reporting programs, where Ministry of the Environment, Conservation and Parks inspectors continue to be responsible for enforcement.

In 2024, the number of interactions, both inbound and outbound calls and emails, between RPRA front line staff and our registrants continued to grow, increasing from more than 91,000 in 2023 to almost 95,000 in 2024. This growth was driven by the growing number of registrants and their need for direct support, and growing call campaigns to identify and bring free riders into compliance. We also created new reporting guidebooks for producer responsibility programs, as well as updated existing ones, and posted 49 new FAQs and attended more industry events, including First

“The deployment of new enforcement tools in 2024 marked a turning point in our approach to enforcement. Administrative Penalty Orders strengthened our ability to fulfill our mandate to ensure a level playing field and promote compliance with Ontario's circular economy laws.”

Nations events, to increase both RPRA's visibility and accessibility to registrants.

The Compliance and Registry Team also consulted registrants on the development of eight new registry procedures and reviewed all existing procedures to ensure they were up to date and aligned with our registrants' business operations, and to remove administrative burdens that were not supporting the objectives of the regulatory framework. We also responded to industry requests for support on how to share collection sites and buy and sell performance credits by engaging an expert consultant to engage industry and assist us in developing guidance materials. And we implemented enhancements to our registry systems, including improvements to the corrections process for hazardous waste manifests, and updates to our internal case management system, to streamline our own activities and make the system easier for registrants to use.

While these examples may quantify the significant volume of engagement and effort supporting registrants in understanding their regulatory requirements, they don't fully describe the value and impact of frontline compliance and support officers' interactions with our registrants. Our commitment to collaboration is based on an acknowledgement that RPRA is part of a broader ecosystem made up of people, businesses and organizations all working towards complying with Ontario's circular economy laws and more importantly, the policy objective of reducing waste and increasing waste diversion underpinning the

producer responsibility regulatory framework.

The compliance team's successes in 2024 could not have been achieved without this collaboration and I am deeply thankful to RPRA's staff, my executive colleagues, the Ministry, and our regulated community who continue to both challenge and support me in achieving the vision of a waste-free and prosperous Ontario.

A handwritten signature in black ink, appearing to read 'Mary Cummins'.

MARY CUMMINS  
Registrar





Key Acronyms

<b>CIF</b>	Continuous Improvement Fund	<b>OES</b>	Ontario Electronic Stewardship
<b>EEE</b>	Electrical and Electronic Equipment	<b>OTS</b>	Ontario Tire Stewardship
<b>EPA</b>	<i>Environmental Protection Act</i>	<b>PRO</b>	Producer Responsibility Organization
<b>HSP</b>	Hazardous and Special Products	<b>RPRA</b>	Resource Productivity & Recovery Authority
<b>HWP</b>	Hazardous Waste Program	<b>RRCEA</b>	<i>Resource Recovery and Circular Economy Act, 2016</i>
<b>ITT/AV</b>	Information technology, telecommunications, and audio-visual equipment	<b>SO</b>	Stewardship Ontario
<b>MECP</b>	Ministry of the Environment, Conservation and Parks	<b>UTP</b>	Used Tires Program
<b>MHSW</b>	Municipal Hazardous or Special Waste Program	<b>WDTA</b>	<i>Waste Diversion Transition Act, 2016</i>
		<b>WEEE</b>	Waste Electrical and Electronic Equipment Program

Ontario’s Circular Economy Regulator

Mandate

RPRA was established by the Government of Ontario on November 30, 2016, as the regulator responsible for enforcing Ontario’s new producer responsibility regulatory framework to advance the province’s circular economy. Under this framework, individual producers are operationally and financially responsible and accountable for the products and packaging they sell into Ontario’s market when consumers are finished using them.

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

Under the WDTA, RPRA is responsible for:

- Overseeing legacy product stewardship programs until their complete wind up. This includes overseeing Industry Funding Organizations (IFOs) and Industry Stewardship Organizations (ISOs) and monitoring the waste diversion programs they operate. In 2024, RPRA continued to oversee the legacy Blue Box Program and the implementation of the final steps of the approved Blue Box Wind Up Plan by Stewardship Ontario (SO). Other legacy stewardship programs for Tires, Batteries, Waste Electrical and Electronic Equipment (WEEE) and Municipal Hazardous or Special Waste (MHSW) wound up operations between 2019 and 2021.
- Approving wind-up plans and overseeing the liquidation of IFOs and the programs they operate as directed by the Minister. In 2024, RPRA continued to oversee the liquidation of Ontario Tire Stewardship (OTS), which operated the Used Tires Program until it wound up on December 31, 2018. RPRA also continued to oversee the liquidation of Ontario Electronic Stewardship

(OES), which operated the WEEE Program until it wound up on December 31, 2020.

- Administering the annual municipal Datacall to compile information to determine the legacy Blue Box system cost and set the Blue Box Steward Funding Obligation. RPRA published the final complete Datacall Report for the legacy Blue Box Program run by SO in early 2023. The final Datacall was published at the end of 2024.
- Undertaking compliance actions including conducting inspections, issuing monetary penalties, and undertaking prosecutions to enforce the requirements of the WDTA and its associated regulations.

Under the RRCEA, RPRA is responsible for:

- Establishing, operating, and maintaining a public registry to support the producer responsibility regulatory framework for the collection and management of designated materials, by allowing producers of designated materials under the RRCEA and their service providers to register and report as required by the regulations.
- Establishing, operating, and maintaining registries for excess soil, and for liquid industrial and hazardous waste.
- Undertaking compliance actions for producer responsibility programs, including conducting inspections, issuing compliance orders and monetary penalties, and undertaking prosecutions to enforce the requirements of the RRCEA and its associated regulations.
- Providing information to the public about resource recovery and waste reduction in Ontario.
- Providing information to the Minister of the Environment, Conservation and Parks to support ministry decision-making.

Under the WDTA and RRCEA, the Minister of the Environment, Conservation and Parks has legislative





oversight of RPRA. An [Operating Agreement](#) between the Minister and RPRA details the roles and responsibilities of the two parties. Like other Ontario administrative authorities, RPRA finances its operations through fees and charges to its regulated parties on a cost-recovery basis. RPRA receives no funding from the Government of Ontario.

**Governance and Executive Management**

RPRA is governed by a skills-based Board of Directors composed of 11 members. The Board is responsible for RPRA’s overall strategic direction and for ensuring it fulfills its mandate. It is accountable to the Minister, through the Chair, for RPRA’s delivery of its mandate and

responsibilities under the WDTA, RRCEA, EPA, and the Operating Agreement.

As part of its commitment to transparency and as required by the Minister, RPRA posts [minutes of Board meetings](#) on its website one week after they are adopted.

The Minister appoints five members to the Board of Directors, while the Board elects an additional six members. The Board also elects its officers, including the Chair, Vice-Chair, Secretary, and Treasurer. Additionally, the Minister has the authority to appoint the Board Chair. In 2024, the following were directors on RPRA’s Board of Directors:

**Board of Directors**

<b>Robert Poirier</b>	Chair	Re-elected November 2024
<b>Ken Kawall</b>	Vice-Chair & Treasurer	Re-elected July 2023
<b>Mary Shenstone</b>	Vice-Chair	Re-elected November 2023
<b>Saqib Cheema</b>	Director	Term ended October 2024
<b>Janet Clark</b>	Director	Re-appointed November 2024
<b>Tanweer Gilani</b>	Director	Re-appointed March 2024
<b>Andrea Nemtin</b>	Director	Re-elected November 2022
<b>Rajesh Sharma</b>	Director	Re-elected November 2022
<b>Marnie Silver</b>	Director	Re-appointed July 2024
<b>Jeffrey Steiner</b>	Director	Re-appointed April 2024
<b>Tom Wright</b>	Vice-Chair	Term ended January 2024

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

The per diem rates for members in 2024 were as follows:

- Chair** – \$744
- Vice-Chair** – \$583
- Director** – \$472

Total Board remuneration in 2024 was \$328,071

RPRA’s four committees and descriptions of each are [listed on its website](#).



Executive Management Team

Noah Gitterman	Chief Executive Officer, Effective June 4, 2024
Frank Denton	Chief Executive Officer, Term ended June 4, 2024
Mary Cummins	Registrar
Lorella Hayes	Chief Financial and Administration Officer
Lisa Inness	Chief Information Officer
Wilson Lee	Chief of Programs & Public Affairs

RPRA has six officers comprised of Board members, executives and RPRA staff:

Robert Poirier	Chair
Mary Shenstone	Vice-Chair
Ken Kwall	Vice Chair and Treasurer
Andrea Abraham	Corporate Secretary
Noah Gitterman	CEO, Effective June 4, 2024
Frank Denton	CEO, Term ended June 4, 2024
Mary Cummins	Registrar

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





Advisory Councils

RPRA works with two advisory councils made up of regulated parties and industry experts, both established under ministerial direction: the Industry Advisory Council and the Service Provider Advisory Council. In 2024, the councils were made up of the following members:

Industry Advisory Councils

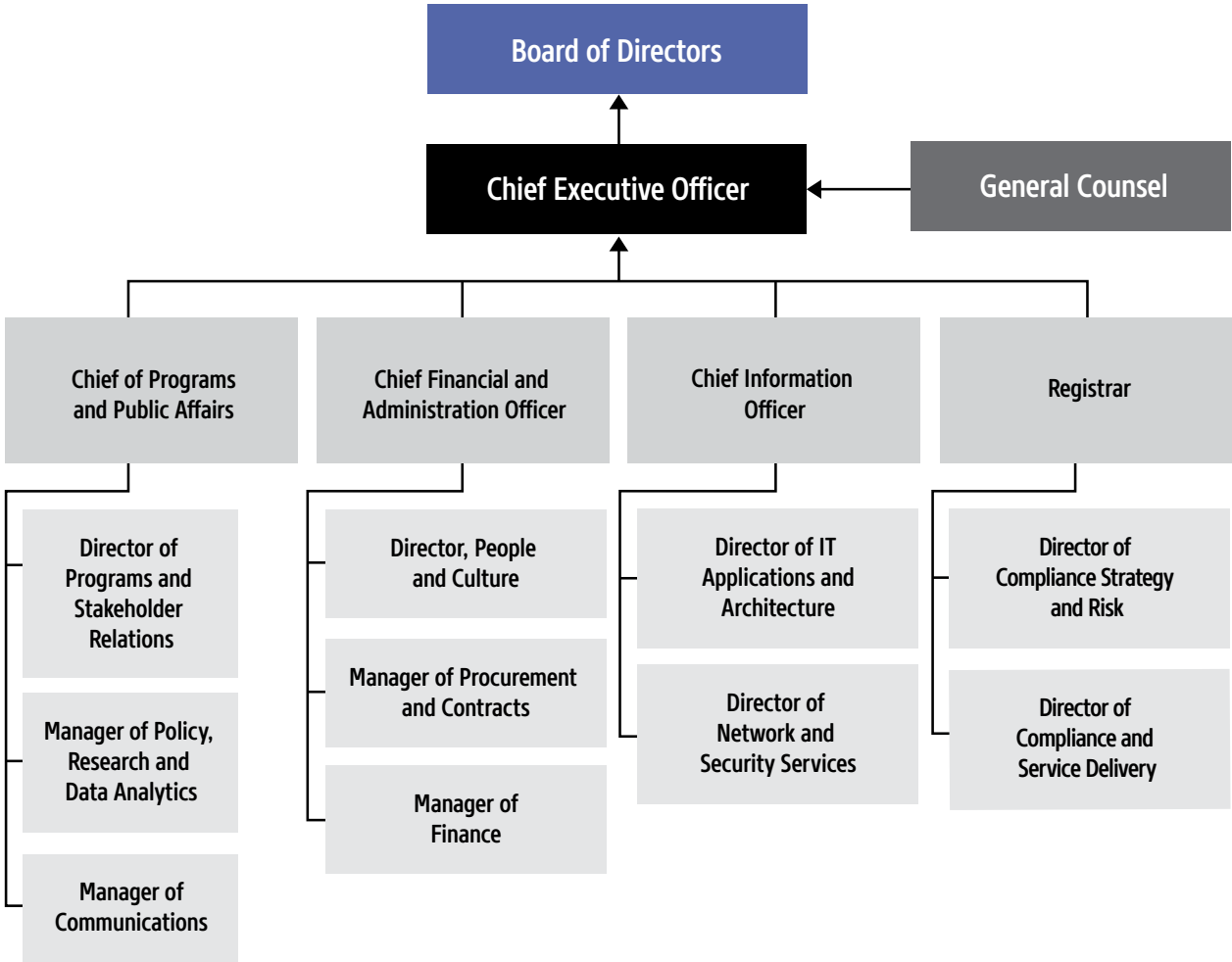
Organization	Representative
Tire and Rubber Association of Canada	Carol Hochu (Co-Chair)
RPRA Board of Directors	Jeffrey Steiner (Co-Chair)
Canadian Beverage Association	Shane Buckingham
Retail Council of Canada	Sebastian Prins
Food, Health & Consumer Products of Canada	Michelle Saunders
Canadian Consumer and Special Products Association	Simon Kinsman
Electronic Products Stewardship Canada	Shelagh Kerr
Canadian Federation of Independent Businesses	Julie Kwiecinski
News Media Canada/ Ontario Community Newspapers Association	Paul Deegan / Gordon Cameron
Electro-Federation Canada	Cherith Sinasac
Chemistry Industry Association of Canada	Don Fusco
Canadian Vehicle Manufacturers' Association	Yasmin Tarmohamed

Service Provider Advisory Council

Organization	Representative
Emterra Group	Paulina Leung (Co-Chair)
RPRA Board of Directors	Jeffrey Steiner (Co-Chair)
Association of Municipalities of Ontario	Dave Gordon
Loop Recycled Products	Josh Wiwcharyk
Environmental 360 Solutions	James Ewles
City of Toronto	Charlotte Ueta
Quantum Lifecycle Partners	Clayton Miller
Ontario Tire Dealers Association	Adam Moffat
Waste to Resource Ontario	Ashley De Souza
Waste Connections of Canada	Izzie Abrams
Northumberland County	Adam McCue
Region of Peel	Norm Lee
GFL Environmental	Nicole Willett

Human Resources

RPRA's organizational structure in 2024 is set out in the chart below:



RPRA's staff complement at the close of 2024 was 84.2 full-time equivalents (FTEs) compared to 77.2 FTEs at the close of 2023. RPRA's staffing growth occurred primarily in the Compliance and Registry and Finance and Human Resources teams. The Compliance and Registry Team FTE increased by 5.5 FTEs to support RPRA's ongoing efforts to help registrants and undertake compliance initiatives to ensure a level playing field. The Finance and Human Resources Team FTE increased by 2.5 FTEs to support the organization's growing need for financial analysis to inform decision-making, performance evaluation and enterprise risk assessment.





