

2021 Annual Report



SARRC
Saskatchewan Association
for Resource Recovery Corp.

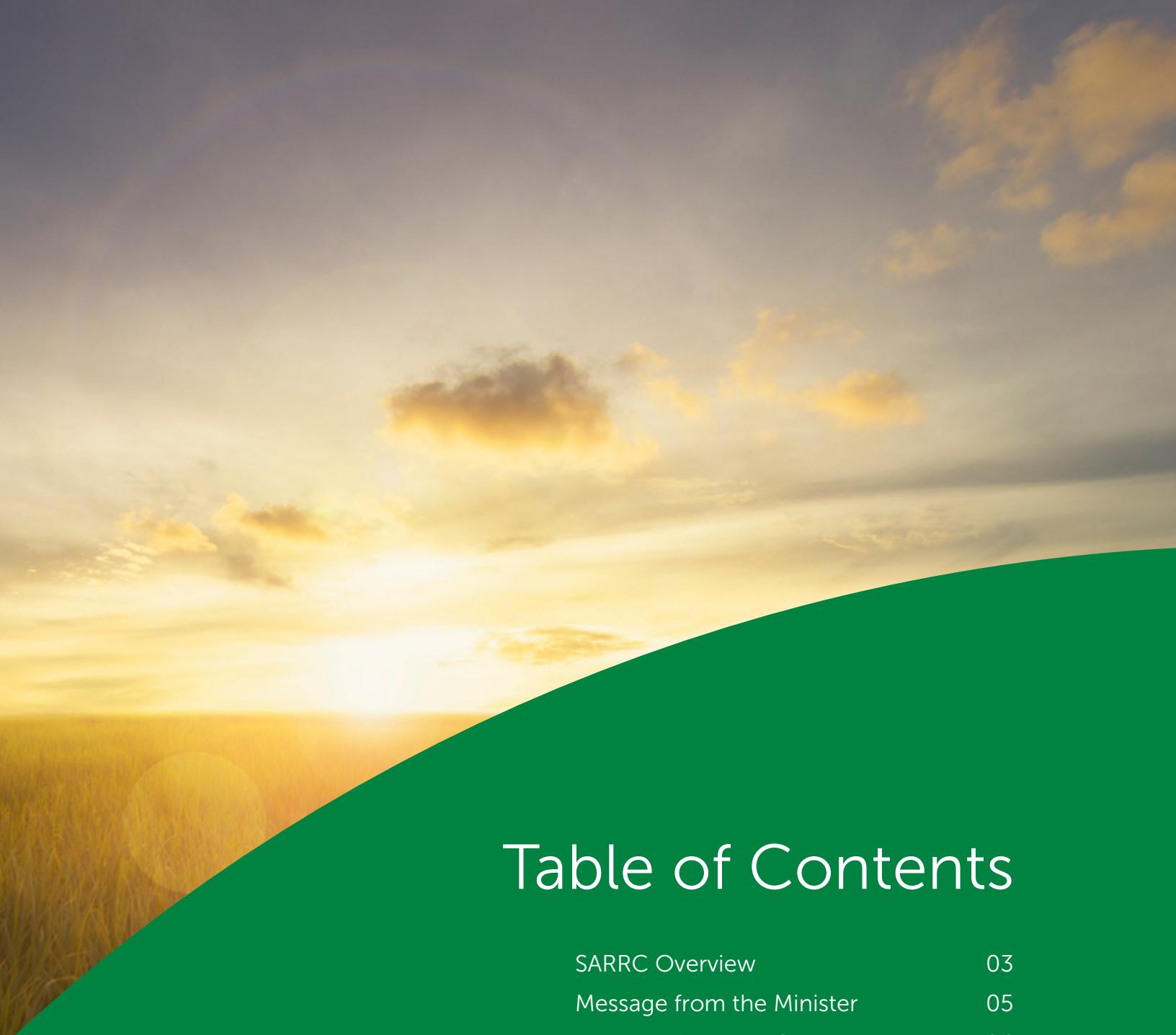


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SARRC Overview

Background

The Saskatchewan Association for Resource Recovery Corp. (SARRC) is a non-profit corporation formed by the oil, filter, antifreeze and diesel exhaust fluid (DEF) industry in Saskatchewan to develop, implement and maintain a single, cost-effective, province-wide Used Oil, Filter, Antifreeze and Container Recycling Program. SARRC was incorporated February 12, 1996. The program, approved by the Ministry of Environment, has been widely accepted and supported by consumers, industry, environmental groups, governments and other stakeholders.

SARRC Members

Membership in SARRC is open to all first sellers of oil, oil filters, diesel exhaust fluid, diesel fuel filters or antifreeze in Saskatchewan, as defined in the Used Petroleum and Antifreeze Products Collection Regulations. As of December 31, 2021, there are 210 Members. Please refer to the website for the most recent Member List: <http://usedoilrecyclingsk.com/members/>.

Used Oil and Antifreeze Collection

Collection facilities serve small-volume users (do-it-yourself, farm and small-business operators) who generate 15 – 20% of the used oil and antifreeze materials in Saskatchewan. Many individuals and businesses operate used oil, filter, antifreeze and oil/antifreeze/DEF container collection facilities or collect these materials from businesses and the public. There are around 110 locations across Saskatchewan where you can drop off used oil, oil filters, antifreeze and used oil, antifreeze and DEF containers for recycling.



The Needs for and Benefits of SARRC's Program

Saskatchewan businesses and residents purchase between 35 and 40 million litres of oil every year. Before the program was introduced, less than one quarter of that amount was collected and recycled. Much of the balance was being improperly discarded in fields, in ditches, down drains and on roads.

Another 2 to 4 million litres of used antifreeze are generated annually in Saskatchewan. Used antifreeze is toxic and has to be handled with care to protect the environment and ensure that humans and animals do not inadvertently ingest it.

In addition to the used oil and antifreeze generated, Saskatchewan businesses and residents generate about 2.5 million oil filters and 1 million kilograms of oil/antifreeze/DEF containers annually. Before the program was introduced, most were discarded.

Dumping used oil or antifreeze materials can damage earth and water, hurting wildlife, humans and their pets.

Used Oil, Filter, Antifreeze and Container EcoCentres

EcoCentres are additional purpose-built facilities that have opened for do-it-yourselfers, farmers and small business operators who change their own oil and antifreeze. Thirty-seven EcoCentres located province-wide are listed under collection facilities; please contact SARRC or visit our website at www.usedoilrecyclingsk.com for their locations and hours of operation.

