Amended September 15, 2026

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Purpose

This registry procedure is incorporated by reference into the Batteries Regulation, O. Reg. 30/20, under the *Resource Recovery and Circular Economy Act, 2016* S.O. 2016, c. 12, Sched. 1.

The Batteries Regulation designates single-use (primary) batteries and rechargeable batteries as obligated materials.

This procedure includes the following sections:

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

- determine battery supply data
- verify battery supply data
- verify the weight of post-consumer recycled content of batteries.

Section 2.0 - Batteries Management Performance Audit, establishes how:

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

Section 3.0 - Recovery Credits Transferred.
It is the intention of the Registrar/Deputy Registrar to review this procedure on a regular basis.

1.0 Supply Data Verification

This verification procedure applies to all obligated battery producers. It should be read in conjunction with the Batteries Regulation.

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

1.1 Determining Supply Data

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

The reported weight must not include any packaging that may be supplied with the batteries.

Producers must report the weight of batteries they supply into Ontario separately for each category: single-use (primary) and rechargeable batteries.

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

a) Determining the number of battery units

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

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

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

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

b) Determining battery weight

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

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

2. Weight conversion factors
    - Calculate weight using the unit-to-weight conversion factors provided by the Registrar for single-use (primary) and rechargeable batteries:
        - Registry Procedure – Weight Conversion Factors (Batteries)
        - Note: If no conversion factor is available for a product, the producer must report the actual weight.

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

1.2 Verification of Supply Data

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

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

For both single-use (primary) and rechargeable batteries, the verification must confirm the completeness and accuracy of the supply data, and the qualifications of the verifier.

As part of the verification, the verifier must:

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

Reduction of Management Requirement

Producers who supply batteries containing post-consumer recycled content may reduce the supply weight used to derive their management requirement by the weight of that recycled content in each year the recycled content was used. This reduction is limited to a maximum reduction of 50% and applies only to the battery category that contains the recycled content.

As of 2022, producers are required to verify the weight of post-consumer recycled content. To do so, a producer must submit the following, on or before the supply data reporting deadline:

- the weight of the recycled content in the batteries for which supply data is being provided;
- the category and type of battery; and
- third party verification of the recycled content claim.

Third party verification may be done by an independent product certification organization that is qualified to provide such verification.

Applicable Audit Standard

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

Definitions

For the purposes of this supply data verification procedure:

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

“Large rechargeable battery producer” (applicable to 2025 reporting and later) means a battery producer with a three-year rolling average supply weight in respect of a calendar year that is equal to or more than 12,000 kilograms of rechargeable batteries.

“Large single-use battery producer” (applicable to 2025 reporting and later) means a battery producer with a three-year rolling average supply weight in respect of a calendar year that is equal to or more than 100,000 kilograms of single-use batteries.

“Post-consumer recycled content” means content that was recovered from products or packaging that was used by consumers. Note the following: Battery producers that supply batteries containing post-consumer recycled glass, metal or plastic may reduce their supply weight by the weight of that recycled content up to a maximum of 50% of the supply weight.

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

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

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

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

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

“Small rechargeable battery producer” (applicable to 2025 reporting and later) means a battery producer with a three-year rolling average supply weight in respect of a calendar year that is less than 12,000 kilograms of rechargeable batteries.

“Small single-use battery producer” (applicable to 2025 reporting and later) means a battery producer with a three-year rolling average supply weight in respect of a calendar year that is less than 100,000 kilograms of single-use batteries.

“Supply” means:

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

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

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

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

“Large rechargeable battery producer” (pre-2025 reporting) means a battery producer with a minimum management requirement in the previous calendar year that is equal to or more than 5,000 kilograms of rechargeable batteries.

“Large single-use battery producer” (pre-2025 reporting) means a battery producer with a minimum management requirement in the previous calendar year that is equal to or more than 50,000 kilograms of single-use batteries.

“Small rechargeable battery producer” (pre-2025 reporting) means a battery producer with a minimum management requirement in the previous calendar year that is less than 5,000 kilograms of rechargeable batteries.

“Small single-use battery producer” (pre-2025 reporting) means a battery producer with a minimum management requirement in the previous calendar year that is less than 50,000 kilograms of single-use batteries.

1.3 Application of the Verification Procedure

Battery producers must report their supply data:

- two years before the reporting date to RPRA for rechargeable batteries (for example, 2020 supply data is reported in 2022)
- one year before the reporting date to RPRA for single-use (primary) batteries (for example, 2021 supply data is reported in 2022)

In 2022, all registered battery producers were required to submit a supply data verification report with their supply report.