# Advancing a New Vision and Mission

In 2024, RPRA finalized a strategic planning exercise that was initiated in 2023 with the publication of its first ever [strategic plan covering the years 2025 to 2030](#).

The planning exercise produced a refreshed vision and mission statement that reflects RPRA's broad mandate as both an environmental and economic regulator and its expanded mandate to deliver digital reporting services, in addition to its compliance and enforcement mandate for producer responsibility programs.

**Vision:**  
A waste-free and prosperous Ontario.

**Mission:**  
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.

The strategic plan was developed to provide a framework for our annual business planning process to ensure the activities the organization plans and budgets for annually are aligned with the strategies and objectives that have been identified as providing the clearest paths towards fulfilling its legislated mandate.

The plan is organized around five strategic goals that are markers of success in achieving RPRA's mission. The first three goals outline the main components of RPRA's mandate, and the remaining goals articulate the conditions necessary to achieve our three mandate-driven goals.

The strategic plan also articulates the key objectives of each strategic goal, as well as the strategies that will be pursued to achieve those goals:

**Internal Audit**  
Following board approval in 2023 to establish an independent and objective internal audit function

## The Strategic Plan Goals

Goals	Objectives
Effective enforcement that supports waste reduction and a healthy resource recovery sector	<ul style="list-style-type: none"><li>• Make risk informed decisions about compliance activities</li><li>• Minimize burden on the regulated community while achieving compliance outcomes</li><li>• Build trust with our regulated community</li></ul>
Accessible registry services that provide value to registrants	<ul style="list-style-type: none"><li>• Provide responsive services that enable registrants to meet their regulatory requirements</li><li>• Cost-effectively maintain and enhance usability, security and reliability of the registry</li></ul>
Trusted and useful public information about resource recovery, waste and RPRA activities	<ul style="list-style-type: none"><li>• Make registry information public by default, other than commercially sensitive information</li><li>• Present reliable information to support the needs of registrants, the government, other stakeholders and the public</li><li>• Transparently communicate our operational decisions and activities</li></ul>
A connected culture where employees can grow and do meaningful work	<ul style="list-style-type: none"><li>• Create a supportive, inclusive and trust-based work environment</li><li>• Empower RPRA employees to innovate, adapt to change, and perform at the leading edge</li></ul>
Robust internal systems and processes that remain innovative and adaptable to change	<ul style="list-style-type: none"><li>• Embed data-informed decision-making in all operations</li><li>• Continuously improve technology, processes, and systems to drive efficiency and effectiveness</li><li>• Refine a planning framework that increases alignment, prevents redundancy and fosters innovation</li></ul>

The strategic plan guided the development of the [2025 Business Plan](#), and both were published in October 2024.



The refreshed vision and mission statement reflects RPRA’s broad mandate as both an environmental and economic regulator and its expanded mandate to deliver digital reporting services, in addition to its compliance and mandate enforcement for EPR programs.

that reports functionally to the Audit and Risk Committee of the board and administratively to the CEO, KPMG was retained as RPRA’s internal auditor in March 2024.

The Audit and Risk Committee set the scope of the first internal audit to RPRA’s internal financial controls, including accounts receivable and billing, expenses, and cost allocations. KPMG’s audit found RPRA’s key financial controls were working as designed and made several medium and low priority recommendations to further enhance RPRA’s internal control environment and improve documentation.

Data

Data accuracy, integrity and security underpin most of the strategic goals and objectives of the strategic plan, as well as the 2025 Business Plan. Significant investments and efforts were made in 2024 to ensure data could be used as a strategic foundation in RPRA’s operations and decision making.

The RRCEA requires RPRA to ‘establish, maintain and operate an electronic registry’ to manage data submitted by registrants, which is key to enforcing the requirements of the RRCEA and its associated regulations and achieving the policy objectives of Ontario’s circular economy initiative. The RRCEA also gives RPRA a public reporting mandate, which can only be achieved through effective data governance and data analytic abilities. RPRA’s Operating Agreement with the Minister of the Environment, Conservation and Parks also requires RPRA to develop and maintain a data-driven risk-based compliance framework to support cost-effective

compliance and enforcement. In 2024, RPRA took steps to accelerate its data analytics capabilities:

- 1 A data analytics and governance initiative that began in late 2023 to develop and implement best practices around the use of data to maximize data utility was accelerated. In 2024, RPRA completed data dictionaries for key data platforms, conducted an inventory and designed a process for updating all data-related policies. A data mapping and classification project is currently underway.
- 2 RPRA procured and implemented a data analytics platform integrated into the registry system that enables RPRA staff to ingest, process, transform, visualize and share data in a secure technology environment that can be further scaled commensurate with the organization’s data needs and data capabilities.
- 3 RPRA engaged data experts specializing in operational process enhancements to develop an operational model to facilitate the ongoing integration of data analysis and transformation into compliance, financial management, and public reporting projects.

RPRA’s investments in its data analytics capabilities will ensure more timely and reliable public reporting and cost-effective compliance and enforcement by leveraging its data assets.

Burden Reduction

Reducing burden and providing cost-effective services are ongoing initiatives, and their importance is embedded in RPRA’s [corporate](#)



[values](#). We are committed to carrying out our activities in an efficient and cost-effective manner that delivers value for money and makes progress toward the intended outcomes of our governing legislation. As Ontario’s economic environment continues to be challenged by a US-instigated trade war, RPRA will continue to engage with registrants and industry stakeholders to identify further opportunities to reduce costs and minimize administrative burden, while ensuring regulatory outcomes are achieved. RPRA began 2024 by deferring to 2025 the requirement for processors of batteries,

electronics, lighting and hazardous and special products to submit a recycling efficiency rate verification report. This decision was based on registrant feedback received during consultations on developing recycling efficiency rate procedures. Registrants communicated that they require additional time to adapt their operational processes to comply with the proposed procedures. Audit and verification requirements outlined in the regulatory framework ensure that the information submitted to RPRA is accurate and verified. While these requirements ensure a level playing field for businesses, they also entail costs related to verifying the accuracy of supply data. RPRA sought





RPRA continued to collaborate with EPR regulators across Canada to promote consistency and harmonization, share expertise and resources, foster knowledge and capacity building, and strengthen regulatory effectiveness.

opportunities to reduce administrative and financial burden on registrants by taking a balanced, risk-based approach. Producers were required to submit a verification report to establish a baseline in the first year verification was required. For those producers reporting in subsequent years, we required only high-priority producers to submit a report. In 2024, this reduced the number of producers in the Hazardous and Special Products Program required to submit verification reports from 229 to 50. This approach to burden reduction using risk-based compliance strategies achieves regulatory outcomes at lower cost and effort to registrants and will be increasingly applied across all programs as RPRA continues to enhance the operationalization of its risk-based compliance framework in 2025.

Similarly, in spring 2024, RPRA deferred until 2025 the requirement for producers and Producer Responsibility Organizations (PROs) of batteries, electronics, lighting and hazardous and special products to submit performance audit reports. Registrants provided feedback during consultations on the development of performance audit procedures that more time is required to adapt their operational processes.

RPRA surveyed users of the RPRA HazTrack Mobile App to identify enhancements to make it easier to create manifests for the transportation, handling and storing of liquid industrial and hazardous waste. RPRA also reviewed ongoing feedback from registrants about the registry system through which they fulfill their reporting requirements and continued to identify ways to streamline processes and reduce administrative burden. These efforts

led to several enhancements in 2024 that improved internal processes and the registrant experience, including the RPRA HazTrack Mobile App, APIs for bulk data uploading, and the registry system.

In 2024, the Compliance and Registry Team enhanced support for registrants by increasing staff by 30%, and enhanced training frameworks, and continuing work on developing service standards. These efforts led to more effective frontline staff, improved registrant support and more capacity to focus on compliance matters, especially identifying and bringing free riders into compliance.

RPRA began a significant burden reduction initiative in 2024 to enhance the registry’s billing and payment system, particularly for Hazardous Waste Program (HWP) registrants. RPRA undertook a detailed assessment of its billing and payment system including surveying stakeholders via email, conducting workshops, and reviewing unsolicited feedback compiled since the HWP Registry was first launched in 2023. A prioritization framework was developed to sequence potential enhancements, and a project roadmap was developed. The project officially kicked off in April 2025.

The producer responsibility regulatory framework and digital reporting services RPRA operates on behalf of the Ministry of the Environment, Conservation and Parks require businesses to engage with RPRA front-line staff and report through RPRA’s registry system to fulfill their regulatory requirements. These requirements, like all regulatory obligations, can be challenging to understand and require administrative effort from regulated businesses, as well as financial costs, to comply. RPRA worked collaboratively



07 YEAR IN REVIEW

with registrants, industry stakeholders and ministry partners throughout 2024 and will continue in 2025 to identify ways to streamline processes and reduce costs to minimize burden on regulated businesses while continuing to ensure the intended outcomes of the regulatory framework are achieved.

Communications

Communications is one of RPRA's most important compliance tools and a critical strategy to engage registrants and stakeholders, support the regulated community in understanding the regulatory framework and achieving compliance, and increase public awareness about the province's circular economy initiatives and progress towards a waste-free future.

RPRA's website is the primary source of information about RPRA, Ontario's circular economy initiative, and regulatory requirements, for both registrants and the public. In 2024, RPRA continued to enhance the functionality of [rpra.ca](#) to support registrants in understanding and complying with their regulatory requirements and increase public awareness about the progress being made in reducing waste and increasing waste diversion.

Key enhancements to the website in 2024 included:

- A new webpage to explain how RPRA sets program fees. The '[How We Set Fees](#)' webpage enhances transparency around fee structures and the fee-setting process.
- We also launched a new web-based find-a-collection-site map at the start of the year and implemented a series of enhancements by year-end based on user feedback. The map boosted public access to collection site information and streamlined reporting on collection sites for producers and producer responsibility organizations, delivering benefits to both the public and registrants.
- A [consumer-facing webpage](#) was also launched on RPRA's website to share information about Ontario's producer responsibility programs, what materials can be recycled and where, and the progress made towards Ontario's circular

economy goals. In 2025, the webpage will be expanded to address the public need and desire for more accessible information about recycling.

- We also began enhancing the functionality of the site's search and FAQ functions, which will be completed later this year.
- The development of a plain language writing guide to support more accessible language on the website, as well as other communications materials.

In addition to enhancements to RPRA's websites and web-based communications, RPRA continued to utilize its Communications for Compliance (C4C) strategy, which prioritizes communications to inform registrants of their regulatory obligations to support voluntary compliance. In addition to the standard C4C tools that are routinely deployed, RPRA developed additional strategies in 2024 to further refine its C4C approaches.

RPRA also applied C4C strategies in exercising its recently acquired administrative penalty powers by integrating a warning step into the process. In addition to the Notices of Intention to Issue APs required by the RRCEA, which formally provides registrants 21-days to provide mitigating information to either avoid or reduce a potential AP Order, RPRA added an additional step to give registrants advance warning in writing that they are out of compliance and options to avoid an AP Order. This step, which is applied at Compliance Officers' discretion on a case-by-case basis, was another innovative communications tool that resulted in most compliance cases being closed before formal notice was required. This approach reaffirmed RPRA's commitment to supporting compliance outcomes over enforcement and avoided lengthy and costly dispute and appeals processes.

RPRA also collaborated with PROs to achieve positive compliance outcomes for their producer clients. By working closely with PROs, including reviewing their communications and providing key messages, RPRA was able to amplify its direct communications with producers to encourage and support compliance.

RPRA's C4C strategy is jointly developed

07 YEAR IN REVIEW



and implemented by the Compliance and Communications teams. As in past years, the C4C strategy was applied to all aspects of RPRA's communications to registrants in 2024, including:

- Annual supply and performance reporting
- Monthly general newsletter
- Quarterly HWP and ES newsletter
- Targeted communication campaigns for Excess Soil Registry users to raise awareness of regulatory requirements to file through the registry
- Using social media to increase awareness of RPRA and EPR programs
- Development of reporting guides and other training resources for registrants
- Email campaigns
- FAQs
- Registrar's Statements on significant and/or system compliance matters

Stakeholder Engagement

RPRA engages stakeholders through consultations, advisory councils, registrant surveys, learning series events, site visits, conferences, and direct meetings. These engagements create a positive feedback loop through which we receive invaluable input into how we do our work and how we can continue to improve. The feedback RPRA receives through these channels informed and illuminated all aspects of RPRA's work in 2024.

Site Visits

Site visits are an important way for RPRA staff to deepen their understanding of the businesses RPRA regulates. The operational realities of businesses are often challenged by regulatory requirements and the tension between the two must be reconciled for businesses to operate profitably and for regulatory outcomes to be achieved.

In 2024, RPRA staff attended several regulated sites to deepen their knowledge of material recovery



As Ontario’s economic environment continues to be challenged by a US-instigated trade war, RPRA will continue to engage with registrants and industry stakeholders to identify further opportunities to reduce costs and minimize administrative burden, while ensuring regulatory outcomes are achieved.

processes and technologies. RPRA staff attended an oil filter processing facility, a paper mill, and an electronics refurbishing and material extraction facility, among others. Past site visits have included a tire processing facility, battery processing facility, as well as a material recovery facility.

Speaker Series

RPRA also established a speaker series to invite key players in Ontario’s circular economy to engage with RPRA staff to share their knowledge and insights into how the implementation of Ontario’s extended producer responsibility regulatory framework is progressing.

In 2024, the speaker series hosted the head of policy for waste management from one of the largest municipalities in the province to discuss the role of municipalities in Ontario’s waste management and waste diversion system. The series also invited one of the leading policy analysts advising governments across Canada and the US on producer responsibility programs to speak on the historical trends in Ontario’s waste data. The series also heard from a leading advocate representing both environmental and business organizations.