2021 Program Results Summary

The Used Oil, Filter, Antifreeze and Container Recycling Program has achieved great success since inception in 1996.

From January 1 to December 31, 2021

- 0.410 million kilograms of used oil, antifreeze and diesel exhaust fluid (DEF) containers;
- 1.5 million used oil filters;
- 16.7 million litres of used oil; and
- 0.271 million litres of used antifreeze were recycled.

Since Program Start - Oct 1997 to Dec 2021

- 7.9 million kilograms of used oil, antifreeze and diesel exhaust fluid (DEF) containers;
- 42.5 million used oil filters;
- 411.6 million litres of used oil; and
- since April 1, 2014, 1.99 million litres of used antifreeze have been recycled.

2021 Program Results

*Note: includes 24% reuse rate

	Sold	Available for Collection	Amount Available	Collected	Processed	Collection Rate	Target
Oil (l)	35,747,260	67.9%	24,272,390	16,697,171		69%	80%
Antifreeze (l)	3,428,513	43.3%	1,484,546	271,236		18%	50%
Filters (kg)	876,344	100%	876,344	1,026,398	820,913	94%	80%
Filters (units)	2,136,861	100%	2,136,861	1,558,570		73%	80%
Containers (l)	19,758,830	100%	19,758,830				
Containers (kg)	902,145	100%	902,145	409,863		69%*	75%

- SARRC's Used Oil, Filter, Antifreeze and Container Recycling Program promotes and facilitates the recovery of valuable, non-renewable resources.
- It protects the environment by diverting materials from landfills and inappropriate areas such as fields, ditches and water courses.

- It creates new business opportunities and new job opportunities for Saskatchewan people.
- It provides a single, comprehensive, cost-effective, sustainable and province-wide program in harmony with similar programs in British Columbia, Alberta, Manitoba, Quebec, New Brunswick, Prince Edward Island, Newfoundland and Labrador and Nova Scotia.

Greenhouse Gas Estimates

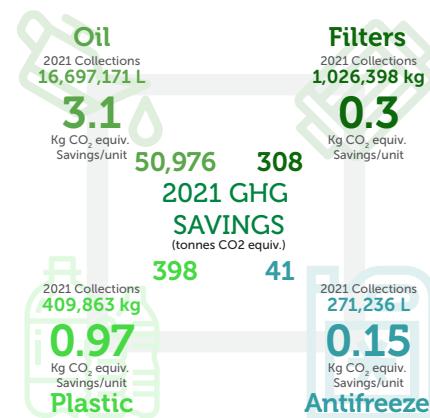
In 2021 SARRC's program saved 50,976 tonnes CO₂ equivalent, that's like taking 10,984 gasoline-powered vehicles off the road.

Based on Natural Resources Canada's average emissions for a Canadian vehicle of 4,300kg of CO₂ equivalent/year.

GHG Emissions Tracking

Since 2017, when SARRC started tracking greenhouse gas emissions, the program has saved over 223,900 tonnes CO₂ equivalent - that's something we can all be proud of!

Greenhouse Gas Estimates



Recycled Products

Used oil is reprocessed into re-refined lubricating oil, industrial burner fuel and other products. Used oil filters are processed into structural metal shapes for the manufacturing of industrial and agricultural products. Plastic oil/antifreeze/DEF containers are recycled into industrial posts, railroad crossings, plastic pipe and new containers. Plastic 20-litre pails are refilled with bulk lubricants or cleaned and re-used for a wide number of applications. Used antifreeze is highly recyclable, with most used antifreeze being processed into new commercial antifreeze.

MINISTER'S MESSAGE

Hon. Warren Kaeding Minister of Environment

On behalf of the Government of Saskatchewan, I would like to express my gratitude to the Saskatchewan Association for Resource Recovery Corp. (SARRC) for your strong commitment to proper management of used oil and antifreeze in our province. Thank you for creating a healthier, more resilient environment that we are proud to call home.

Over the last 24 years, SARRC's drop-off centres have recovered an astounding 412 million litres of used oil, 43.3 million used oil filters, nearly eight million kilograms of plastic containers and two million litres of used antifreeze.

Saskatchewan has made great strides in preventing waste from entering landfills through our many extended producer responsibility (EPR) programs, and SARRC and its 210 members are a major reason for the success we've enjoyed. EPR programs benefit the entire province by providing more consistent and accessible recycling services, increasing the amount of material diverted from our landfills and supporting a circular economy by encouraging innovative local solutions.

Despite the challenges of COVID-19 and its disruptions to many programs and businesses, SARRC was able to continue to operate the used oil and antifreeze recycling programs. Your ability to continue working during this time was appreciated by the people of Saskatchewan.

The services SARRC provides to reduce waste in our province supports our government's Solid Waste Management Strategy. Launched in 2020, this strategy looks to address the ongoing challenges of waste management and identify potential new economic opportunities for the industry. Increasing opportunities for waste diversion and the involvement of important partners such as SARRC are key to the strategy's success.

Once again, I want to thank you for your hard work and dedication over the past year. I wish SARRC continued success in your recycling efforts in our province.



Message from the Chair

The year 2021 was one that we all hoped would bring a return to normal. Although certainly more predictable than the previous year, unique challenges continued to arise from the COVID-19 pandemic for SARRC, our 210 industry Members and the people of Saskatchewan.

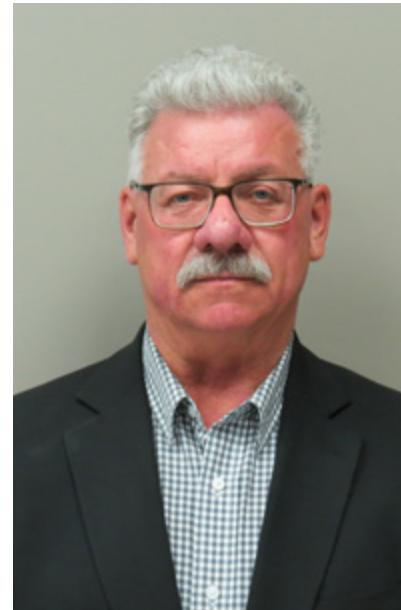
Regardless of the challenges, as you will see in the following pages, SARRC continued to follow our approved Product Stewardship Plan, which outlines how SARRC will fulfill the obligations of first sellers of motor oil, oil filters, antifreeze and diesel exhaust fluid as defined in The Used Petroleum and Antifreeze Products Stewardship Regulations. Successful implementation of the Product Stewardship Plan requires collaboration and open communication with Members, the Ministry of Environment, other stewardship organizations, all levels of municipal government, and the people of Saskatchewan. As always, I am proud of the cooperation and support for used oil products recycling.