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

Newly registered producers

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

Small producers

Small battery producers that have submitted a verification report since 2022 may not be required to submit an additional verification report.

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

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

1.4 Reporting and Documentation Requirements

The verification report must:

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

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

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

Producers may choose one of the following options:

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

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

- identify the steps that could not be completed, and
- explain why those steps could not be completed, and

- describe the alternative or additional steps that were completed instead.

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

1.5 Verification Steps

Producers and Verifiers must follow the verification steps outlined below:

Step 1: Document key background information

The Verifier must document responses to the following questions:

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

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

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

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

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

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

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

- What is the step-by-step process used to prepare the product supply report, including:
    - Systems or applications used to track product supply, and
    - Reports generated to support the data. (Ensure that all details required to understand how the product supply report is prepared are documented.)

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

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

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

Select sample(s) of obligated SKUs in accordance with Appendix A: Sampling Methodology and perform the following for each:

- If **actual weight** is used, confirm it matches the manufacturer's specifications.
- If **calculated weight** is used:
  - compare the calculation to the weight conversion factors (WCFs) in Registry Procedure – Weight Conversion Factors (Batteries)
  - confirm the product was reported in the correct category; and confirm the WCFs were applied correctly.

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

Step 3: Verify the number of units reported

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

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

(P1/P2) x Canada National Sales

Where:

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

"P2" is the total population of provinces and territories in Canada in which the producer sells batteries, as reported by Statistics Canada in the most recent official census.

"Canada National Sales" is the total units of batteries producer sold in Canada in the calendar year.

Step 4: Verify non-obligated products

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

For each sample selected, verify that they do not meet the definition of “battery”, as applicable, based on the SKU selected.

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

Step 5: Confirm accuracy and completeness of reporting

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

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

The Verifier must:

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

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

Step 6: Review manual adjustments

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

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

Step 7: Reporting on behalf of other brand holders

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

Step 8: Verification steps to validate post-consumer recycled content

Under the Batteries Regulation, producers that supply batteries containing post-consumer recycled glass, metal or plastic may reduce their supply weight by the weight of that recycled content up to a maximum of 50% of the supply weight.

For this reason, battery producers are required to validate the following:

- Annual supply weight before the post-consumer recycled content reduction, and

- If applicable, the weight of the post-consumer recycled content reduction (i.e., post-consumer recycled content).

Battery producers that claim post-consumer recycled content are expected to have a third-party verification performed by a qualified independent product certification body, such as Underwriters Laboratories of Canada (ULC), Intertek, or another third party that is qualified to provide such verification. The verification is expected to include findings about the accuracy of the total weight of the post-consumer recycled content included.

The third party is expected to do the following:

- Document the producer's step-by-step methodology to determine the total weight of post-consumer content claimed.
- Conduct a review of the actual bill of material and receipt for the specified recycled content product. Trace and validate the weight of the recycled content in the batteries to the products supplied.
- Identify what types of materials are included in the batteries (i.e. only post-consumer recycled glass, metal, and plastic in supplied batteries can count towards a reduction).
- Assess the accuracy of the post-consumer content weight in the new product for which supply data is being provided.
- Confirm that the post-consumer recycled content was used toward the correct management reduction in the correct type of battery (i.e. post-consumer recycled content used in single-use batteries can be used to reduce the supply weight of single-use batteries and not rechargeable batteries, etc.).
- Verify that the total post-consumer content claim is less than 50% of the total supply weight.

2.0 Management Performance

This section should be read in conjunction with Ontario Regulation 30/20: Batteries, compliance bulletins, and compliance guidelines for batteries published by the Resource Productivity and Recovery Authority (RPRA). These documents contain definitions and criteria that are essential to understand for the performance of reasonable assurance engagements.

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

2.1 Purpose

Under the Batteries Regulation, battery producers are required to meet mandatory minimum management requirements. Section 31 of the regulation requires that an audit of the performance of each producer's management system be completed by an independent auditor who is licensed or holds a certificate of authorization under the *Public Accounting Act, 2004* and in accordance with the procedures set out in this document.

This section is intended to ensure consistency of reporting by producers and PROs and provide sufficient guidance to allow assurance practitioners to be able to provide a consistent level of assurance in a consistent format.