RPRA will continue to engage with thought leaders in Ontario’s circular economy to support staff learning and create opportunities for industry to learn more about how RPRA operates.

Direct Engagements

Engaging directly with registrants and industry stakeholders is an important way to build mutual understanding and trust to support compliance and

achieve regulatory outcomes. RPRA cultivates a broad network of industry relationships to maintain open channels of communications and build collaborative partnerships. While an exhaustive list of engagements would be too long to recite, the engagements highlighted below are illustrative of RPRA’s commitment to openness, accessibility and transparency in our approach to the regulated community.

Throughout 2024, RPRA continued to work collaboratively with producer responsibility regulators across Canada to discuss ways to promote consistency and harmonization, share expertise and resources, foster knowledge and capacity building, and strengthen regulatory effectiveness.

RPRA also engaged routinely throughout the year with key stakeholder groups, including the Association of Municipalities of Ontario and Waste 2 Resource Ontario, which represents a broad sector of businesses and organizations involved in managing waste. In addition to regular meetings with Ministry staff, RPRA also held a joint meeting with the staff from the Ministry of Economic Development, Job Creation and Trade and the Ministry of the Environment, Conservation, and Parks and representatives from the Korea Environment Corporation, which is a public oversight agency mandated to operate South Korea’s producer responsibility programs, including undertaking compliance and enforcement.

RPRA staff participated in numerous conferences to share information about Ontario’s producer responsibility programs and approach to compliance

and to learn about regulated businesses and their compliance challenges. Key events included the Canadian Circular Economy Summit, the Canadian Stewardship Conference, the US Product Stewardship Forum, and the Retail Council of Canada’s Retail Sustainability Conference.

First Nations

RPRA has established an Indigenous Engagement Team to support Ontario First Nations in their transition to the new Blue Box Program. Throughout 2024, the team met regularly with the Ontario First Nations Technical Services Corporation to increase awareness of and access to Ontario’s producer responsibility programs. Starting in January 2024, RPRA staff observed the Continuous Improvement Fund’s (CIF) monthly First Nation Transition Working Group meetings to gain a better understanding of the business needs of First Nation communities interested in participating in the Blue Box Program. The working group ended at the end of 2024 with the wind up of the CIF. RPRA staff also attended the 2024 Northern Ontario First Nation Environmental Conference in October 2024 to learn more about the challenges First Nation communities face with waste management and resource recovery.

Consultations

To inform key decisions, RPRA regularly solicits registrants and stakeholders for feedback. RPRA’s formal consultations are guided by best practice principles developed by the Organization for Economic Cooperation and Development. The principles for public consultation, as well as a comprehensive list of past and current consultations, can be found on [RPRA’s website](#). RPRA conducted seven formal consultations in 2024, summarized below:

• 2025 Program Fees

RPRA consulted on its proposed 2025 fees for producer responsibility programs and the HWP and Excess Soil registry programs from September to November last year, engaging close to 30,000 registrants and stakeholders.

The 2025 program fees were finalized and posted in December. RPRA will begin a review of its fee methodology and models in 2025.

• Excess Soil Registry 2024 Program Fees

RPRA consulted on the proposed 2024 Excess Soil Registry Program fees from November 2023 to January 2024. The final fee rates were set lower than what was proposed during the consultation based on the feedback received. This was achieved by extending the program’s deficit recovery period from three years to five years to lessen annual fee increases.

• Defining large and small HSP producer categories for supply data verification

From March to April last year, RPRA consulted on defining large and small HSP producers for supply data verification. This followed a 2022 consultation that resulted in the elimination of the requirement for small producers to submit verification reports starting in 2024. Based on the feedback received, RPRA adopted the previous year’s average supply weight that determines a producer’s collection system requirements outlined in the HSP Regulation to set the cut-off thresholds. This was done to ensure fair market representation and regulatory consistency. Producers began using the new cut-off thresholds to submit their supply data verification reports to RPRA in 2024. RPRA will review the methodology to ensure accuracy over time.

• Use of administrative penalties revenues

From February to March 2024, RPRA consulted stakeholders on how revenues from administrative penalties would be used. The policy was approved in February 2025 and requires that AP revenues be used to offset producer responsibility program costs, create incentives to comply with producer responsibility regulatory requirements, and support RPRA’s First Nations initiatives. The policy also established the principle that RPRA would not set revenue targets for APs to ensure the independence of compliance decision making. The policy requires RPRA to consult on the use of AP funds during



07 YEAR IN REVIEW

RPRA's annual fee-setting process, and all AP funds collected are to be held in a segregated account and reported on annually.

- **Development of lighting supply data verification procedure**  
From December 2023 to January 2024, RPRA consulted stakeholders on the development of the lighting supply data verification procedure. Based on the feedback received during the consultation, RPRA created a separate supply data verification procedure for lighting aligned with Canadian auditing standards and established two categories, one for large producers and one for small producers. RPRA also eliminated the requirement for small producers to submit verification reports starting in 2025.
- **Blue Box performance reporting and audit procedure**  
In December 2024, RPRA launched a two-part consultation to solicit feedback on drafting revised guidance for measuring, reporting, and auditing recovered materials outlined in the Blue Box verification and audit procedure. The first phase, which ended in February 2025, included an overview of the work completed to date, timelines and clarification on how to measure and report performance data during 2025 and 2026. The second phase, set for 2025, will give participants an opportunity to provide feedback on the draft procedure.
- **Compliance guidance for sharing collection sites and buying and selling performance credits**  
In 2024, RPRA began a multiphase consultation to develop compliance guidance for producers and PROs to clarify requirements on sharing public collection sites and buying and selling performance credits. The initiative addresses compliance challenges related to site accessibility, verifying marketplace relationships, and ensuring performance credits are not double counted. The guidance will apply to the Batteries, Electronics, HSP and Tires programs, but will not

impact the Blue Box Program. Phase one ran from January to April 2024 and focused on information gathering through direct engagement and written submissions. Phase 2 ran from May to August 2024 and gathered additional feedback to support the development of draft guidance. The final phase will follow in 2025 and will provide stakeholders an opportunity to comment on a draft proposal through an open consultation.

**Advisory Councils**  
RPRA staff continued to engage with the Industry Advisory Council (IAC) and Service Provider Advisory Council (SPAC) in 2024 on a broad range of issues, including the development of the annual business plan, the organization's performance measures, public reporting, and fees.

RPRA met with the councils a total of six times over the past year.

- The IAC and SPAC were convened for a special joint session in May 2024 to provide feedback on the development of RPRA's first ever long-term strategic plan. The meeting provided an important opportunity for stakeholders to provide input on the plan's goals, strategies and objectives to ensure alignment with RPRA's core mandate as well as voice their expectations for RPRA's priorities.
- In August 2024, the councils were convened to engage RPRA on its annual business planning process. The councils provided feedback on the financial and human resources required to make progress toward RPRA's strategic goals in the development of the 2025 Business Plan. The August meeting also included updates on public reporting and enhancements to RPRA's risk-based compliance framework.
- The councils were convened again in October 2024 for a joint session to provide direct feedback on setting fees for 2025. This engagement provided a special opportunity as part of RPRA's fees consultation process for council members to engage directly with both RPRA staff and Board members in a focused session to provide feedback on proposed fees.

07 YEAR IN REVIEW

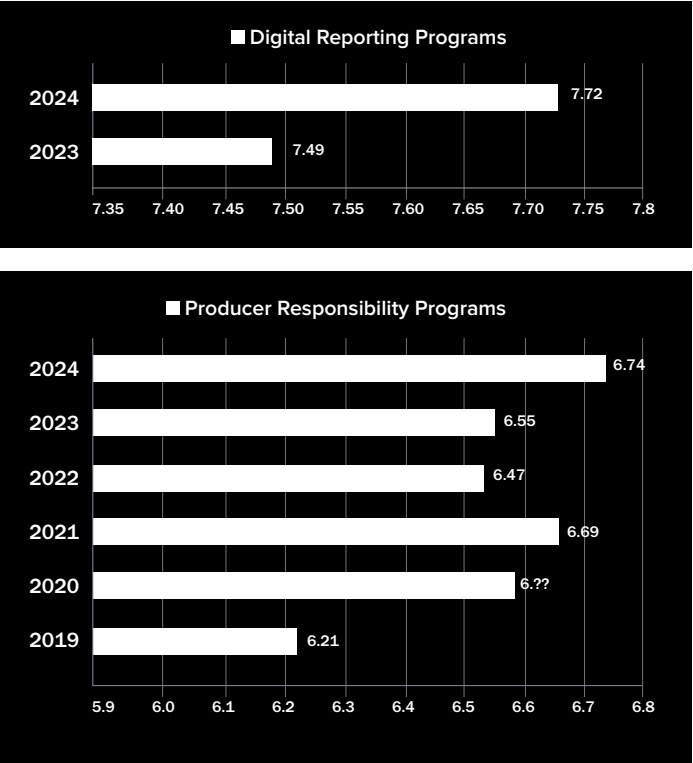
**Annual Registrant Survey**  
Since 2019, RPRA has engaged an external firm specializing in stakeholder research to conduct annual surveys to gather feedback from program registrants and assess how well it is meeting their needs. Over the years, these surveys have expanded in scope, engaging registrants from an increasing number of programs. The 2024 survey invited registrants from all producer responsibility and digital reporting programs to participate.

These surveys have provided RPRA with valuable insight into registrants' perceptions of its performance, enabling a continuous feedback loop to track progress, address concerns, and identify areas for improvement.

The 2024 survey results indicate positive momentum in several key areas, including overall performance and satisfaction with compliance and registry interactions. Ratings of RPRA's engagement efforts have also steadily increased, with registrants recognizing greater accessibility, responsiveness, and technical support. Digital reporting service registrants in particular noted progress across all performance areas, reflecting RPRA's ongoing investments in support measures and process improvements to facilitate more efficient interactions between registrants and RPRA.

The Performance KPI is a broad measure of organizational performance by RPRA using key indicators scored out of 10:

- **Reputation:** "Overall, based on everything you may have seen or heard, what is your general impression of RPRA?"
- **Mandate fulfillment:** "Based on everything you may have heard or seen to date, how would you rate RPRA in terms of fulfilling its mandate?"
- **Support for compliance:** "How do you rate RPRA on ... Supporting you to be compliant with regulatory requirements?"



New in the 2024 survey, RPRA assessed registrants' perception of its public reporting and found that although awareness remains relatively low, satisfaction was high among those familiar with RPRA's reporting on compliance activities and resource recovery.

The survey also identified areas of service delivery for ongoing attention and improvement. The gap between registrants' perception of RPRA's performance versus expectation was widest in staff's understanding of their business needs. Registrants also expressed a need for clearer communication, better support in explaining reporting requirements, more responsiveness to registrant needs, and greater fairness in decision-making.

These insights will guide RPRA's ongoing efforts to enhance its services to ensure registrants receive the support and information they need to fulfill their regulatory requirements while fulfilling its compliance and enforcement mandate. By continuing to listen to stakeholder feedback and refining service delivery, RPRA aims to build stronger relationships with registrants, promote compliance,



07 YEAR IN REVIEW

and advance Ontario’s progress towards a more sustainable and circular economy.

Details of the 2024 registrant survey, as well as past survey results, are available in the [Public Reports section of RPRA’s website](#).

Complaints and Clarifications

Under RPRA’s Operating Agreement with the Minister of the Environment, Conservation and Parks, RPRA is required to report annually on how complaints related to its activities were addressed.

RPRA was directed by the Minister in 2022 to establish a [Formal Public Complaints and Requests for Clarification Policy](#). The policy outlines how registrants, stakeholders and the public can make formal complaints or requests for information about RPRA’s work, including service delivery and staff conduct.

Complaints related to compliance and enforcement are handled through procedures outlined in the WDTA and RRCEA.

The Formal Public Complaints and Requests for Clarifications Policy was implemented effectively in 2024. RPRA received no formal request for clarification and one formal complaint, which was effectively managed as per the policy.

French Language Services

RPRA is required to report annually on how it fulfilled its legislated and Operating Agreement requirements to deliver services in French.

RPRA’s [French Language Services Plan](#) details how RPRA meets its legislated requirements to provide services in French. In addition to translating key corporate and compliance documents into French, RPRA employs bilingual staff to provide services in French, and when necessary, uses a third-party service that offers on-demand simultaneous French translation.

In 2024, RPRA received no requests for simultaneous French translation services or requests to have materials translated into French.

By-laws and Policies

The [Operating Agreement](#) requires RPRA to

annually outline any changes to its by-laws and policies. Below is a list of the by-laws and policies that were revised in 2024, along with summaries of any substantive changes:

- The Safe Disclosure Policy – formerly the Whistleblower Policy – was amended to make the policy and process more accessible to employees and promote a respectful workplace and organization committed to our stated values of integrity, inclusion, collaboration, innovation, fairness, and accountability.
- The Governance Charter was amended to reflect RPRA’s revised Mission and Vision. The Charter of the Audit and Risk Committee within the Governance Charter was amended to add reference to the committee’s role with respect to the internal audit function and the Safe Disclosure Policy and its associated procedures.

The following were amended for housekeeping purposes in 2024:

- Enterprise Risk Management Policy
- General Fee Setting Policy
- CEO Compliance attestation procedure
- Formal Public Complaints and Requests for Clarifications Policy
- Risk-Based Compliance Framework
- CEO Succession Plan
- Registrar Succession Plan

By-laws, policies, and other documents that are subject to public disclosure are available on the [Corporate Documents](#) page of RPRA’s website.

08 PROGRAM HIGHLIGHTS

Compliance, Enforcement and Registry Services

Overview

RPRA’s Compliance and Registry Team is responsible for 1) enforcing the requirements of the RRCEA and the WDTA and their associated regulations and 2) supporting users of the Hazardous Waste Program and Excess Soil registries to fulfill their registration and reporting requirements. Compliance related to the Excess Soil and Hazardous Waste programs is the responsibility of the Ministry of the Environment, Conservation and Parks.