It continues to be an honor to represent SARRC's Members on its Board of Directors and to guide SARRC's management of our recycling program to meet the expectation of our Members, the Province of Saskatchewan, and the people of our great province. By providing proper end-of-life management for our Members' products, we are all doing our part to protect our environment and keep our land and water clean.

Thank you for your support and for your participation in recycling in Saskatchewan.

Rod Rosenfelt

Chairperson & Director



Executive Director's Report

The last year continued to see unpredictability and constraints on SARRC's operations, generators, collectors and processors of used oil, used oil filters, used antifreeze, and plastic oil, antifreeze and diesel exhaust fluid (DEF) containers. Used oil prices slowly improved over the year as excess supply from 2020 worked through the system, but the impacts of 2020 continued to be felt throughout the year.

The fundamentals of SARRC's operations started to look more normal with field inspections gradually returning in 2021; however, opportunities to participate in trade shows and community events were almost non-existent and most meetings included a video conference option. Collaboration with other national Used Oil Management Associations continued, and we are pleased that the national Environmental Handling Charge One-Window portal has been fully adopted, increasing convenience for our Members and reducing administrative burden.

When examining the data contained in this Annual Report, it is useful to consider SARRC's mission. SARRC not only ensures that first sellers (our Members) of oil, filters, antifreeze and oil, antifreeze and DEF containers comply with the Used Petroleum and Antifreeze Product Stewardship Regulations, but also ensures responsible end of life management of these products, keeping them out of our environment and our landfills.

Used Oil

Used oil markets continued to be weak in 2021, as the year began with high levels of used oil in inventory. As the year progressed, used oil slowly began to move and used oil collection improved accordingly. In 2021, Saskatchewan oil sales totaled 35.7 million litres, down slightly from 2020, while collections improved 6.6% to 16.7 million litres (Table

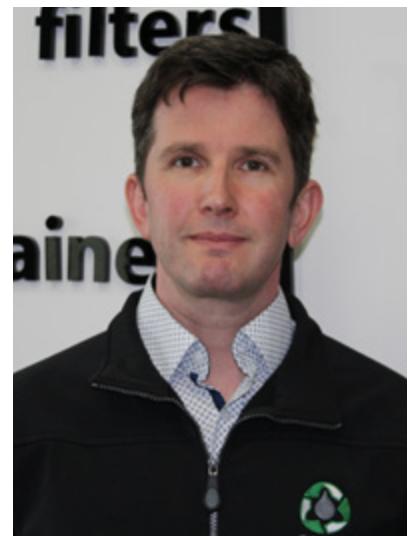
1, 2 and 3). This divergence is evidence that some used oil that remained in storage in 2020 at the generators has begun to move through the system. Based on 67.9% of oil sales being available for collection (Chamard Environmental Strategies, March 2021: An Update of the Recoverable Used Oil Rate: Reference Period 2019. Final Report), used oil collection rate improved to 69%, but still fell below our target of 80%.

Antifreeze

Antifreeze sales increased 6.4% between 2020 and 2021, while collections remained constant. Again, antifreeze collection did not meet our target of 50%. Little progress on the challenges surrounding antifreeze was made in 2021, but we remain hopeful that continued outreach and communication, as well as the possible expansion programs in neighbouring jurisdictions to include antifreeze may improve collections. As mentioned in 2020, proper management of antifreeze at the generator level has the potential to greatly increase recovery, as suggested by Chamard (Chamard Environmental Strategies, November 2019: An Update of Antifreeze Recovery Rates: Final Report) who estimated that there is potentially up to 1% antifreeze contained within the used oil collected. This message remains a priority for SARRC.

Oil filters

Filter recovery continues to be a success. In 2021, used oil filter recovery was 94% by mass and 73% by the number of units recycled. These metrics are constant with the program's long-term trends, and continue to demonstrate that larger filters are recycled at a greater rate than smaller filters, thus highlighting the importance of the EcoCentre network to support small do-it-yourself mechanics and the importance of continued media and educational campaigns.



Products Containers

The mass of plastic oil, antifreeze and DEF containers sold decreased by 4.8% in 2021 to 902,145 kg, while collections decreased by 2.3% to 409,863 kg leading to a stable recovery and reuse rate of 69%. 2021 sales trends for oil and container sales continued from 2020; container sales decreased more than oil sales, suggesting that more oil was sold in bulk, and a larger proportion of oil sales went to agricultural and industrial activity.

Diesel Exhaust Fluid

In 2021, 931,038 litres of DEF were sold in containers less than 50 litres, representing 27,931 kg of plastic. DEF sold in containers less than 50 litres in 2021 decreased by almost 33% compared to 2020. Part of this difference can be attributed to less driving and use in 2021 of DEF purchased in 2020, while the remainder of this difference is likely due to increased bulk purchase of DEF. Container sales by type are summarized in Table 4.

Environmental Handling Fees

In 2021, SARRC's Members collected \$5.7 million from environmental handling fees (EHCs) on our designated products to fund our recycling efforts. Of this, about \$4 million was paid out as collection and processing incentives and \$0.43 million was used to fund and expand the network of 37 free public drop-off EcoCentres. Additional EcoCentre upgrades and installations are planned in 2022.

Administration and Promotion

In 2021, SARRC spent \$372,000 on communications and promotion. Administrative costs are just under 11% of the 2021 full year budget, with \$644,000 spent on wages, office space, governance and other administrative requirements. Expenses for wages were higher than normal as we added a Program Operations Coordinator to overlap with our Program Operations Manager, Merv Hey, who retired in late 2021. SARRC's staff and I wish Merv all the best in his retirement and we are confident that Brad Kalman will continue the great work that Merv initiated during his tenure. Overall program administration costs were in line with budget.

Public outreach and education continued to be challenging in 2021. SARRC continued to collaborate with Saskatchewan Waste Reduction Council, however given ongoing limitations caused by the pandemic, our Recycling Ambassadors could only support our program remotely, contacting our stakeholders by phone instead of in person, conducting data analysis and calculating greenhouse gas emissions, rather than being out in the communities as in previous years.