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

2.2 Applicable Assurance Standard

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

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

2.3 Batteries Performance Reporting Criteria

On or before April 30 in any year in which an audit is required, the producer (or a PRO on their behalf) shall prepare and submit a copy of a report on the audit to RPRA, through the Registry, that includes the following with respect to each applicable category of batteries:

1. The weight of batteries that were refurbished.
2. The weight of batteries that were reused.
3. The weight of processed materials that resulted from the processing of batteries that were,
    i. provided to a person for the making of new products or packaging,

ii. used to enrich soil, or
iii. used as aggregate.

4. A list of the types of products and packaging that were made with the processed materials referred to in paragraph 3.
5. The weight of batteries and the weight of processed materials that were,
   i. land disposed,
   ii. incinerated,
   iii. used as a fuel or a fuel supplement,
   iv. stored, stockpiled, used as daily landfill cover or otherwise deposited on land, or
   v. used as aggregate, with respect to any aggregate that was used beyond the 15 per cent maximum permitted under subsection 16 (2) of O. Reg. 30/20.
6. A statement confirming whether the producer satisfied their management requirement.

Section 3 of the Batteries Regulations states that:

> This Regulation applies to the following categories of batteries and a reference to a category of batteries is a reference to one of the following categories:
>
> 1. Primary batteries.
> 2. Rechargeable batteries.

Section 16(2) of the Batteries Regulation states that:

> (2) With respect to satisfying the management requirement under section 13, the weight of material used as aggregate, referred to in sub-subparagraph 1 ii C of subsection (1), may only account for up to 15 per cent of the management requirement.

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

2.4 Definitions

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

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

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

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

"**Recovery rate**" means the ratio of the weight of recovered resources, derived from Batteries, recovered by a Batteries processor, to the weight of Batteries received by that Batteries processor.

"**Recycled Product Manufacturers (RPMs)**" manufacture products and packaging from processed battery material.

"**Resource Recovery**" means reuse, refurbishing or processing of batteries.

2.5 Suggested Audit Procedures for the CSAE 3000 Engagement

The following outlines suggested procedures for auditors in the performance of the CSAE 3000 engagement. Auditors may find that some or all of these procedures are not applicable to their particular client and this is not an exhaustive list of all possible audit procedures. The following procedure outlines the required validation of performance set out in section 31(2) of the Batteries Regulation.

Notes:

- Procedures #3 and #5 below could be completed simultaneously, as the processes are similar.

- Any reference below to an activity being performed by a producer or a PRO includes activities being overseen, coordinated or contracted by the producer or PRO.

- For a Producer directly engaging an auditor, for the remainder of the section "PRO" can be read as "Producer."

- See Appendix H for a suggested format for a PRO to report their performance results.

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

1. **The weight of batteries, for each battery type (primary and rechargeable), that were refurbished.**

   a) Obtain a listing of all transactions for the PRO, by refurbisher, that make up the calculated weight of batteries that were refurbished.
   b) Recalculate the calculated weight of refurbished batteries.
   c) Compare the recalculated weight based on the listing received to the reported calculated weight of batteries, for each battery type that were refurbished in the PRO's annual report.

   For each refurbisher:

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

2. **The weight of batteries, for each battery type (primary and rechargeable), that were reused.**

a) Obtain a listing of all transactions for the PRO, by battery haulers, refurbishers and processors who reported the transaction, that make up the calculated weight of batteries that were reused.
b) Recalculate the calculated weight of reused batteries.
c) Compare the recalculated weight based on the listing received to the reported calculated weight of batteries, for each battery type that were reused in the PRO's annual report.
d) Use analytical procedures to assess the reasonableness of transactions.
e) Select a sample of inbound shipments (see Appendix A for suggested sampling methodology).
f) For each sample, check the validity of the original batteries (see Appendix B for a definition of validity summarized from the Regulation).
g) For each sample, agree the calculated weight of batteries (see Appendix C for guidance on the use of weight conversion factors).
h) Select a sample of outbound shipments (see Appendix A for suggested sampling methodology).
i) For each sample, confirm the validity, accuracy and completeness of the recording of the sale/transfer/charge to the end market (see Appendix D and E for guidance on assessing validity).
j) For each sample, confirm the validity of the end market, the reusing party, and that they are going to reuse the battery (see Appendix F for guidance on assessing validity).
k) For each sample, agree the calculated weight of batteries to support.