In 2024, RPRA’s Compliance and Registry Team assessed risk, implemented education and communication initiatives, and undertook enforcement activities to maximize compliance while minimizing burden on businesses. These activities always include proactive education and awareness, and may also include graduated enforcement including:

- Inspection and audit
- Communications to address non-compliance (e.g., warning letters, notices, or Registrar’s statements)
- Compliance orders to require a person or business to remedy a contravention
- Administrative penalty orders to parties who breach the RRCEA or its regulations
- Prosecution

The Compliance and Registry Team continued to advance its compliance and enforcement mandate in 2024, including enhancing public reporting, streamlining compliance processes, and strengthening regulatory engagement. These achievements improved transparency, efficiency, and stakeholder accessibility. And, as producer responsibility programs mature and as additional regulatory requirements come into force, RPRA’s graduated compliance activities included more

enforcement activities in 2024 to ensure compliance with the province’s circular economy laws.

Additional details and metrics related to RPRA’s compliance activities in 2024 can be found in the [Compliance Activities](#) section under Public Reports on RPRA’s website.

Enforcement

RPRA issued the first Notices of Intention to issue AP orders, as well as AP Orders, in 2024 after acquiring the power to issue monetary fines starting in January 2023. This important tool to ensure compliance was highly effective in bringing free riders into compliance. All compliance and AP orders are publicly posted on [RPRA’s website](#). RPRA also resolved the first appeals of compliance orders before the Ontario Land Tribunal, the quasi-judicial body responsible for adjudicating matters under the RRCEA.

In January 2024, [RPRA issued its first Notices of Intention to issue AP orders](#) to Blue Box and tires producers, a warning step required under the AP Regulation before an AP Order can be issued. The notices outlined potential monetary penalties ranging from \$75k to \$770K for regulatory contraventions including failure to establish and operate a collection system for Blue Box materials and failure to submit supply reports. All but one producer who received a notice complied with their regulatory requirements, demonstrating the effectiveness of the notices as an enforcement tool for achieving compliance.

To support RPRA’s increased enforcement activities, five members of the Compliance and Registry Team were appointed Inspectors following completion of the required training. One team member was also appointed as a Provincial Offences Officer.

Communications for Compliance

In 2024, RPRA launched targeted call and email



RPRA issued its first AP Orders in 2024 after acquiring the power to issue monetary fines in January 2023. This important enforcement tool was highly effective in bringing free riders into compliance.

campaigns to inform registrants of their regulatory obligations and deadlines. Key focus areas were addressing late supply reporting across all programs, identifying unregistered free riders in the Blue Box and Tires programs, and ensuring producers established collection systems. A risk-based escalation process guided enforcement actions, leading to the issuance of 15 compliance orders and three AP orders.

To ensure the accuracy of reported data, RPRA adopted a balanced, risk-based approach to audits and verification. Producers were required to establish a baseline in their first verification year, while ongoing reporting prioritized high-risk cases. RPRA's Compliance Officers conducted desk audits, including reviewing high-priority supply reports covering electronics, HSP, and tires. Tires was the only program requiring performance audits in 2024, and all reports were reviewed. This structured approach ensured compliance while balancing the verification costs for businesses.

RPRA also expanded stakeholder engagement and education initiatives to support registrants in understanding their compliance requirements. A new section in the organization's newsletter was introduced to proactively address frequently asked questions from HWP and Excess Soil registrants, reducing the volume of inbound inquiries. An Enforcement Digest was also added to the monthly newsletter to provide a roundup of enforcement-related activities to increase awareness among registrants about RPRA's enforcement actions to support compliance outcomes. Additionally, new guidebooks for reporting under the producer responsibility programs were developed, and

existing Reporting Guidebooks underwent a thorough review and update. To further improve industry engagement, RPRA Compliance Officers increased their presence at industry events, strengthening relationships with registrants and enhancing trust in RPRA's oversight. The total number of interactions between RPRA's frontline staff and all registrants continued to grow in 2024, increasing from 91,045 unique interactions in 2023 to 94,904. The 4% increase in emails and calls, inbound and outbound, was driven by the growth in the number of registrants and call campaigns to identify and bring free riders into compliance.

Excess Soil Registry

The Excess Soil Registry began operating with a substantially revised regulation in January 2023. The registry supports construction and development project leaders and owner/operators of soil reuse sites and residential development soil depot sites in fulfilling their requirements under the Excess Soil Regulation to file notices about how they reuse and dispose of excess soil.

In December 2024, the Ontario government finalized amendments to the Excess Soil Regulation that delayed the landfill ban for certain cleaner excess soil from January 2025 to January 2027. The amendments also clarify exemptions to the landfilling restriction to specify when cleaner excess soil may still be accepted at landfills and updates the information a qualified person must include in a declaration to the landfill owner or operator explaining why the excess soil should be landfilled.

These amendments to the Excess Soil Regulation are intended to give industry additional time to





The total number of interactions between RPRA’s frontline staff and all registrants continued to grow in 2024, increasing from 91,045 unique interactions in 2023 to 94,904, an increase of 4%.

understand and prepare for the new requirements while addressing concerns that limited awareness could lead to project delays or illegal soil dumping. These amendments had no impact on the operation of the Excess Soil Registry or the notice filing submission process.

**Hazardous Waste Program Registry**

The HWP Registry and RPRA HazTrack Mobile App launched at the beginning of 2023 to replace the paper-based Hazardous Waste Information Network manifest system for liquid industrial and hazardous waste operated by the Ministry of the Environment, Conservation and Parks.

In 2024, the number of manifests filed increased slightly to 260,000 from 258,000 in 2023. Manifests were handled directly through the registry, via API integrations, and through RPRA’s mobile app.

In 2024, as registrants became more familiar with the registry, the nature of inquiries shifted from registration processes and general program-related questions to operational matters such as account management, corrections to manifests, and addressing acquisitions and mergers.

**Enhanced Public Reporting and Data Accessibility**

The Compliance and Registry Team worked closely with the newly established Data Analytics Team to further expand and enhance public reporting on resource recovery, waste, and compliance information. These improvements included new data visualizations, year-over-year trend analyses, and additional insights to increase transparency and accessibility for stakeholders.

Consumers also benefited from improved access to collection site location information, while compliance

team efficiencies were boosted through automation in collection system reporting and analysis.

In 2024, RPRA prepared a new dedicated batteries reporting webpage using an online reporting template. The webpage was launched in early 2025 to make the information more accessible and legible to registrants. The resource recovery section of the RPRA website was updated to include 2023 reported supply and recovery data for the Blue Box, Lighting, Tires, and Hazardous and Special Products (HSP) programs.

The Compliance Activity Metrics page was also improved with visual enhancements and updated with 2023 information. Additionally, a downloadable quarterly list of registered hazardous waste generators and attendant information is now available on the HWP program webpage.

**Service Standards and Performance Monitoring**

In 2024, significant progress was made on the multi-phase initiative to develop service standards to measure, monitor and improve RPRA’s responsiveness and timely service delivery to registrants across all programs.

Following the completion of phase one in 2023, which resulted in the development of initial service standards, RPRA implemented them in 2024, along with a monitoring framework integrated into RPRA’s registry and call systems to provide a benchmark and test their effectiveness internally. The results are being analyzed to identify gaps. Consultations on RPRA’s service delivery standard will be undertaken in 2025 before metrics and targets are finalized.

**Enhancing the Registry and Operational Efficiency**

Under its legislated mandate, RPRA is required to develop and operate an electronic public registry

The Compliance and Registry Team worked closely with RPRA’s new Data Analytics Team and Communications Team to expand and enhance public reporting with new data visualizations, trend analyses, and reporting web pages to increase transparency and accessibility for stakeholders.

for obligated parties to register and report on waste and resource recovery. The registry provides the foundation for operationalizing the government’s regulations for producer responsibility programs, liquid industrial and hazardous waste, and excess soil. It enables obligated parties to comply and allows their waste diversion and waste movement activities to be monitored to ensure the applicable environmental laws are being followed.

RPRA’s registry system has 12 separate operational portals for producer responsibility programs: one each for the Tires, ITT/AV, Batteries, Lighting and Blue Box programs, and seven for each HSP Program material type (paints, coatings, and solvents; pressurized containers; pesticides; mercury-containing devices; automotive materials; refillable propane containers; and fertilizers). RPRA also operates the Excess Soil Registry and the HWP Registry to support MECP’s compliance and enforcement activities under the *Environmental Protection Act* (EPA).

In 2024, in preparation for obligations in the Blue Box Regulation requiring producers to provide collection services to facilities (defined as not-for-profit retirement homes, long-term care homes, multi-residential buildings with six or more units, and public and private elementary and secondary schools) starting in 2026, RPRA built a new registry portal for Blue Box facilities registration. Between September and December, RPRA staff worked with a technology partner and consulted external stakeholders to scope, develop and test the new portal. The portal was completed at the end of 2024 and opened for registration in 2025.

RPRA also continued to refine its enhancement intake process, ensuring all system improvements aligned with organizational objectives and provided tangible business value. Over 70 enhancements were successfully implemented across all programs, exceeding initial business plan commitments. A 12% increase in enhancements compared to 2023 was achieved due to improved documentation, process refinements, and a more skilled workforce. Notable advancements included enhancements to the internal case labeling process, introducing subcategories to facilitate better classification and root cause analysis, and improvements to the manifest correction process, addressing a backlog of over 500 cases. RPRA and Ministry staff collaborated and implemented a structured resolution process, ensuring greater accuracy and operational efficiency.

Through these initiatives, RPRA demonstrated its commitment to continuous improvement, stakeholder engagement, and operational excellence, ensuring the Registry remains a trusted and efficient resource for all users.



# Legacy Recycling Programs: Oversight, Transition, and Closure

Overview

Under the *Waste Diversion Transition Act, 2016* (WDTA), RPRA is responsible for overseeing the operation and wind up of Ontario’s legacy recycling programs and transitioning them to the province’s producer responsibility regulatory framework.

In 2024, RPRA oversaw the operation of one remaining legacy waste diversion program: the Blue Box Program managed by Stewardship Ontario. The program began its transition to the producer responsibility framework under the *Resource Recovery and Circular Economy Act* (RRCEA) on July 1, 2023; the transition will conclude on December 31, 2025. Following the program’s termination, Stewardship Ontario will be liquidated in accordance with the Minister’s direction.

Other legacy waste diversion programs for tires, batteries, other hazardous or special waste, and electronics transitioned to the RRCEA between 2018 and 2021. The Municipal Hazardous and Special Waste (MHSW) Program was formally terminated by the Minister of the Environment, Conservation and Parks on September 11, 2023, following the completion of its wind-up plan.

The industry funding organizations (IFOs) responsible for operating the legacy waste diversion programs for tires and electronics, Ontario Tire Stewardship (OTS) and Ontario Electronic Stewardship (OES), now led by court-appointed liquidators, continue to implement the final steps of the approved wind-up plans. Once all outstanding tax, legal and financial matters are resolved and the wind-up plans are fully implemented, the IFOs will be terminated by the Minister and the liquidators will be discharged by the court. This is anticipated to occur in 2025.

The WDTA requires industry funding organizations to submit an annual report to RPRA detailing program performance, where applicable, and financials. Additionally, The Beer Store, which is

not overseen by RPRA, is required to submit an annual report to RPRA as part of its public reporting obligations. These reports are included as appendices in this document.

Blue Box Program

In 2024, RPRA continued to oversee Stewardship Ontario’s (SO) implementation of the Blue Box Wind Up Plan, ensuring financial accountability and regulatory compliance until SO and the Blue Box Program wind up operations on December 31, 2025.

As the Blue Box Program operationally winds up, SO staff are beginning preparations to complete the final steps described in the approved wind-up plan, including liquidating the corporation. SO’s annual report can be found in Appendix A of this report.

As part of the Blue Box Program wind up, the final Datacall was successfully completed at the end of 2024, and the system was decommissioned. The final year of Datacall statistics, as well as all historical Datacall information, can be found on the [Datacall page of RPRA’s website](#).

The Continuous Improvement Fund (CIF) also ceased operations at the end of 2024 as planned, with \$5 million in surplus funds distributed to participating municipalities. CIF’s intellectual assets have been transferred to RPRA and are now publicly accessible via [RPRA’s website](#). The administrative wind up of the CIF, including the final disbursement of remaining surplus funds to eligible municipalities, will be completed by June 30, 2025.

Ontario Electronic Stewardship

RPRA staff also continued to oversee the liquidation of OES. Deloitte Restructuring Inc., OES’ court-appointed liquidator, reported in 2024 that all outstanding legal, financial and tax matters were resolved and in early 2025 transferred \$17.5 M in residual funds to RPRA as per the approved wind-up plan. The funds will be used to reduce program fees to zero for electronics



producers starting in 2026. Deloitte is expected to complete the final steps to liquidate OES in 2025. The final step will be formal termination by the Minister, which is anticipated in 2025.

The OES annual report prepared by Deloitte Restructuring Inc. can be found in Appendix B of this report.

Ontario Tire Stewardship

In 2024, Grant Thornton Ltd., the court-appointed liquidator for OTS, continued to implement the outstanding steps outlined in the approved wind-up plan. An outstanding legal claim was recently settled, and a final Tax Court of Canada ruling is outstanding on a Canada Revenue Agency claim. Once the court ruling is received, Grant Thornton will be able to disburse approximately \$30 M in residual funds to stewards of the legacy Used Tires Program, as per the wind-up plan, followed by program termination by the Minister. The final liquidation and program termination is anticipated to occur in 2025.

OTS’ annual report prepared by Grant Thornton can be found in Appendix C of this report.

The Beer Store

The Beer Store is a privately-owned retail chain that

sells beer across Ontario. It manages the collection of beer containers and packaging sold in its stores and oversees the Ontario Deposit Return Program, which facilitates the return of alcoholic beverage containers, such as wine, spirits, beer, and coolers, purchased outside its stores. Although this is not a waste diversion program regulated by RPRA, the WDTA mandates that The Beer Store’s annual report be submitted to RPRA and made publicly available to ensure transparency in its reporting.

In 2024, The Beer Store and the Ontario Deposit Return Program collectively recovered over 1.6 billion empty containers, achieving recovery rates of 76% and 74%, respectively, compared to 79% and 74%, respectively in 2023. Brewers reused 51,234 tonnes of glass bottles, while a total of 137,683 tonnes of materials were recycled, including coloured and clear glass, metal cans, cardboard, PET products, and mixed plastics. The Beer Store contributed 104,502 tonnes to this effort, while the Ontario Deposit Return Program accounted for 84,415 tonnes, reinforcing Ontario’s commitment to responsible stewardship and sustainable waste management.