Greenhouse Gases

SARRC's Greenhouse Gas Monitoring and Measurement Plan estimated net greenhouse gas (GHG) savings for each managed product based on existing data. GHG saving per litre or kilogram of product recycled remained the same for antifreeze, plastics and used filters, however the net saving per litre of used oil was updated to reflect the actual end use of used oil collected in 2021. The original data showing that 2.4 kg of CO₂ equivalent GHGs were saved for every litre of oil recycled assumed that 30% of used oil would be re-refined into new lubricating oil or re-used in a non-combusted way and that the remaining 70% of used oil collected was ultimately burnt, for example, as upgraded diesel fuel. End use of used oil has a significant effect on net GHG savings, as the amount of CO₂ equivalent saved by re-use is approximately 10 times that of used oil that is ultimately burned. In 2021, approximately 42% of oil collected in Saskatchewan was re-used or re-processed to non-combusted products. As such, GHG savings per litre improved to 3.1 kg of CO₂ equivalent (Table 5), and materials collected by SARRC's program can be estimated to save 52,723 kg of CO₂ equivalent. GHG estimates will continue to be refined and recalculated as data sources improve.

In conclusion, at the risk of being redundant with previous annual reports, it is always a privilege to serve you, our Members, to meet the expectations of the Province of Saskatchewan government and the public, to make sure that used oil, filters, antifreeze and their plastic containers are properly managed, returned to a useful state, and kept out of landfills and the environment.

Ethan Richardson
Executive Director

Thank you!

In 2021, Merv Hey, Program Operations Manager for SARRC, retired after 23 years of employment at SARRC. We will miss Merv's enthusiasm, thirst for knowledge, and extensive recycling wisdom. Like when a family member moves away, we wish Merv all the best in retirement, and hope that he will still stop by to visit when he gets the opportunity!



Table 1 - 2021 Program Results

*Note: includes 24% reuse rate

	Sold	Available for Collection	Amount Available	Collected	Processed	Collection Rate	Target
Oil (l)	35,747,260	67.9%	24,272,390	16,697,171		69%	80%
Antifreeze (l)	3,428,513	43.3%	1,484,546	271,236		18%	50%
Filters (kg)	876,344	100%	876,344	1,026,398	820,913	94%	80%
Filters (units)	2,136,861	100%	2,136,861	1,558,570		73%	80%
Containers (l)	19,758,830	100%	19,758,830				
Containers (kg)	902,145	100%	902,145	409,863		69%*	75%

Table 2 - 2020 Program Results

*Note: includes 24% reuse rate

	Sold	Available for Collection	Amount Available	Collected	Processed	Collection Rate	Target
Oil (l)	36,173,949	67.9%	24,562,111	15,669,469		64%	80%
Antifreeze (l)	3,223,187	43.3%	1,395,640	272,158		20%	50%
Filters (kg)	849,944	100%	849,944	1,068,468	870,374	102%	80%
Filters (units)	2,043,743	100%	2,043,743	1,615,120		79%	80%
Containers (l)	20,415,722	100%	20,415,722				
Containers (kg)	947,857	100%	947,857	419,569		68%*	75%

Table 3 - Percent Change in Sales and Collections between 2020 and 2021

	Sales	Collection
Oil (l)	-1.2%	6.6%
Antifreeze (l)	6.4%	-0.3%
Filters (kg)	3.1%	-3.9%
Filters (units)	4.6%	-3.5%
Containers (l)	-3.2%	na
Containers (kg)	-4.8%	-2.3%

Table 4 - Volume and Mass of Plastic Containers Sold in 2021 by Type

	Volume	Mass
Oil (l)	15,686,427	701,234
Antifreeze (l)	2,869,474	145,791
Filters (kg)	931,038	27,931
Filters (units)	271,891	27,189
Containers (l)	19,758,830	902,145
Containers (kg)	-4.8%	-2.3%

Table 5 - Greenhouse Gas Estimates

	Kg CO ₂ equiv. Savings/unit	2021 Collections	Units	2021 GHG Savings (tonnes CO ₂ equiv.)
Oil	3.1*	16,697,171	l	50,976
Filters	0.3	1,026,398	kg	308
Antifreeze	0.15	271,236	l	41
Plastic	0.97	409,863	kg	398
		Total		51,723

*Net GHG savings per litre for oil was adjusted compared to 2020 to account for the end use of 2021 collections

SARRC's 2021 Communications Highlights

Recover. Recycle. Re-useful.

In its 27 years in existence, SARRC's mandate hasn't changed and its objectives and activities continue to serve the people of Saskatchewan well by providing a single, cost-effective, province-wide used oil, filter, antifreeze, and oil, antifreeze and Diesel Exhaust Fluid (DEF) containers recovery, recycling and reuse program. SARRC's program is only as strong as the people of Saskatchewan and the awareness of local agricultural and industrial organizations to make good use of it. SARRC's awareness, promotional and communication efforts described in the following pages support its mission.

Our Public

SARRC is present and serves everyone across Saskatchewan. However, some segments of the population are heavier users of its services than others. This is why SARRC's communications target primarily farmers, medium and small business owners/operators, do-it-yourself mechanics and all sizes of generators of used oil, antifreeze, oil filters, their containers and DEF containers.

Our Message

Making every drop count and ensuring that used materials can be reused continue to be SARRC's primary messages. Increasing awareness of SARRC and its members by describing the importance of the program and its services in helping protect Saskatchewan's environment remains the main objective.

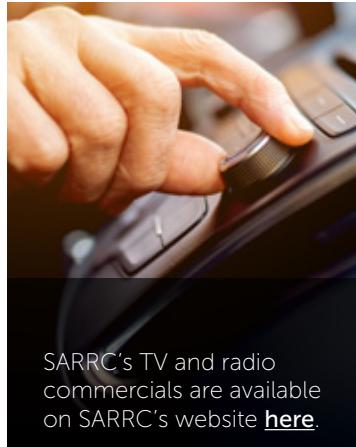
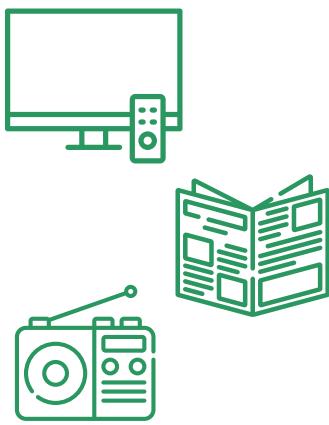
Making every drop count



Our friendly characters

In 2021 SARRC maintained a strong traditional and digital advertising program. In addition to its existing six animals, it featured new characters – man's best friend, a smart dog and a fox family to continue to share SARRC's recovery, recycling and re-use message.