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

a) Obtain a listing of all transactions for the PRO that make up the calculated weight of batteries that were collected and delivered to a processor.
b) Obtain a listing of all transactions for the PRO that make up the calculated weight of recovered resources derived from batteries that were processed, by a processor, for each use type.
c) Recalculate the calculated weight of batteries that were collected and delivered to a processor.
d) Recalculate the total weight of recovered resources.
e) Compare the recalculated weight based on the listing received to the reported weight of recovered resources in the PRO's annual report.

For each battery processor:

f) Use analytical procedures to assess the reasonableness of transactions.
g) Select a sample of inbound shipments (see Appendix A for suggested sampling methodology).
h) For each sample, check the accuracy, completeness and validity of the original batteries recorded (see Appendix B for a definition of validity summarized from the Regulation).
i) For each sample, agree the calculated weight of batteries (see Appendix C for guidance on the use of weight conversion factors).
j) Select a sample of outbound shipments of recovered resources from across the three use types (see Appendix A for suggested sampling methodology).
k) For each sample, confirm the validity of the sale/transfer/charge to the end market (see Appendix D and E for guidance on assessing validity).
l) For each sample, confirm the validity of the end market and that the material is going to be used in the manner intended (see Appendix F for guidance on assessing validity).
m) For each sample, agree the weight of the outbound recovered resources to support (e.g., weight scale ticket).
n) Obtain the processing facility's mass balance(s) for the audit period (see Appendix G for guidance on assessing validity).
o) For the processing facility's mass balance, identify and recalculate the recovery rate per kg inbound batteries.
p) Confirm that the total weight of processed material allocated to the PRO equals the total weight of inbound batteries allocated to the PRO multiplied by the processor's recovery rate, as confirmed by the mass balance recalculation.

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

a) Obtain a listing of all transactions for the PRO that make up the calculated weight of recovered resources derived from batteries that were processed, which includes the name of the RPMs or that it was sold directly to an end market.
b) Filter the transaction list into a list of RPMs or, if the material was not sent to an RPM, the product that was sent to an end market.
c) For each RPM, obtain a supporting document signed by the RPM that states the products and packaging types manufactured by those RPMs.

d) Confirm that the list of products and packaging across all RPMs and the products that were sent to end markets matches the products, weights and packaging reported by the PRO.
e) Confirm the validity of the products and packaging made by the RPM (see Appendix E and F for guidance on assessing validity).
f) Obtain a listing of all transactions for the PRO that make up the calculated weight of recovered resources derived from batteries that were processed, by material type.
g) Recalculate the total weight of recovered resources.
h) Compare the recalculated weight based on the listing received to the reported weight of recovered resources in the PRO's annual report.
i) Leveraging testing completed for procedure 3, select a sample of outbound shipments of recovered resources (see Appendix A for suggested sampling methodology)
j) Leveraging testing procedures completed for procedure 3, for each sample, confirm the material type.

5. The weight of batteries and the weight of processed materials, that were:

i. land disposed,
ii. incinerated,
iii. used as a fuel or a fuel supplement,
iv. stored, stockpiled, used as daily landfill cover or otherwise deposited on land, or
v. used as aggregate, with respect to any aggregate that was used beyond the 15 per cent maximum permitted under subsection 16 (2) of the Batteries Regulation.

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

For each battery processor:

d) Use analytical procedures to assess the reasonableness of transactions.
e) Leverage testing completed in procedure 3, sections g, h, i.
f) Select sample(s) of outbound shipments from across all non-recovery methods (see Appendix A for suggested sampling methodology).
g) For each sample, confirm the accuracy, completeness of the recording and the validity of the sale/transfer/charge to a non-recovered resource destination (see Appendix D and E for guidance on assessing validity).

h) For each sample, agree the weight of the outbound material to support, e.g., weight scale ticket.
i) Obtain the processing facility's mass balance(s) for the audit period (see Appendix G for guidance on assessing validity).
j) For the processing facility's mass balance, identify and recalculate the percentage of non-recovered resource material per kg inbound batteries.
k) Confirm that the total weight of non-recovered resource material allocated to the PRO equals the total weight of inbound batteries/material allocated to the PRO multiplied by the inverse of the processor's recovery rate as confirmed by the mass balance recalculation.
l) By dividing the total weight of reported battery-derived aggregate used by the total weight of reported processed material, confirm that battery derived aggregate used is not more than 15 per cent of the reported processed material and any over 15 per cent is reported as non-processed.