The Beer Store Annual Report can be found in Appendix D of this report.





Strategic Goals in Action

RPRPRA publishes a business plan in October of each year that outlines strategic priorities, objectives, major planned activities, and performance measures. A subsequent annual report, published by June 1 of the following year, details

RPRPRA's progress toward these priorities and objectives. The following summarizes RPRPRA's achievements in 2024 and its progress toward the strategic objectives outlined in the 2024 Business Plan.

Strategic Priority One

Providing Ontario with reliable and useful resource recovery and waste information

Objective	Measure	Status	Outcomes
1.Publishing information submitted to the registry about resource recovery and waste, for use by businesses, the public, and the Ontario government.	Track time to report supply and performance data from registrant reporting deadline	Achieved	Based on tracking time to publicly report supply and performance data in 2024, a 3-month target will be set for publicly reporting on supply and performance data following the reporting deadline.
	Completion of expanded collection map	Achieved	Map was launched on January 31, 2024, and further enhanced in 2024.
2. Helping consumers understand resource recovery programs in the province.	Completion of a dedicated section on RPRPRA's website for consumers and the public	Achieved	Consumer-facing Learn about recycling in Ontario webpage on rpra.ca was launched in Q4 2024.
	Establishing a baseline to set targets for public perception of RPRPRA's reporting through survey data	Achieved	Baseline data collected from the annual registrant survey shows a Public Reporting KPI of 7.03 for producer responsibility programs and 7.64 for digital reporting programs, resulting in a blended score of 7.3 out of 10.
Key Performance Indicator			



Strategic Priority Two

Providing registrants with accessible and easy-to-use registry services

Objective	Measure	Status	Outcomes
1. Developing, maintaining, and enhancing registry portals to meet users' needs and improve RPRA operations.	Survey registrants about registry services	Achieved	Annual registrant survey results rated the producer responsibility programs at 7.15 and the digital reporting programs 7.80 out of 10.
	Completion of required reports both by registry program, and across programs	Achieved	All required reports had all required fields completed.
2. Minimizing regulatory burden by helping registrants easily accomplish their registration and reporting requirements when using the registry.			
3. Efficiently providing registry support to all registrants across all programs.			
Key Performance Indicator	Registrant perceptions of education and outreach materials via annual survey	Achieved	Results of the annual registrant survey show the Education and Awareness KPI for EPR was 7.18 and 8.04 for digital reporting programs. The blended score is 7.61 out of 10, exceeding the target of 7.
	Percent of high priority producer supply and performance reports verified	Achieved	All high priority producer reports were verified resulting in some compliance cases being initiated due to inaccurate data, meeting the target rate of 100%.
	Response times to service-related inquiries and comments	Achieved	The Compliance and Registry Team met or exceeded most initial service delivery targets, even those set as soft benchmarks. These standards are in the beta phase and will be consulted on in 2025 and finalized for target setting

<sup>2</sup> This target was revised after this report was first posted to RPRA's website on June 1st, 2023, to clarify that final distribution was MHSW surplus funds occurred June 2022.

Strategic Priority Three

Delivering an effective compliance program to help achieve resource recovery and waste reduction outcomes for the province

Objective	Measure	Status	Outcomes
1. Supporting our regulated community through education, outreach, and effective and inclusive communications.	Track percent of registrants that receive communications from RPRA regarding their reporting requirements	Achieved	All RPRA registrants in all programs have received targeted communication campaigns related to their programs and obligations
	Track compliance activity levels and responsiveness, including percent of known responsible parties registered.	Achieved	All previously obligated WDTA IFO stewards have registered or have active compliance cases, including a recent compliance plan to register all Blue Box stewards that were registered under Stewardship Ontario
	Response time for complaints	Achieved	One complaint received in 2024, which was addressed within the timelines set out in the policy
	Time to close high-priority substantiated free-rider cases	Achieved	There are no remaining high priority producers as previously defined; the team is now working on identifying new high priority free riders
	Response time for substantiated non-compliance	Achieved	All substantiated noncompliance cases were responded to by an Officer (not an automated email) within 30 days
	Track the number of free riders brought into compliance per year	Achieved	Posted on our website
	Track engagement with high priority registrants prior to reporting deadlines	Achieved	All high priority registrants received 1:1 Officer engagement
	Track number of non-compliance cases opened and resolved within the year (in-year resolution rate)	Achieved	Posted on our website
Key Performance Indicator	Registrant perceptions of education and outreach materials via annual survey	Achieved	Results of the annual registrant survey show the Education and Awareness KPI for EPR was 7.18 and 8.04 for digital reporting programs. The blended score is 7.61 out of 10, exceeding the target of 7.
	Percent of high priority producer supply and performance reports verified	Achieved	All high priority producer reports were verified resulting in some compliance cases being initiated due to inaccurate data, meeting the target of 100%



Strategic Priority Four

Building an accountable, transparent, and sustainable organization that achieves value for money

Objective	Measure	Status	Outcomes
1. Enhancing RPRA's organizational culture to support a highly engaged workforce and be an employer of choice.  2. Upholding effective governance to support accountability to the ministry, stakeholders, and Ontarians.  3. Undertaking consultations, stakeholder engagement activities, and annual reporting to ensure accountability and transparency.  4. Using data to enhance programs and decision-making across the organization.	Participant satisfaction with consultations via surveys	Missed	Surveys from 2024 consultation webinars scored 3.6 out of 5, below the target of 3.7.  To ensure consistency, consultation KPIs will be measured through the annual third-party registrant survey instead of RPRA-issued surveys starting in 2025.
	Participant satisfaction with RPRA's performance via annual survey	Achieved	The results of the annual registrant survey show the Performance KPI for RRCEA programs was 6.74 in 2024 and 7.72 for Digital Reporting programs. The blended score is 7.23 out of 10, exceeding the target of 6.69.
	Employee engagement score via annual employee engagement survey	Achieved	86% of responses were favorable (scores of 4 or 5), surpassing the 80% target and improving from 77% in 2023.  Survey response rate rose to 96%, up from 86% in 2023.  eNPS score increased from 19 in 2023 to 45 in 2024, reaching "above average."
	Percent of annual expenses recovered	Missed*	Expenses for the year ending December 31, 2024, was \$21.9M or 11% less than \$24.6M budget. Final amounts will be confirmed after the year-end audit.
	Track and report publicly on registry support activities including number of unique interactions	Achieved	Posted on our website

<sup>3</sup> \*The status of this measure was revised from 'Achieved' to 'Missed' on August 1, 2025, to correct an error that was identified after the report was posted on June 1, 2025.

Strategic Priority Four (continued)

Building an accountable, transparent, and sustainable organization that achieves value for money

Objective	Measure	Status	Outcomes
Key Performance Indicator	Participant satisfaction with consultations via surveys	Achieved	Exceeded target with a blended score is 7.23.
	Participant satisfaction with RPRA's performance via annual survey	Achieved	Exceeded target of 6.69/10 with a blended score is 7.23.
	Percent of annual expenses recovered	Missed	Target of 10% of cost recovery target not achieved. The preliminary expenses for the year ended December 31, 2024 are \$21.8M*, or \$2.8M less than the 2024 Budget of \$24.6M. This represents an under spending of 11%.
	Track and report publicly on registry support activities including number of unique interactions	Achieved	Posted on our website.

<sup>4</sup> \*This value was revised from \$21.8M to \$21.9M on August 1, 2025 to correct an error that was identified after the report was posted on June 1, 2025.



# Financials

December 31, 2024

## 11 FINANCIALS

### Management Discussion and Analysis

#### Revenues

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

- Sections 34 and 41 of the WDTA allow RPRA to recover costs from IFOs and ISOs associated with RPRA’s oversight of waste diversion programs operated by IFOs or ISOs and the winding up of those programs.
- Section 41 of the RRCEA authorizes RPRA to recover costs for activities related to the performance of its duties and exercise of its powers under the RRCEA or any other act.

RPRA earned revenues of \$24M in 2024 compared to revenues of \$22.5M in 2023. The increase in revenues of \$1.5M is consistent with increase in operating expenses because RPRA is a cost recovery organization.

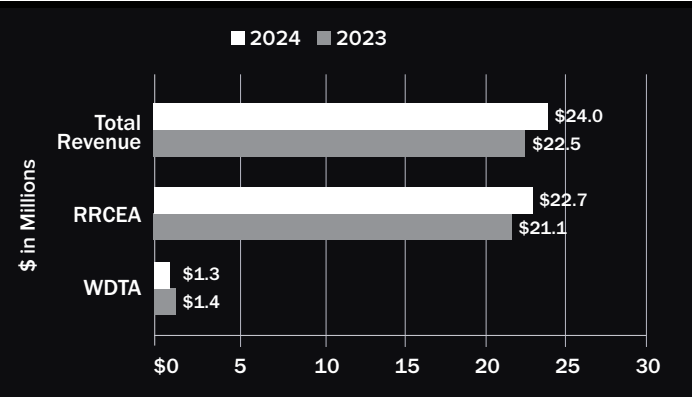
RPRA’s revenues breakdown for 2024 is as follows:

- 58% from producers of tires, electronics, batteries, hazardous and special products (HSP), Blue Box materials and lighting.
- 32% from users of the Hazardous Waste Program Registry.
- 4% from users of the Excess Soil Program Registry.
- 6% from IFOs to recover the costs of RPRA’s activities related to the oversight of the wind up of legacy waste diversion programs (WDTA).

As the RRCEA programs mature and WDTA programs and their associated IFOs wind up, RPRA anticipates that its costs recovered under sections 34 and 41 of the WDTA will continue to decline towards zero, at which point all costs will be recovered through producer responsibility and registry program fees under the RRCEA.

The above chart illustrates RPRA’s revenue generation in 2023 and 2024 from RRCEA program fees versus WDTA oversight fees.

#### RPRA Revenue



#### Operating Expenses

RPRA’s operating expenses increased by \$1.5M or 8% between 2023 and 2024 from \$20.3M to \$21.9M.

Expense breakdown for 2024 is as follows:

- 48% on salary and benefits related expenses, compared to 44% in 2023.
- 20% on amortization and loan interest, compared to 21% in 2023; and,
- 32% on the remainder of expenses such as information technology, registry services and supports, and professional and other operating costs, compared to 34% in 2023.

As noted in the chart below, key areas where expenses changed in 2024 over 2023 include:

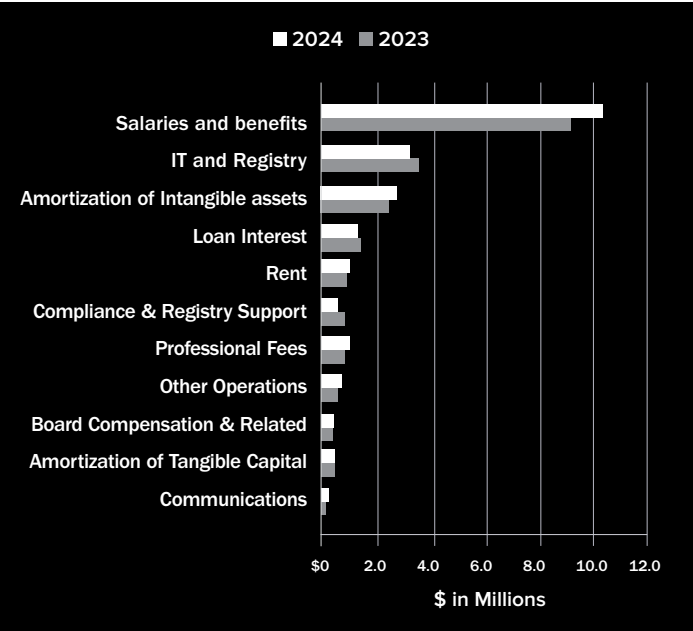
- \$1.4M or 16% additional salary and benefit expenses, mainly due to increase in FTEs from 77.2 to 84, to support primarily compliance, service delivery, finance and data analytics.
- \$0.3M or 50% increase in professional fees to support data governance and data analytics, and legal fees.
- \$0.1M increase in amortization of registry intangible assets due to go-live of the collection map and blue box facilities registry enhancement, with a corresponding decrease in loan interest expense as principal payments reduced debt financing.



11 FINANCIALS

- \$0.1M or 21% increase in other operating costs mainly due to additional transaction fees because there were higher volumes of registrant payments received through credit cards.
- \$0.07M or 45% increase in more purchased services to support communications and related activities.
- Information technology and registry related support costs decreased by \$0.2M or 7% less in 2024 compared to 2023, in part because RPRA incurred one-time start-up operating costs in 2023 to support the launch of the HWP program.
- Compliance and registry support was down by \$0.16M or 22% less than 2023.

RPRA Expenses



As required by the Minister of Environment, Conservation and Parks, RPRA publicly discloses compensation of all positions earning \$100,000 or more annually. Additionally, in the interest of greater transparency, RPRA discloses compensation of all Board directors regardless of whether total director compensation is \$100,000 or more. The 2024 compensation disclosure can be found on [RPRA's website](#).

Variance to 2024 Budgeted Revenue Requirement

The actual cost recovery revenue requirement was \$23.5M or 11% less than the budgeted revenue requirement of \$26.4M. The actual amounts used for operating expenses, reserve contribution and deficit repayments were less than the budgeted amounts, because actual spending was less than planned and interest income earned on investments provided an additional source of revenue. Spending was less than planned due to the timing of initiatives in-year and the timing of filling staff positions, lower amortization expenses due to lower capital costs than forecasted, and generally lower contracted service operating costs compared to budget.

Amounts used were comprised of WDTA and RRCEA program operating expense recoveries of \$21.9M, reserve recovery of \$0.68M, and HWP and RRCEA program start-up deficit recoveries of \$0.96M.

Unbilled Fees Receivable (Deferred Revenue)

As outlined in Note 7 of the financial statements, as of December 31, 2024, RPRA had a cumulative overall net surplus in revenues billed to producers and other registrants totalling \$5.1M, compared to \$0.9M as of December 31, 2023.