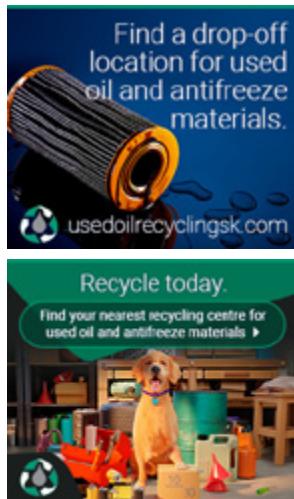
Our Paid Awareness Campaigns

SARRC published 19 ads in seven publications with a combined circulation of about 170,000.

The six original animal characters rotated on TV and radio ads during spring and fall campaigns, including on three TV stations and 17 radio stations.

To capitalize on today's constant connectedness, SARRC made good use of Google and Facebook ads and intensified its presence on Facebook by sharing information on the program, drop-off locations, recycling process and re-use of the product. It also featured organizations with similar mandates for other products. The digital media messaging took a different approach than that of traditional media in that rather than featuring the animals, it focused on the usefulness of SARRC's program in Saskatchewan people's everyday life – from spring cleaning to recreational and farming equipment readiness. Overall SARRC's digital presence trended positively with a 30% increase in impressions and 33% increase in interactions for Google search ads and a 30% increase in impressions and a 41% increase in interactions for Facebook display ads. Google display ads remained steady compared to the previous year.

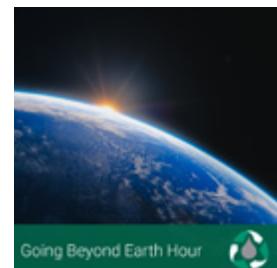
- Google search ads cost per click (action): 29,888 impressions - 5,582 interactions
- Google display ads (awareness): 6,049,908 impressions - 2,078 interactions
- Facebook display ads (awareness): 3,868,096 impressions - 2,089 link clicks



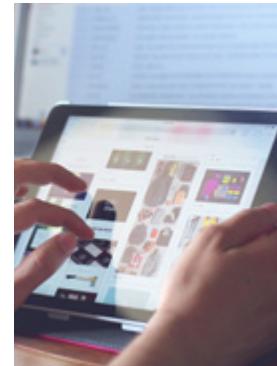
Our Organic Awareness

Using its Facebook page, website and telephone line, SARRC was able to reach a wide range of people to promote the program and assist those with questions.

SARRC's Facebook page reached 181,561 people, through two posts per week featuring an array of messages on the topic of used oil and antifreeze recycling education, tips, facts, Household Hazardous Waste Days reminders, safe products storage and drop-off, and celebrating the many parties involved in making this program a success.



SARRC's website had its best year to date in 2021 with a record 30,351 visits – an 18% improvement over the previous "best year's" traffic in 2020. And there was a 25.6% increase in visitors searching for recycling centres (17,183). The fact that SARRC made some layout and content changes to its website homepage and sub-pages may have contributed to some of the increased searches.



Our Knowledge Sharing

Throughout 2021 SARRC continued to receive calls from people interested in learning more about the program or looking for a drop-off location or a pick-up service provider. With over 175 calls, the office line is never quiet for long.

SARRC's executive director continued the tradition to give interviews in celebration of Earth Day on CTV and Global TV, and throughout the year on radio stations shows such CJWW's On The Air and 650 CKOM/980 CJME's Talk to the Expert. You can listen on SARRC's website [here](#).

Overall, although SARRC staff and summer community ambassadors were not able to tour all EcoCentres and volunteer drop-off locations and their host communities, nor attend conferences and other events in 2021, the pandemic did not stop SARRC from effectively raising awareness of its program and highlighting how easy it is to recycle used oil and antifreeze materials. The results of SARRC's communications demonstrates that Saskatchewan people are interested and determined to recycle to protect our beautiful province.

Our Recycling Partners

210 Active Partners Registered With SARRC

12317541 Canada Inc.	Cervus Equipment Corp.	Fram Group (Canada) Inc.
49 North Lubricants Ltd.	Champion Laboratories, Inc.	Fuchs Lubricants Canada Ltd.
ABB Power Grid Inc. (Binome-Quebec)	Chevron Canada Ltd.	Fuelex Energy Ltd.
Acklands-Grainger Inc.	Chris Page & Associates Ltd.	Gamma Sales Inc.
Aevitas Inc.	CLAAS of America Inc.	GEA Farm Tech. Canada Inc.
AFD Petroleum Ltd.	Cleanair Filter Service	General Motors of Canada Co.
AGCO Corp.	Club Car, LLC	GFL Environmental Inc.
AgraCity Crop & Nutrition Ltd.	CNH Industrial Canada, Ltd.	G.F. Thompson Co. Ltd.
AGS Company Auto. Solutions, LLC	ColdFront Ltd.	G.K. Industries Ltd.
A & I Products Canada Inc.	Comairco Equipment Ltd.	Gregg Distributors Co. Ltd.
AMSOIL Inc.	Complete Lube Supply	group glm
Atlas Copco Compressors Canada	CORE-MARK International Inc.	Harley-Davidson Canada LP
Automobile Solutions Americas Inc.	Costco Wholesale Canada Ltd.	Hastings Filters
Baldwin Filters Inc.	CPT Canada Power Tech. Ltd.	Henkel Canada Corp.
Beck Arnley Holdings LLC	Crestline Coach Ltd.	Hino Motors Canada, Ltd.
BestBuy Distributors Ltd.	Cummins Western Canada LP	Home Depot of Canada Inc.
Blue Streak Hygrade Motor Products	Daimler Trucks Canada Ltd.	Home Hardware Stores Ltd.
BMW Canada Inc.	DAS Companies, Inc.	Honda Canada Inc.
Boeing Distribution Canada Ltd.	Davanac Inc.	Husky Energy Inc.
Bombardier Recreational Products	Demers Ambulance Manufacturer Inc.	Husqvarna Canada Corp.
Bosch Rexroth Canada Corp.	Doepker Industrial Equip. Service	Hyundai Auto Canada Corp.
BOSS Lubricants	Dubois Chemicals Canada, Inc. d/b/a	Imperial Oil
BP Lubricants USA Inc.	CIMCOOL Canada	Importations Thibault Ltée.
Brandt Tractor Ltd.	Ducati Canada Inc.	Industrial Truck Service Ltd.
Brenntag Canada Inc.	Echo Power Equip. (Canada)	Irving Blending & Packaging
Bridgeview Fluid Solutions Inc.	Elliott Petroleum 2014 Ltd.	Isuzu Truck of Canada, Inc.
Buhler Versatile Inc.	Equip. Sales & Service (1968) Ltd.	ITW Permatex Canada
Burkolly Distributors Ltd.	Failure Prevention Services	Jaguar Land Rover Canada ULC
Cabela's Retail Canada Inc.	Fastenal Canada Ltd.	John Deere Canada ULC
Canada West Harvest Centre	FCA Canada Inc.	KADEX Aero Supply Ltd.
Canadian Kawasaki Motors	Federated Co-operatives Ltd.	Kaeser Compressors Canada
Canadian Pacific Railway	Fining International Inc.	Keystone Auto. Op. of Canada Inc.
Canadian Tire Corp. Ltd.	First Filter Service Ltd.	Kia Canada Inc.
Canadian Tire Petroleum	Ford Motor Co. of Canada, Ltd.	Kimpex Inc.
	Fort Garry Industries Ltd.	