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

a) Using the recalculated weight of batteries from procedures 1, 2 and 3 (if they are not the same as the reported figures), confirm that the total at least equals the PRO's total weight of management requirement by category.

If the PRO has not satisfied their management requirement:

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

3.0 Recovery Credits Transferred

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

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

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

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

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

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

Appendix A – Sampling Methodology

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

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

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

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

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

Appendix B – Validating Batteries

There are two specific criteria that a battery must meet in order to be considered valid for collection and performance reporting under the audit procedure:

a) It meets the Batteries Regulation definition of a battery.

   i. is a container consisting of one or more voltaic or galvanic cells, in which chemical energy is stored as electricity or converted into electricity and used as a source of power; and
   ii. weighs five kilograms or less.

b) It was collected in Ontario in compliance with the Batteries Regulation and transported to a registered processor (unless they processed less than 300 tonnes of batteries for the purpose of fulfilling producer responsibilities in the previous calendar year) or registered refurbisher by a registered batteries hauler or transferred for reuse. A list of RPRA registered battery haulers, refurbishers and processors can be obtained from RPRA and is available on the RPRA website.

Appendix C – Validating Calculated Weight of Batteries

Calculated weight of batteries means either the actual weight of batteries, and/or the weight of batteries using conversion factors in accordance with the Registry Procedure – Weight Conversion Factors (Batteries).

Actual Weight

Whenever actual weight is reported:

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

Weight Based on Conversion Factors

Whenever weight calculated based on conversion factors is reported:

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

Appendix D – Validating Transfers

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

Collection Site to Hauler

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

Hauler to/from Aggregation Site

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

Hauler to Processor

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

Processor to End Market

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

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

Refurbisher to End Market

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

Appendix E – Validating Outbound Shipments

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

Material / Use	Examples of Suitable End Markets	Examples of Suitable Evidence
Used Batteries	Direct Consumers	Sales Invoice Shipping Invoice / Bill of Lading Evidence of payment received in GL Evidence of payment received in bank (statement)

Appendix F – Validating Actual Use of Material

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

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

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

Appendix G – Validating the Mass Balance Calculation

A mass balance calculation can be used by processors to calculate the average flow of material where it would be unviable to track specific units of input. For example, for battery processors it would be almost impossible to track an inbound shipment of batteries and accurately state that 70% was processed into chemicals, 20% was processed into scrap metal and 10% was processed into plastic waste because the inbound material would be mixed with many other inbound shipments.

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

The simplified mass balance calculation:

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

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

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

    - Paper.
    - Plastic.
    - Metal.
    - Chemical.
    - Other.

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

    - Land disposed.
    - Incinerated.
    - Used as a fuel or a fuel supplement.
    - Stored, stockpiled or otherwise deposited on land.
    - Used as aggregate, with respect to any aggregate that was used beyond the 15 per cent maximum permitted under subsection 16 (2).

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

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

Example:

Processor A receives inbound shipment ID no. 123XYZ of 10,000 kg. The PRO has allocated the volume to the producers it represents in the following way: Producer 1– 5,000 kg, Producer 2 —2,000 kg, and Producer 3—3,000 kg.
Processor A completes a mass balance that shows that 90% of inbound material was sent to an end market to be used in the making of products and packaging and 10% of inbound material was disposed of or used as fuel.

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

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

Collection Year vs Resource Recovery Performance Year

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

Appendix H – Example Reporting Schedule

	Primary		Rechargeable	
Gross Performance	**Battery Weight (KG)**	**Material Weight (KG)**	**Battery Weight (KG)**	**Material Weight (KG)**
Batteries that were refurbished				
Batteries that were reused				
Recovered resources from Batteries				
Non-recovered resources from Batteries and processed material				
Used Batteries collected in Ontario				

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

Recovered Resources Derived from Processed Batteries	**Material Weight (KG)**
e.g., Paper	
e.g., Plastic	
e.g., Metal	
e.g., Chemical	
e.g., Other	
Total	

Revision History

Date	Revisions
Issued January 24, 2020	N/A
Reviewed March 2023	Updated to include Batteries and ITT/AV Supply Data Verification Procedures and added rechargeable batteries weight conversion tables.
Reviewed May 2026	Supply data verification procedure was updated for clarity and to align with regulatory amendments that took effect in 2025. This included revising the cut-off thresholds for small and large battery producers.
Reviewed September 2026	Replaced Section 2 with the Batteries Management Performance Audit and supporting appendices.