Tires, ITT/AV and Batteries, Lighting, HSP, Blue Box and HWP programs were billed more than the costs incurred, and the cumulative excess is reflected on the Balance Sheet as deferred revenue in the amount of \$7.8M as of December 31, 2024, compared to \$4.4M as of December 31, 2023. The growth in deferred revenues occurred because revenues billed to registrants in those programs (based on volumes reported to the registry) were 7% higher than the budgeted revenue requirement, and because RRCEA actual expenses were 10% lower than the 2024 budget. A portion of the deferred revenue incurred in 2023 amounting to \$1.6M was used to reduce the 2025 fees for Tires, ITT/AV and Batteries and Blue Box programs during the 2025 fee-setting process. The remaining deferred revenue will be applied to stabilize and reduce 2026 and future RRCEA registry fee rates. Staff and board will monitor to ensure excess funds are

11 FINANCIALS

RPRA's fiscal prudence in 2024 resulted in actual cost recovery revenue requirements of \$23.5M, or 11% less than the budgeted requirement of \$26.4M.

returned to registrants over a reasonable period. The Excess Soil Program has incurred expenses greater than amounts billed, and the cumulative shortfall is reflected on the balance sheet as unbilled revenue in the amount of \$2.7M as of December 31, 2024. The unbilled fees receivable decreased by \$0.5M during 2024 because in February 2024, the board approved the recovery of the Excess Soil Program billing shortfall over 5 years, from 2024 through 2028. The Lighting Program billing shortfall from December 31, 2023, was fully recovered in 2024.

Operating Reserve and Net Assets

RPRA's Net Assets consist of the operating reserve less the remaining RRCEA start up deficit and HWP deficit that will be recovered in future years.

The excess of revenues over expenses in 2024 was \$2.2M and this increased RPRA's net assets from \$5.5M as of December 31, 2023, to \$7.7M as of December 31, 2024, as follows:

- \$1.2M increase in operating reserve, which was funded through reserve recoveries in the amount of \$0.68M, compared to \$1.1M in 2023, and interest earned in the amount \$0.5M, compared to \$0.1M in 2023.
- \$0.96M reduction in RRCEA start-up deficit and HWP startup deficit. As a result, the RRCEA start-up deficit reduced to \$0.45M and the HWP deficit was reduced to \$0.6M as of December 31, 2024.

RPRA's Financial Management and Control Policy states that a sufficient and appropriate reserve balance is required to provide the cash flow necessary to maintain ongoing operations, and to serve as an internal source of funds in case of unbilled cost recoveries, unanticipated declines in revenues, or other non-recurring or unplanned

expenses. The operating reserve increased by \$1.2M, increasing the balance from \$7.5M to \$8.7M as of December 31, 2024. RPRA's Operating Agreement with MECP sets the maximum amount of the reserve at 50% of RPRA's annual operating costs. The reserve as a percent of operating expenses increased from 37% as of December 31, 2023, to 40% as of December 31, 2024.

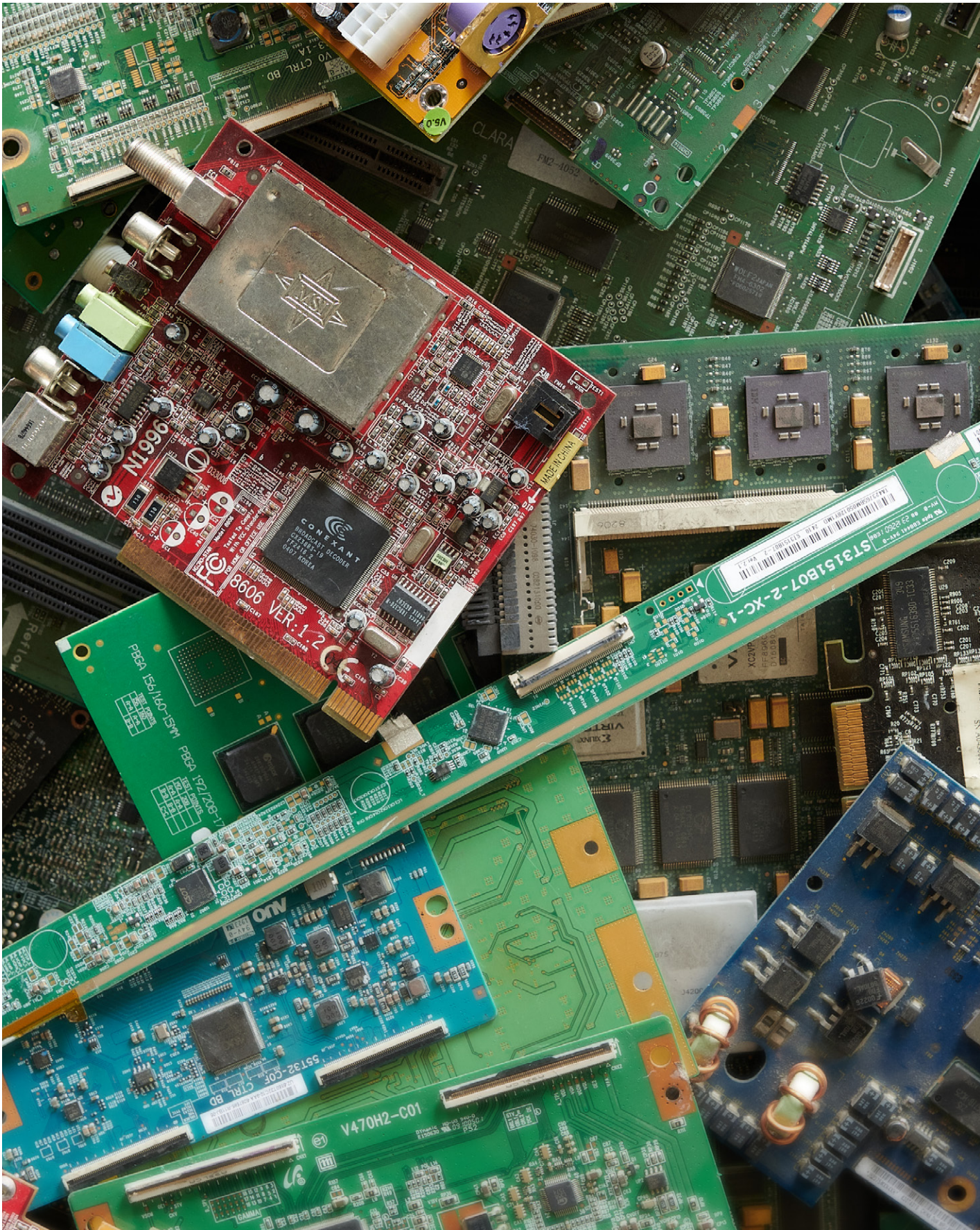
Cash Flows and Liquidity

At the end of 2024, RPRA had a positive working capital position (current assets minus current liabilities) of \$4.6M, compared to equally positive working capital position of \$2.6M at the end of 2023. The positive position is mainly a result of increased cash and investments compared to 2023. Cash and investments increased in 2024 because fees billed were more than actual requirements and because the operating reserve increased. RPRA's cash and cash equivalents totalled \$15M at the end of 2024, compared to \$11.4M at the end of 2023.

As of December 31, 2024, RPRA has \$2.3M outstanding on its operating lines of credit to support the unbilled receivables from excess soil program and the HWP deficit. These lines of credit will be repaid through fees charged to these program's registry users in future years.

As disclosed in Financial Statement Note 16, on March 14, 2025 pursuant to a court order and wind-up plan, RPRA received \$17.5 million in surplus funds from Ontario Electronic Stewardship (OES). In accordance with the approved wind-up plan, these funds are designated to reduce future operating costs and related fees to operate the ITTAV program. The funds will be invested and utilized until fully depleted.





As of December 31, 2024, RPRA’s long-term debt totaled \$20.9M, following a \$2.6M principal repayment during the year. Funds financed the development of core registry portals and foundational systems.

Long Term Debt

During 2024 RPRA repaid \$2.6M of the principal owing on term loans, resulting in total long-term debt of \$20.9M as of December 31, 2024. The six term loans are amortized over 10 years and will be fully repaid by 2033. The debt was acquired to finance the build of the tires, batteries, ITT/AV, lighting, HSP, blue box, excess soil, and HWP portals, and foundational elements of the registry. These loans bear interest that is fixed until 2026, at rates of 2.35%, 2.795%, and 5.85%.

All registry projects required Board approval and bank financing approval based on each RRCEA regulation or Ministerial direction prior to accessing financing. All bank debt is secured by a general security agreement.

Principal Risks and Uncertainties

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

The key risks associated with RPRA’s operations include:

- Uncertainty about government decision making such as potential revisions to regulations under the RRCEA, the timelines to implement changes in regulations, and impacts to fees and compliance operations, impairment of intangible capital assets and debt financing.
- Uncertainty inherent in the implementation of new programs such as levels of voluntary compliance, support needs of registrants, number of registrants, volume of regulated material supplied by obligated entities, volumes reported into the

digital reporting service programs, timelines to collect and the effectiveness of communication and compliance strategies.

- Uncertainty about new material categories to be designated under the RRCEA that may change operations or increase costs.
- Uncertainty about the timing of the wind-up of current waste diversion programs under the WDTA.
- Other operational risks related to technology, challenges in recruiting and retaining skilled staff, interest rates and inflationary pressures, and resource requirements as programs and volumes stabilize and mature.

Outlook for 2025

- Revenue requirements for RPRA’s 2025 operations, including reserve and RRCEA start up and HWP deficit recoveries were budgeted at \$27.8M, compared to \$26.4M budgeted for 2024.
- Operating expenses for 2025 are budgeted at \$26.1M compared to \$24.6M budgeted for 2024. The budget includes planned increases to FTEs as well as increases in cost of IT support and software that are required to manage the registry programs.
- Sufficient cash flow in 2025 will be ensured by RPRA’s operating reserve coupled with access to credit facilities. Liquidity from working capital, cash and investment management, the utilization of credit facilities to finance HWP deficit and Excess Soil unbilled fees receivable, and fee collections by program will continue to be monitored during 2025. As outlined in the 2025 Business plan, RPRA forecasts the operating reserve to remain below 40% of annual operating expenses.



# Financial statements

Index

Independent auditor’s report . . . . .	51
Statement of financial position . . . . .	53
Statement of operations . . . . .	54
Statement of changes in net assets . . . . .	56
Statement of cash flows . . . . .	57
Notes to the financial statements . . . . .	58
Schedule of program costs for the <i>Waste Diversion Transition Act 2016</i> (WDTA) . . . . .	66
Schedule of program costs for the <i>Resource Recovery And Circular Economy Act</i> (RRCEA) . . . . .	68

# Independent auditor’s report

May 24, 2025

To the Board of Directors of Resource Productivity and Recovery Authority

**Opinion**

We have audited the financial statements of Resource Productivity and Recovery Authority (the Authority), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2024 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

**Basis for Opinion**

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

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



11 FINANCIALS

Resource Productivity and Recovery Authority  
Year ended December 31, 2024

Auditor’s Responsibilities for the Audit of the Financial Statements

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

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

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

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

Welch LLP

Welch LLP  
Chartered Professional Accountants  
Licensed Public Accountants  
Toronto, Ontario

11 FINANCIALS


Resource Productivity and Recovery Authority  
Year ended December 31, 2024

Statement of Financial Position

Assets	Notes	2024	2023
Current assets			
Cash and cash equivalents	3	\$ 14,937,306	\$ 11,445,460
Accounts receivable	4	3,301,018	2,610,596
Government remittances receivable		7,817	–
Current portion of unbilled fees receivable	7	793,756	832,849
Prepaid expenses		314,496	344,976
		19,390,393	15,223,881
Deposits		95,860	95,860
Tangible capital assets	5	674,643	913,042
Intangible assets	6	18,829,533	20,498,053
Unbilled fees receivable	7	1,914,720	2,606,524
		\$ 40,905,149	\$ 39,337,360
Liabilities and net assets (deficit)			
Current liabilities			
Bank indebtedness	8	\$ 2,289,860	\$ 3,391,422
Accounts payable and accrued liabilities		2,086,559	2,227,976
Government remittances payable		–	9,305
Deferred revenue	7	7,767,113	4,386,786
Current portion of long-term debt	9	2,630,719	2,617,645
		14,774,251	12,633,134
Long-term debt	9	18,270,797	20,901,512
Deferred leasehold inducements	10	197,427	296,140
		33,242,475	33,830,786
Net assets (deficit)			
WDTA		–	–
RRCEA	11	(1,048,836)	(2,004,936)
Contingency reserve - internally restricted		8,711,510	7,511,510
		\$ 7,662,674	\$ 5,506,574
		\$ 40,905,149	\$ 39,337,360

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

  
Robert Poirier, Chair

  
Ken Kwall, Treasurer  
See accompanying notes



Statement of Operations

Year ended December 31, 2024			
Note	WDTA	RRCEA	Total
Revenue			
Cost recovery	\$ 1,245,058	\$ 20,637,806	\$ 21,822,864
Reserve fees	10,981	672,336	683,317
Start-up costs recovery	–	91,840	91,840
HWP recovery	–	864,260	864,260
Interest income	69,040	447,642	516,682
	1,325,079	22,713,884	24,038,963
Expenses			
Salaries and benefits13	674,256	9,729,265	10,403,521
Information technology and registry	115,122	3,375,557	3,490,679
Professional fees	199,994	776,454	976,448
Rent10	76,016	835,444	911,460
Amortization of tangible capital assets5	47,499	308,834	356,333
Amortization of intangible assets6	12,924	2,714,868	2,727,792
Other operating12	39,594	549,578	589,172
Board compensation and related expenses	50,617	329,104	379,721
Communications	29,035	212,387	241,422
Compliance and registry support	–	550,868	550,868
Loan interest8 & 9	–	1,255,447	1,255,447
	1,245,057	20,637,806	21,882,863
Revenue over expenses	\$ 80,022	\$ 2,076,078	\$ 2,156,100