- King-O-Matic Industries Ltd.
 Kleen-Flo Tumbler Ind. Ltd.
 Klondike Lubricants Corp.
 KTM Canada Inc.
 Kubota Canada Ltd.
 Larry Penner Enterprises Inc.
 Larry's Transmissions Ltd.
 LCT Lubricants Inc.
 Leavitt Machinery G.P.
 Les Hall Filter Service (2013) Ltd.
 Loblaw Inc.
 Lucas Oil Products (Canada) Co.
 Mack Trucks Canada and Volvo Trucks Canada
 MANN+HUMMEL Filtration Technology US LLC
 MANN+HUMMEL Purolator Filters LLC
 Maxim Transportation Services Inc.
 Mazda Canada Inc.
 Mercedes-Benz Canada Inc.
 MFTA Canada Inc.
 Mid-Canada Filtration Solutions
 Midwest Sales
 Miller Supply Ltd.
 Mitsubishi Motor Sales of Canada
 Modern Sales Co-op
 Mopac Auto Supply (Alberta) Ltd.
 Mopac Auto Supply Ltd.
 Motion Industries
 Motor Coach Ind. Ltd.
 Motosel Industrial Grp. Inc.
 Motovan Inc.
 National Energy Equip. Inc.
 Navistar Canada ULC
 NCH Canada Inc.
 Nemco Resources Ltd.
 New Flyer Industrial Ltd.
 Nissan Canada Inc.
 NLS Products
 Norcan Fluid Power Ltd.
 Nynas, Inc.
- Oil Mart Ltd.
 Orgill Canada Hardlines ULC
 PACCAR of Canada, Ltd. (Parts Div.)
 Parker Hannifin Canada
 Parkland Corporation
 Parts Canada Development Co.
 Part Source Inc.
 Peavey Industries LP
 Peerless Engineering Sales Ltd.
 Petro-Canada Lubricants Inc.
 Phillips 66 Canada Ltd.
 Pièces d'Auto Transit Inc. (Les)
 Polaris Industries Ltd.
 Porsche Cars Canada, Ltd.
 Prestone Canada
 Prévost, a Div. of Volvo Grp Canada
 Princess Auto Ltd.
 Provincial Hydraulics Inc.
 PSC-Power Source Canada Ltd.
 PTI Transformers Inc.
 Recochem Inc.
 Redhead Equipment
 Reesink Canada Wholesale Inc.
 Revolution ORS LP
 Robco Inc.
 Robert Bosch Inc.
 RONA Inc.
 Safety-Kleen Canada Inc.
 Shell Canada Products Ltd.
 SMS Equipment Inc.
 Southwestern Petroleum Lubricants LLC
 Startec Refrigeration Services Ltd.
 Star West Petroleum Ltd.
 STIHL Ltd.
 Subaru Canada Inc.
 Suzuki Canada Inc.
 S.W. Industrial Filter Tec Service
 TCS Crestwood Engineering Co. Ltd.
 Texas Refinery Corp. of Canada Ltd.
 Textron Off Road (Arctic Cat Sales)
- The North West Co. Inc.
 The Sherwin-Williams Co.
 Toyota Canada Inc.
 Triumph Motorcycles America
 TVH Canada Ltd.
 UAP Inc.
 Unique Holdings Ltd.
 United Chemical Services Inc.
 United Farmers of Alberta
 Univar Canada Ltd.
 Universe Satellite Sales Ltd.
 Vallen Canada Inc.
 Valvoline Canada Ltd.
 Vermeer Canada Inc.
 Viscosity Oil Company
 Volkswagen Grp. Canada Inc.
 Volvo Cars of Canada Corp.
 Wainbee Ltd.
 Wajax Equipment
 Wajax Ind. Components Ltd.
 Wakefield Canada Inc.
 Wallace & Carey Inc.
 Wal-Mart Canada Corp.
 Westcon Equip. & Rentals Ltd.
 Westpower Equip. Ltd.
 Worldpac Canada Inc.
 Wurth Canada Ltd.
 Yamaha Motor Canada Ltd.
 Yetman's Ltd.

Financials



21

**Saskatchewan Association
for Resource Recovery
Corp.**

Financial Statements
December 31, 2021



Independent auditor's report

To the Board of Directors of Saskatchewan Association for Resource Recovery Corp.

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Saskatchewan Association for Resource Recovery Corp. (the Association) as at December 31, 2021 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.

What we have audited

The Association's financial statements comprise:

- the statement of financial position as at December 31, 2021;
- the statement of operations for the year then ended;
- the statement of changes in net assets for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

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

Independence

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

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

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

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 Association'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 Association'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 Association 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.

/s/PricewaterhouseCoopers LLP

Chartered Professional Accountants

Saskatoon, Saskatchewan
April 4, 2022

Saskatchewan Association for Resource Recovery Corp.

Statement of Financial Position

As at December 31, 2021

	2021 \$	2020 \$
Assets		
Current assets		
Cash and cash equivalents	1,936,298	1,572,093
Investments (note 3)	3,294,033	3,280,903
Accounts receivable	1,352,456	1,409,450
Prepaid expenses	5,401	6,000
	<hr/>	<hr/>
	6,588,188	6,268,446
Investments (note 3)	3,696,540	3,500,000
Capital assets (note 4)	<hr/>	<hr/>
	58,992	99,094
	<hr/>	<hr/>
	10,343,720	9,867,540
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	<hr/>	<hr/>
	747,945	658,097
Net Assets		
Invested in capital assets	58,992	99,094
Internally restricted (note 5)	6,890,054	6,150,054
Unrestricted	<hr/>	<hr/>
	2,646,729	2,960,295
	<hr/>	<hr/>
	9,595,775	9,209,443
	<hr/>	<hr/>
	10,343,720	9,867,540
Return incentive and EcoCentre support costs (note 6)		
Commitments (note 7)		

Approved by the Board of Directors

Director

Director

The accompanying notes are an integral part of these financial statements.