See accompanying notes

Statement of Operations

Year ended December 31, 2023		
WDTA	RRCEA	Total
Revenue		
\$ 1,332,301	\$ 19,006,583	\$ 20,338,884
68,252	1,000,174	1,068,426
–	91,840	91,840
–	871,757	871,757
15,498	116,077	131,575
1,416,051	21,086,431	22,502,482
Expenses		
798,252	8,193,709	8,991,961
96,806	3,637,395	3,734,201
180,132	471,147	651,279
76,289	787,683	863,972
51,358	300,406	351,764
14,156	2,611,950	2,626,106
38,356	449,884	488,240
55,522	324,769	380,291
21,430	145,070	166,500
–	708,434	708,434
–	1,376,136	1,376,136
1,322,301	19,006,583	20,338,884
\$ 83,750	\$ 2,079,848	\$ 2,163,598



11 FINANCIALS

Resource Productivity and Recovery Authority

Year ended December 31, 2024

Statement of Changes in Net Assets

Year ended December 31, 2024	WDTA	RRCEA (note 11)	Contingency reserve - internally restricted	Total
Net assets (deficit), beginning of year	\$ –	\$ (2,004,936)	\$ 7,511,510	\$ 5,506,574
Excess of revenue over expenses (expenses over revenue)	80,022	2,076,078	–	2,156,100
Allocation of reserve fees	(80,022)	(1,119,978)	1,200,000	–
Net assets (deficit), end of year	\$ –	\$ (1,048,836)	\$ 8,711,510	\$ 7,662,674

Year ended December 31, 2023	WDTA	RRCEA (note 11)	Contingency reserve - internally restricted	Total
Net assets (deficit), beginning of year	\$ –	\$ (2,968,534)	\$ 6,311,510	\$ 3,442,976
Excess of revenue over expenses (expenses over revenue)	83,750	2,079,848	–	2,163,598
Allocation of reserve fees	(83,750)	(1,116,250)	1,200,000	–
Net assets (deficit), end of year	\$ –	\$ (2,004,936)	\$ 7,511,510	\$ 5,506,574

See accompanying notes

11 FINANCIALS

Resource Productivity and Recovery Authority

Year ended December 31, 2024

Statement of Cash Flows

Cash flows from (used in) operating activities	2024	2023
Excess of revenue over expenses (expenses over revenue)	\$ 2,156,100	\$ 2,163,598
Adjustments for:		
Amortization of tangible capital assets	356,333	351,764
Amortization of intangible capital assets	2,727,792	2,626,106
Amortization of deferred leasehold inducements	(98,713)	(98,713)
	5,141,512	5,042,755
Changes in non-cash working capital components:		
Accounts receivable	(690,422)	(674,261)
Unbilled fees receivable	730,897	(636,640)
Prepaid expenses	20,480	(104,705)
Accounts payable and accrued liabilities	(141,417)	(2,093,747)
Government remittances receivable	(7,817)	661,596
Government remittances payable	(9,305)	9,305
Deferred revenue	3,380,327	3,422,292
	8,424,255	5,626,595

Investing activities		
Additions to capital assets - net	(117,934)	(164,772)
Additions to intangible assets	(1,059,272)	(828,104)
	(1,177,206)	(992,876)
Financing activities		
Decrease in bank indebtedness	(1,101,562)	(14,902,063)
Advances of long term debt	–	16,791,110
Principal payments on long term debt	(2,617,641)	(1,765,846)
	(3,719,203)	123,201

Increase in cash and cash equivalents	3,527,846	4,756,920
Cash and cash equivalents, beginning of year	11,445,460	6,688,540
Cash and cash equivalents, end of year	\$ 14,973,306	\$ 11,445,460



11 FINANCIALS

Resource Productivity and Recovery Authority

Notes to the financial statements

Year ended December 31, 2024

Notes to the Financial Statements

1. Nature of operations

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

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

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

2. Significant accounting policies

Basis of presentation

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

Fund accounting

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

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

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

Revenue recognition

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

Amounts billed greater than related allocated expenses for the year are recorded as deferred revenues. Amounts billed less than the related allocated expenses for the year are recorded as unbilled fees receivable. This is largely due to the timing and volume of supply data reporting by RRCEA participants. The unbilled fees are receivable under the RRCEA and will be recovered when related amounts are invoiced and received.

Tangible capital assets

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

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

Intangible assets

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

11 FINANCIALS

Resource Productivity and Recovery Authority

Notes to the financial statements

Year ended December 31, 2024

2. Significant accounting policies (continued)

Registry foundation and systems	3-10 years
Registry tires	10 years
Registry information technology, telecommunications, audio-visual (ITT/AV), lighting, and batteries	10 years
Registry excess soil	10 years
Registry Blue Box	10 years
Registry Hazardous Special Products (HSP)	10 years
Registry Hazardous Waste	10 years

Impairment

The Authority tests for impairment whenever there are indicators of possible impairment. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent carrying value exceeds fair value. There were no impairment indicators for tangible capital or intangible assets in 2024 and 2023.

Deferred leasehold inducements

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

Financial instruments

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

Allocation of direct and indirect expenses

The Authority oversees programs under the WDTA and RRCEA. Under the RRCEA, RPRA operates two kinds of programs: resource recovery programs and digital reporting services. The costs of each program include personnel costs and other expenses that are directly related to overseeing the program. The Authority also incurs a number of indirect and shared costs that are common to the administration and operation of the Authority and each of its programs. Indirect and shared costs are allocated between WDTA and RRCEA Programs in accordance with multiple allocation methods, which are based on data that intends to reflect an estimate of the cost drivers of that particular expense. The cost drivers and percentage rates are determined as part of the annual budget and fee setting process.

RRCEA Program’s share of indirect and shared costs are allocated in accordance with the following methodology adopted by the Board of Directors of the Authority:

- i) indirect and certain shared costs that are needed for the overall organization’s health and operations, including overhead expenses are allocated equally among programs or by weighted program; and
- ii) shared service expenses that are variable based on volume of activity and are incurred to centrally deliver direct services to all or some of RPRA’s Programs are allocated using cost drivers that are intended to reflect an estimate of activity. Cost drivers include a program’s share of total number of obligated producers, a program’s share of total number of obligated registrants, average of cost drivers relating to specific programs driving that shared expense, and an average of various cost drivers.

Expenses begin to be allocated to an RRCEA Program during the year that RPRA starts the registry project for the program. Once an allocation of costs to a Registry Program is triggered, cost allocations depend in part on whether a Registry Program is active or under development.

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

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



11 FINANCIALS

Resource Productivity and Recovery Authority

Notes to the financial statements

Year ended December 31, 2024

2.Significant accounting policies (continued)

Use of estimates

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

3. Cash and cash equivalents

Cash and cash equivalents are comprised of the following:

	2024	2023
Cash	\$ 6,773,306	\$ 4,405,515
Cashable term deposits	8,200,000	7,039,945
Total	\$ 14,973,306	\$ 11,445,460

The cashable term deposits have interest rates ranging from 3.30% to 3.90% and maturity dates spanning April 2025 to September 2025.

4. Accounts receivable

Accounts receivable consists of the following:

	2024	2023
RRCEA registrants	\$ 3,024,501	\$ 2,176,825
Stewardship Ontario - Blue Box	90,239	326,826
Interest receivable	61,382	40,208
Ontario Electronic Stewardship - waste electrical and electronic equipment	79,619	32,411
Ontario Tire Stewardship - used tires	42,932	31,686
Stewardship Ontario - Continuous Improvement Fund	964	2,640
News Media Canada	1,381	–
	\$ 3,301,018	\$ 2,610,596

5. Tangible capital assets

Tangible capital assets consist of the following:

	2024		2023	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Computer software	\$ 3,764	\$ 3,764	\$ 3,764	\$ 3,764
Computer equipment	316,033	194,716	266,260	159,191
Office equipment and furniture	276,592	238,871	276,592	209,413
IT infrastructure and networks	363,571	262,230	331,358	213,969
Leasehold improvements	1,570,646	1,156,382	1,570,646	949,241
	2,530,606	\$ 1,855,963	2,448,620	\$ 1,535,578
Less: accumulated amortization	(1,855,963)		(1,535,578)	
	\$ 674,643		\$ 913,042	

The Authority disposed of fully amortized computer equipment with a cost of \$36,004 (2023 - \$103,431). There were no disposals of IT infrastructure and networks during the year (2023 - \$19,807).

11 FINANCIALS

Resource Productivity and Recovery Authority

Notes to the financial statements

Year ended December 31, 2024

6. Intangible assets

Intangible assets consist of the following:

	2024		2023	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Registry foundation and systems	\$ 7,038,625	\$ 3,208,314	\$ 6,291,067	\$ 2,403,131
Registry tires	2,148,644	1,381,103	2,148,644	1,169,901
Registry ITT/AV, Lighting and Batteries	1,326,589	453,252	1,326,589	320,592
Registry excess soil	1,043,945	321,883	1,043,945	217,489
Registry Hazardous and Special Products (HSP)	3,045,380	664,747	3,045,380	357,568
Registry Blue Box	2,138,629	365,832	1,695,944	188,888
Registry HWP	9,903,453	1,981,615	9,903,453	991,385
Registry under construction	561,014	–	691,985	–
	27,206,279	\$ 8,376,746	26,147,007	\$ 5,648,954
Less: accumulated amortization	(8,376,746)		(5,648,954)	
	\$ 18,829,533		\$ 20,498,053	

7. Unbilled fees receivable and deferred revenue

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

	Tires	ITT/AV & Batteries	Lighting	HSP	Blue Box	HWP	Excess Soil	2024 Total
Balance, beginning of year	\$ (138,606)	\$ (1,277,426)	\$ 181,217	\$ (120,037)	\$ (2,166,458)	\$ (684,259)	\$ 3,258,156	\$ (947,413)
Revenue billed	(2,294,056)	(2,945,359)	(2,108,279)	(2,775,483)	(6,019,118)	(8,767,271)	(1,517,901)	(26,377,467)
Utilized during the year*	2,161,642	2,643,910	781,830	2,210,037	5,842,853	6,793,490	96,221	21,401,983
Recovery of prior year	–	–	–	–	–	864,260	–	864,260
Balance, end of year	(271,020)	(1,578,875)	(1,145,232)	(635,483)	(2,342,723)	(1,793,780)	2,708,476	(5,058,637)
Less: deferred revenue	271,020	1,578,875	1,145,232	635,483	2,342,723	1,793,780	–	7,767,113
Current portion of unbilled fees receivable	–	–	–	–	–	–	793,756	793,756
Long-term portion of unbilled fees receivable	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 1,914,720	\$ 1,914,720

On April 21, 2022, the Ministry of the Environment, Conservation and Parks announced the temporary suspension of the registration and reporting requirements under the Excess Soil Regulation until January 1, 2023. This suspension and reduced filings resulted in a delay in collecting fees for the Excess Soil program. The Board approved 2025 fees for Excess Soil on November 29, 2024 and the 2024 closing unbilled fees receivable are expected to be recovered over the next 4 years.

\* Amount utilized during the year include cost recovery of expenses, reserve contribution, recovery of start- up and opening deferred costs.

8. Bank indebtedness

The Authority has revolving and supplementary operating credit facilities that bear interest at a floating rate equal to prime rate, minus 0.75% per annum, with a Canadian bank. All bank debt is secured by a general security agreement.



11 FINANCIALS

Resource Productivity and Recovery Authority

Notes to the financial statements

Year ended December 31, 2024

8. Bank indebtedness (continued)

The amounts drawn on these operating credit facilities as at December 31, 2024 are \$2,289,861 (2023 - \$3,391,422). Operating credit facilities consist of the following:

	Note	2024	2023
Credit facility for start up operating deficit for: HWP	(ii)	\$ 584,780	\$ 1,452,908
Credit facility for operating costs for: Excess Soil	(ii)	1,705,080	1,938,514
Operating line of credit (limit of \$5M)		—	—
		\$ 2,289,860	\$ 3,391,422

(i) Credit facilities for HWP and Excess Soil operating costs are due no later than December 31, 2026 and December 31, 2028 respectively.

9. Long-term debt

The amount drawn on term loans at December 31, 2024 is \$20,901,516 (2023 - \$23,519,157). All bank debt is secured by a general security agreement.

Long-term debt consists of the following:

	2024	2023
Loan payable - 2.35%, fixed until June 18, 2026, payable in blended monthly instalments of \$52,974.	\$ 3,829,072	\$ 4,367,602
Loan payable - 2.795%, fixed until December 22, 2026, payable in monthly instalments of \$33,333 plus interest.	2,800,000	3,200,000
Loan payable - 5.85%, fixed until June 20, 2026, payable in monthly instalments of \$25,378 plus interest.	2,588,573	2,893,111
Loan payable - 5.85%, fixed until June 20, 2026, payable in monthly instalments of \$82,529 plus interest.	8,417,935	9,408,280
Loan payable - 5.85%, fixed until June 20, 2026, payable in monthly instalments of \$8,700 plus interest.	887,353	991,747
Loan payable - 5.85%, fixed until June 20, 2026, payable in monthly instalments of \$23,319 plus interest.	2,378,583	2,658,417
	20,901,516	23,519,157)
Less: current portion	(2,630,719)	(2,617,645)
	\$ 18,270,797	\$ 20,901,512

Principal repayments are amortized over ten years, assuming consistent renewal terms:

2025	\$ 2,630,719
2026	2,643,822
2027	2,657,237
2028	2,670,836
2029	2,685,026
2030	2,699,420
2031	2,395,789
2032	1,679,111
2033	839,556
Total	\$ 20,901,516

11 FINANCIALS

Resource Productivity and Recovery Authority

Notes to the financial statements

Year ended December 31, 2024

10. Deferred leasehold inducements

Deferred leasehold inducements consist of the following:

	2024		2023	
	Deferred leasehold inducement	Accumulated amortization	Deferred leasehold inducement	Accumulated amortization
Deferred leasehold inducements	\$ 830,230	\$ 632,803	\$ 830,230	\$ 534,090
Less: accumulated amortization	(632,803)		(534,090)	
	\$ 197,427		\$ 296,140	

Amortization of \$98,713 (2023 - \$98,713) is being recorded as a reduction of rent expense.

11. RRCEA net assets (deficit)

RRCEA net assets (deficit) consist of the following:

	2024	2023
RRCEA start-up deficit	\$ (458,794)	\$ (550,632)
RRCEA Hazardous Waste Program deficit	(590,042)	(1,454,304)
	\$ (1,048,836)	\$ (2,004,936)

The RRCEA start-up deficit relates to operating costs incurred in prior years which will be reduced by \$91,840 annually through RRCEA fees.