Saskatchewan Association for Resource Recovery Corp.

Statement of Operations

For the year ended December 31, 2021

	2021 \$	2020 \$
Revenue		
Environmental handling charges	5,725,244	5,666,179
Investment income (note 3)	200,553	177,325
Membership fees	2,000	1,400
Other income	-	80
	<hr/> 5,927,797	<hr/> 5,844,984
Expenses		
Return incentives (note 6)	3,955,640	3,894,199
Wages and benefits	485,717	413,763
EcoCentre support costs (note 6)	425,331	478,645
Public relations and promotions	331,759	356,601
Rent (note 6)	92,421	92,421
Office and administration	73,337	92,907
Professional fees	68,770	108,959
Amortization	41,461	31,727
Insurance	30,700	27,202
Utilities	16,340	18,080
Director fees and costs	10,523	8,630
Travel and meals	6,730	6,904
Bank charges	2,736	2,600
	<hr/> 5,541,465	<hr/> 5,532,638
Excess of revenue over expenses for the year	<hr/> 386,332	<hr/> 312,346

The accompanying notes are an integral part of these financial statements.

Saskatchewan Association for Resource Recovery Corp.

Statement of Changes in Net Assets

For the year ended December 31, 2021

			2021	2020
	Invested in capital assets \$	Internally restricted \$ (note 5)	Unrestricted \$	Total \$
Balance – Beginning of year	99,094	6,150,054	2,960,295	9,209,443
Excess (deficiency) of revenue over expenses for the year	(41,461)	-	427,793	386,332
Purchase of capital assets	1,359	-	(1,359)	-
Transfers	-	740,000	(740,000)	-
Balance – End of year	58,992	6,890,054	2,646,729	9,595,775
				9,209,443

The accompanying notes are an integral part of these financial statements.

Saskatchewan Association for Resource Recovery Corp.

Statement of Cash Flows

For the year ended December 31, 2021

	2021 \$	2020 \$
Cash and cash equivalents provided by (used in)		
Operating activities		
Excess of revenue over expenses for the year	386,332	312,346
Items not affecting cash		
Change in fair value of investments	(55,556)	9,021
Amortization	41,461	31,727
	<hr/>	<hr/>
Change in non-cash working capital items (note 8)	372,237	353,094
	<hr/>	<hr/>
	147,441	(97,431)
	<hr/>	<hr/>
	519,678	255,663
Investing activities		
Purchase of capital assets	(1,359)	(41,832)
Purchases of investments – net	<hr/>	<hr/>
	(154,114)	(182,510)
	<hr/>	<hr/>
	(155,473)	(224,342)
Change in cash and cash equivalents during the year	<hr/>	<hr/>
Cash and cash equivalents – Beginning of year	364,205	31,321
	<hr/>	<hr/>
Cash and cash equivalents – End of year	1,572,093	1,540,772
	<hr/>	<hr/>
	1,936,298	1,572,093
	<hr/>	<hr/>

The accompanying notes are an integral part of these financial statements.

Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2021

1 Nature of operations

The Saskatchewan Association for Resource Recovery Corp. (SARRC or the Association) was incorporated under the Non-profit Corporations Act of Saskatchewan. It was formed by oil and oil filters first sellers in Saskatchewan in 1996 to develop, implement and maintain a used oil, filter and container product management program in the province. In January 1997, SARRC received the required approval to operate a product management program from Saskatchewan Environment, issued pursuant to The Used Oil Collection Regulations. In September 2013, the Saskatchewan government replaced these regulations with The Used Petroleum and Antifreeze Products Collection Regulations. SARRC then submitted an amended plan to expand the product management program to include antifreeze and antifreeze/diesel exhaust fluid (DEF) containers, which was subsequently approved by Saskatchewan Environment in December 2013. As a non-profit organization, no provision for corporate income taxes has been made in these financial statements, pursuant to Paragraph 149(1)(l) of the Income Tax Act (Canada).

2 Significant accounting policies

Basis of accounting

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

Cash and cash equivalents

Cash and cash equivalents consist of cash balances with banks and term deposits that mature within three months of the date of acquisition, which are held for the purpose of meeting short-term cash commitments.

Classification of financial instruments

The Association classifies its financial instruments as follows:

- cash and cash equivalents are initially recorded at fair value and subsequently measured at amortized cost using the effective interest method;
- accounts receivable are classified as loans and receivables, are initially recorded at fair value, subsequently measured at amortized cost using the effective interest rate method and adjusted for any allowance for doubtful accounts, with realized gains and losses reported in income;
- guaranteed investment certificates are initially recorded at fair value and subsequently measured at amortized cost using the effective interest method. Interest income is recorded in investment income in the statement of operations. Term deposits and guaranteed investment certificates are classified as current assets only when they have terms to maturity of less than 12 months;

Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2021

- debt and equity securities and fixed income that are quoted in an active market are initially recorded and subsequently measured at fair value with realized and unrealized gains and losses recorded in investment income in the statement of operations. Debt and equity securities are classified as current assets, and fixed income is classified as a current asset only when it has a term of less than 12 months; and
- accounts payable and accrued liabilities are classified as other financial liabilities, are initially recorded at fair value and subsequently recorded at amortized cost using the effective interest method, with realized gains and losses reported in income.

Transaction costs

The Association recognizes all transaction costs related to financial assets and liabilities as a reduction to net earnings in the period in which the costs are incurred.

Capital assets

Capital assets are carried at acquisition cost less accumulated amortization. Amortization is calculated on a declining balance basis at the following annual rates:

Furniture, fixtures and equipment	20%
Computer hardware	30%
Software	55%

One-half the above annual rates are charged in the year in which the asset is ready for use by the Association.

Revenue recognition

The Association follows the deferral method of accounting for revenue.

Environmental handling charge (EHC) revenue is recognized in the period in which the charge is assessed by first seller members on qualifying lubricants, oils, filters, antifreeze and oil/antifreeze/DEF containers in accordance with the membership agreements with the Association.

EHC revenue is only recognized if it has been claimed by the registrant and there is reasonable assurance of collection.