The RRCEA Hazardous Waste Program deficit relates to operating costs incurred to support the set up of the Hazardous Waste Program Reporting Service which launched January 1, 2023. It is anticipated that the remainder of this deficit will be recovered in 2025 to 2026 through future fees to be collected from obligated registrants of this program. This deficit is partially financed through the Credit Facility as described in note 8.

12. Other operating costs

Other operating costs consist of the following:

	2024	2023
Bank charges, fees and interest	\$ 195,995	\$ 138,555
Staff training and expenses	175,666	125,549
Telephone and internet	55,743	82,673
Dues, subscriptions and events	61,924	44,964
Insurance	46,476	43,979
Office and general expenses	53,368	52,520
	\$ 589,172	\$ 488,240

13. Post-retirement benefits

The Authority has a defined contribution pension plan for its employees. The Authority contributes 1.5% of the employee’s annual salary to the plan. Employees are not required to make contributions to the plan, however, the plan allows for a voluntary contribution of up to 5% of the employee’s annual salary. If a voluntary contribution is made the Authority will match it. During the year, the Authority charged \$437,115 (2023 - \$379,544) to expenses for contributions and administration of the pension plan. The assets of the plan are held separately from those of the Authority in an independently administered fund.



11 FINANCIALS

Resource Productivity and Recovery Authority

Notes to the financial statements

Year ended December 31, 2024

14. Commitments

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

2025	517,390
2026	531,737
Total	\$ 1,049,127

15. Financial instruments

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

Credit risk

Credit risk is the risk one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Authority’s maximum exposure to credit risk represents the sum of the carrying value of its cash and cash equivalents. The Authority’s cash and cash equivalents are deposited with a Canadian chartered bank and as a result management believes the risk of loss on this item to be unlikely. Accounts receivable consists mainly of amounts due from Industry Funding Organizations and RRCEA registrants, who are obligated to pay under the WDTA and RRCEA. Management reviews and monitors the collection of the accounts receivable and is of the opinion that the Authority is not exposed to any significant credit risk. Management believes the accounts receivable outstanding as at December 31, 2024 are collectible, however has established a small allowance for doubtful accounts on the amounts due.

Liquidity risk

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

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

i) Currency risk

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

ii) Interest rate risk

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

11 FINANCIALS

Resource Productivity and Recovery Authority

Notes to the financial statements

Year ended December 31, 2024

15. Financial instruments (continued)

Market risk (continued)

iii) Other price risk

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

Changes in risk

There are no significant changes in risk exposure from the previous year.

16. Subsequent events

On March 14, 2025 pursuant to a court order and wind-up plan, the Resource Productivity and Recovery Authority (RPRA) received \$17.5 million in surplus funds from Ontario Electronic Stewardship (OES). In accordance to the approved windup plan, these funds are designated to reduce future operating costs and related fees to operate the Information Technology, Telecommunications, and Audio-Visual (ITTAV) program. The funds will be utilized until fully depleted. This event occurred after the reporting period for the 2024 financial statements but before the issuance of these financial statements. The receipt of these funds is expected to have a significant impact on the financial position and operations of RPRA in the subsequent periods.

17. Comparative figures

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



11 FINANCIALS

Resource Productivity and Recovery Authority

Notes to the financial statements

Year ended December 31, 2024

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

Year Ended December 31

2024

	Industry stewardship plans	Continuous Improvement Fund	Blue Box waste	Used Tires
Direct expenses				
Salaries and benefits	\$ –	\$ –	\$ 75,148	\$ 36,244
Professional fees	–	8,993	86,708	1,880
Communications	–	–	200	–
Indirect and shared expenses	–	–	524,206	248,097
Total	\$ –	\$ 8,993	\$ 686,262	\$ 286,221

2023

	Industry stewardship plans	Continuous Improvement Fund	Blue Box waste	Used Tires
Direct expenses				
Salaries and benefits	\$ 141	\$ 15,548	\$ 151,822	\$ 2,482
Professional fees	–	–	107,310	51,738
Communications	–	–	10,539	–
Indirect and shared expenses	–	–	513,491	175,152
Total	\$ 141	\$ 15,548	\$ 783,162	\$ 229,372

11 FINANCIALS

Resource Productivity and Recovery Authority

Notes to the financial statements

Year ended December 31, 2024

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

Year Ended December 31

2024

Waste Electrical and Electronic Equipment	News Media Canada	Municipal Hazardous or Special Waste	Total
\$ 12,334	\$ –	\$ –	\$ 123,726
3,356	3,469	–	104,406
–	–	–	200
244,422	–	–	1,016,725
\$ 260,112	\$ 3,469	\$ –	\$ 1,245,057

2023

Waste Electrical and Electronic Equipment	News Media Canada	Municipal Hazardous or Special Waste	Total
\$ 1,081	\$ 1,976	\$ 7,982	\$ 181,032
–	–	–	159,048
–	–	–	10,539
182,649	–	110,390	981,682
\$ 183,730	\$ 1,976	\$ 118,372	\$ 1,332,301



11 FINANCIALS

Resource Productivity and Recovery Authority

Notes to the financial statements

Year ended December 31, 2024

Schedule of Program Costs for the Resource Recovery and Circular Economy Act 2016 (RRCEA)

Year Ended December 31

2024

	Tires	ITT/AV & Batteries	Lighting	HSP
Direct expenses				
Salaries and benefits	\$ –	\$ –	\$ –	\$ –
Information technology and registry	–	–	–	–
Professional fees	32,873	40,096	480	1,540
Amortization of tangible capital and intangible assets	211,202	99,495	33,165	307,179
Compliance and registry support	46,556	59,059	10,609	10,789
Loan interest	36,879	22,272	7,424	161,511
Indirect and shared expenses	1,759,683	2,327,268	698,047	1,651,938
Total	\$ 2,087,193	\$ 2,548,190	\$ 749,725	\$ 2,132,957

Year Ended December 31

2023

	Tires	ITT/AV & Batteries	Lighting	HSP
Direct expenses				
Salaries and benefits	\$ –	\$ –	\$ –	\$ –
Information technology and registry	–	–	–	–
Professional fees	–	–	–	–
Amortization of tangible capital and intangible assets	211,202	99,495	33,165	296,617
Compliance and registry support	325	113,070	35,323	75,706
Loan interest	41,408	23,681	8,317	176,484
Indirect and shared expenses	1,651,396	2,375,067	947,274	1,603,806
Total	\$ 1,904,331	\$ 2,611,313	\$ 1,024,079	\$ 2,152,613

11 FINANCIALS

Resource Productivity and Recovery Authority

Notes to the financial statements

Year ended December 31, 2024

Schedule of Program Costs for the Resource Recovery and Circular Economy Act 2016 (RRCEA)

Year Ended December 31

2024

Blue Box	HWP	Excess Soil	Total
\$ 485,990	\$ 12,632	\$ –	\$ 498,622
31,285	57,943	–	89,228
19,328	9,420	10,869	114,606
176,944	990,230	104,394	1,922,609
76,840	190,000	–	393,853
89,950	596,183	167,667	1,081,866
4,787,870	4,695,695	646,501	16,537,002
\$ 5,638,207	\$ 6,552,103	\$ 929,431	\$ 20,637,806

Year Ended December 31

2023

Blue Box	HWP	Excess Soil	Total
\$ 194,832	\$ 150,743	\$ –	\$ 345,575
–	728,583	–	728,583
–	–	–	–
161,673	991,385	104,395	1,897,932
1,400	254,400	–	480,224
87,967	669,196	180,543	1,187,596
3,385,860	3,027,345	1,375,925	14,366,673
\$ 3,831,732	\$ 5,821,652	\$ 1,660,863	\$ 19,006,583

Appendix A

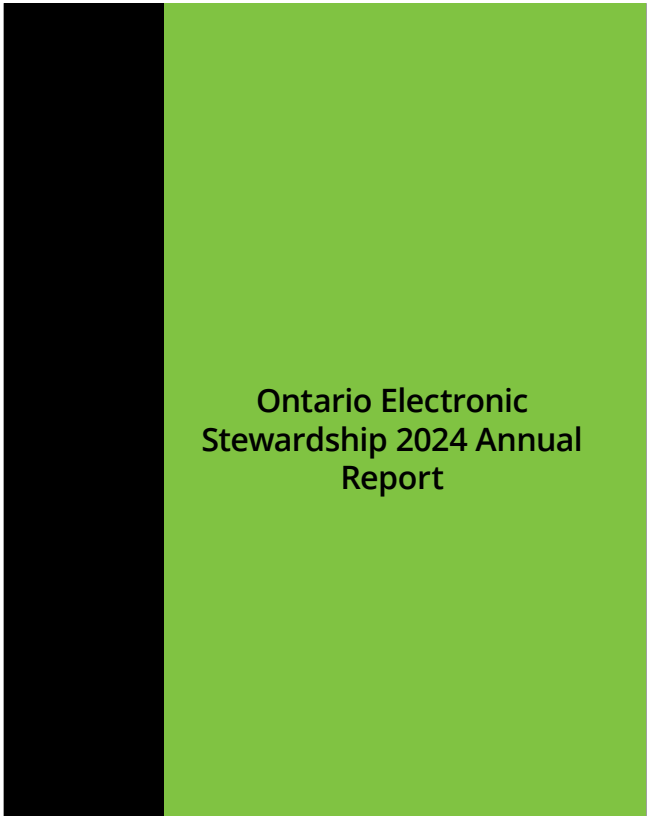


Stewardship Ontario  
Annual Report

Stewardship Ontario is the industry funding organization responsible for the Blue Box Program until it completes its transition to the producer responsibility framework under the RRCEA in 2025. Stewardship Ontario was also responsible for the Municipal Hazardous or Special Waste (MHSW) Program, which ceased operations on September 30, 2021. The single-use batteries program which operated as part of the MHSW Program transitioned to the producer responsibility framework under the RRCEA on July 1, 2020.

The Blue Box Program collects recyclable materials such as paper, glass, plastic, and aluminum, and the MHSW Program collected consumer household hazardous or special waste. The materials collected through these programs are recycled or disposed of safely in accordance with the WDTA.

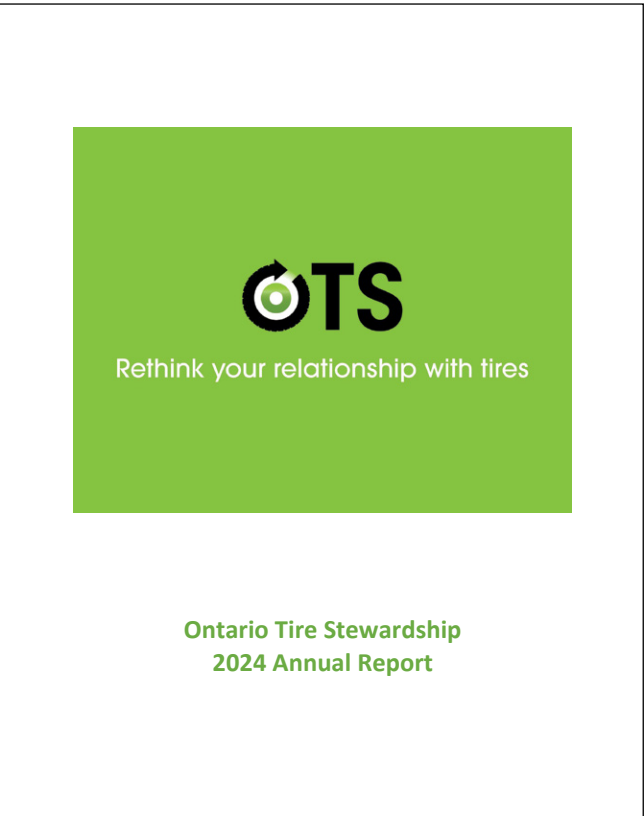
Appendix B



Ontario Electronic Stewardship  
Annual Report

Ontario Electronic Stewardship is the industry funding organization that operated the Waste Electrical and Electronic Equipment (WEEE) Program under the WDTA. The WEEE Program collected and managed obligated electronics when consumers disposed of them. The WEEE program transitioned to the producer responsibility framework under the RRCEA on January 1, 2021.

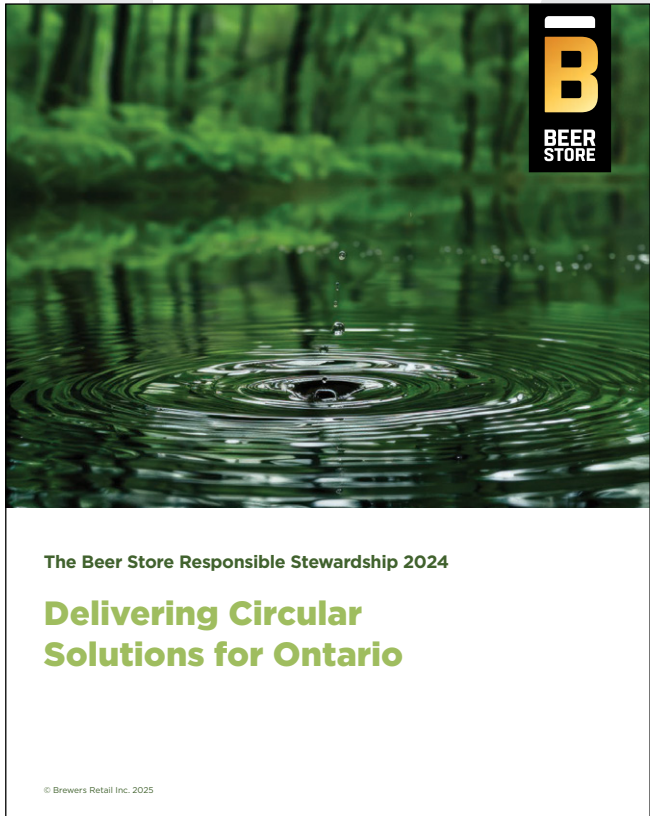
Appendix C



Ontario Tire Stewardship  
Annual Report

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

Appendix D



Brewers Retail Inc.  
Annual Report

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





4711 Yonge Street, Suite 408  
Toronto, Ontario M2N 6K8  
Tel: 416-226-5113  
Email: [info@rpra.ca](mailto:info@rpra.ca)  
[www.rpra.ca](http://www.rpra.ca)