Return incentives

Return incentive expenditures (RI) are recognized in the year when the lubricating oil, filter, antifreeze and oil/antifreeze/DEF containers materials are collected by a registered collector. Completed claim forms are subject to review and approval by the Association.

Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2021

Internal restrictions

- Contingency reserve

In 2016, the Board of Directors adopted a resolution to establish an internally restricted contingency reserve, the balance of which is to be used to fund any future operating deficits or EcoCentre support costs.

- EcoCentre reserve

In 2021, the Board of Directors adopted a resolution to establish an internally restricted EcoCentre reserve, the balance of which is to be used to reimburse any future required decommissioning reports for EcoCentres and for future EcoCentre cleanouts.

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. The inherent uncertainty involved in making such estimates and assumptions may impact the actual results reported in future periods.

Accounts significantly impacted by estimates in these financial statements are EHC accruals and revenue where the fees paid by customers in the current year may not be submitted by a registrant until a future year.

3 Investments

	2021 \$	2020 \$
Guaranteed investment certificates (GICs) – at amortized cost	6,200,000	6,200,000
Accrued interest receivable on GICs	25,037	35,090
Fixed income – at fair value	271,712	-
Debt and equity securities – at fair value	493,824	545,813
	<hr/>	<hr/>
Less: Current portion	6,990,573	6,780,903
	<hr/>	<hr/>
	3,294,033	3,280,903
	<hr/>	<hr/>
	3,696,540	3,500,000

Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2021

Investment income consists of the following:

	2021 \$	2020 \$
Interest income	133,612	174,410
Dividend income	19,075	17,261
Change in fair value of investments	55,556	(9,021)
Fees	<u>(7,690)</u>	<u>(5,325)</u>
	<u>200,553</u>	<u>177,325</u>

GICs earn interest ranging from 0.65% – 2.15% and mature in the following fiscal years:

	\$
2022	2,700,000
2023	1,000,000
2024	2,500,000

4 Capital assets

	2021	2020		
	Cost \$	Accumulated amortization \$	Net \$	Net \$
Furniture, fixtures and equipment	108,877	90,955	17,922	22,402
Software	75,967	51,183	24,784	55,076
Computer hardware	<u>86,146</u>	<u>69,860</u>	<u>16,286</u>	<u>21,616</u>
	<u>270,990</u>	<u>211,998</u>	<u>58,992</u>	<u>99,094</u>

5 Internally restricted

	December 31, 2020 \$	Transfer in \$	December 31, 2021 \$
Contingency reserve	6,150,054	-	6,150,054
EcoCentre reserve	-	740,000	740,000
	<u>6,150,054</u>	<u>740,000</u>	<u>6,890,054</u>

Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2021

6 Return incentive and EcoCentre support costs

SARRC is obligated to utilize its net assets, in future years, to fund return incentives and for the establishment of EcoCentres for the used oil, filter, antifreeze and oil/antifreeze/DEF container management program.

The Association entered into five-year agreements, expiring January 1, 2027, with operators of EcoCentres that were established to provide no-cost drop-off centres for used oil and antifreeze materials. These agreements require the Association to pay a tiered minimum, specified in each individual agreement, per year to each of the EcoCentre operators and provide for additional payments should used oil and antifreeze material collection volumes exceed certain base levels.

The minimum annual operating fee commitment to the 36 EcoCentre operators over the period of the agreements is estimated to be \$402,900 per annum over the next five years.

7 Commitments

The Association's current operating property lease agreement expires February 28, 2022 and requires monthly payments of \$6,578. The Association entered into a five-year operating property lease agreement that commences March 1, 2022, expiring February 28, 2027, that requires monthly payments of \$6,029 for a total of \$72,358 per annum. The operating lease also requires monthly payments of occupancy costs, which are estimated to be \$13,485 per annum.

The Association has entered into other agreements related to software maintenance, support and consulting.

The aggregate minimum annual commitments under these agreements are as follows:

	\$
2022	119,450
2023	85,843
2024	85,843
2025	85,843
2026	85,843
Thereafter	100,149

Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2021

8 Net change in non-cash working capital items

	2021 \$	2020 \$
Accounts receivable	56,994	23,668
Prepaid expenses	599	(2,653)
Accounts payable and accrued liabilities	89,848	(118,446)
	<hr/> 147,441	<hr/> (97,431)

9 Financial risk management

Credit risk

The Association, in the normal course of business, is exposed to credit risk through its cash and cash equivalents and accounts receivable. The Association's cash and cash equivalents are maintained at major financial institutions; therefore, the Association considers the risk of non-performance of these instruments to be remote. There is no significant concentration risk on accounts receivable due to the large registrant base. Management monitors these accounts regularly and does not believe that the Association is exposed to significant credit risk at the statement of financial position date.

Interest rate risk

Interest rate risk is the risk the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. Fixed interest instruments subject the Association to fair value risk, while floating rate instruments subject it to cash flow risk. The Association's exposure to interest rate risk pertains to cash and cash equivalents and guaranteed investment certificates.

Market risk

The Association has exposure to credit risk, price risk, currency risk and interest rate risk on its investments in debt and equity securities, since the fair value of future cash flows may fluctuate because of changes in market price, currency exchange rates and interest rates whether these changes are caused by factors specific to the investments or factors affecting all similar financial instruments traded in the market.

Liquidity risk

Liquidity risk is the risk the Association cannot meet its financial obligations associated with financial liabilities in full. The Association has addressed this risk by maintaining a sufficient working capital position that can be used to settle accounts payable and accrued liabilities and future commitments. The Association expects to be able to meet its financial obligations for the foreseeable future.

Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2021

10 COVID-19 pandemic

On March 11, 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) a global pandemic, resulting in significant public health measures and restrictions being put in place. Restrictions such as travel bans, closure of non-essential businesses and physical distancing have caused disruption to businesses and a significant decline in global capital markets resulting in an economic slowdown.

Management has assessed the financial impact of COVID-19 as at December 31, 2021, including the collectibility of receivables, valuation of investments, assessment of provisions and contingent liabilities and timing of revenue recognition. Management did not identify any impact to its financial statements as at December 31, 2021.

The long-term impact of the pandemic on the Association and the economy is not yet known and information surrounding the global economic impact of COVID-19 and the estimated length of the pandemic continues to evolve. Future impacts of the pandemic may have a financial effect on the Association's future revenue and operating results. It is not possible to estimate any results of future financial impacts of COVID-19 on the Association subsequent to December 31, 2021.

Staff

**BRAD KALMAN**

PROGRAM OPERATIONS
MANAGER

**ETHAN RICHARDSON**

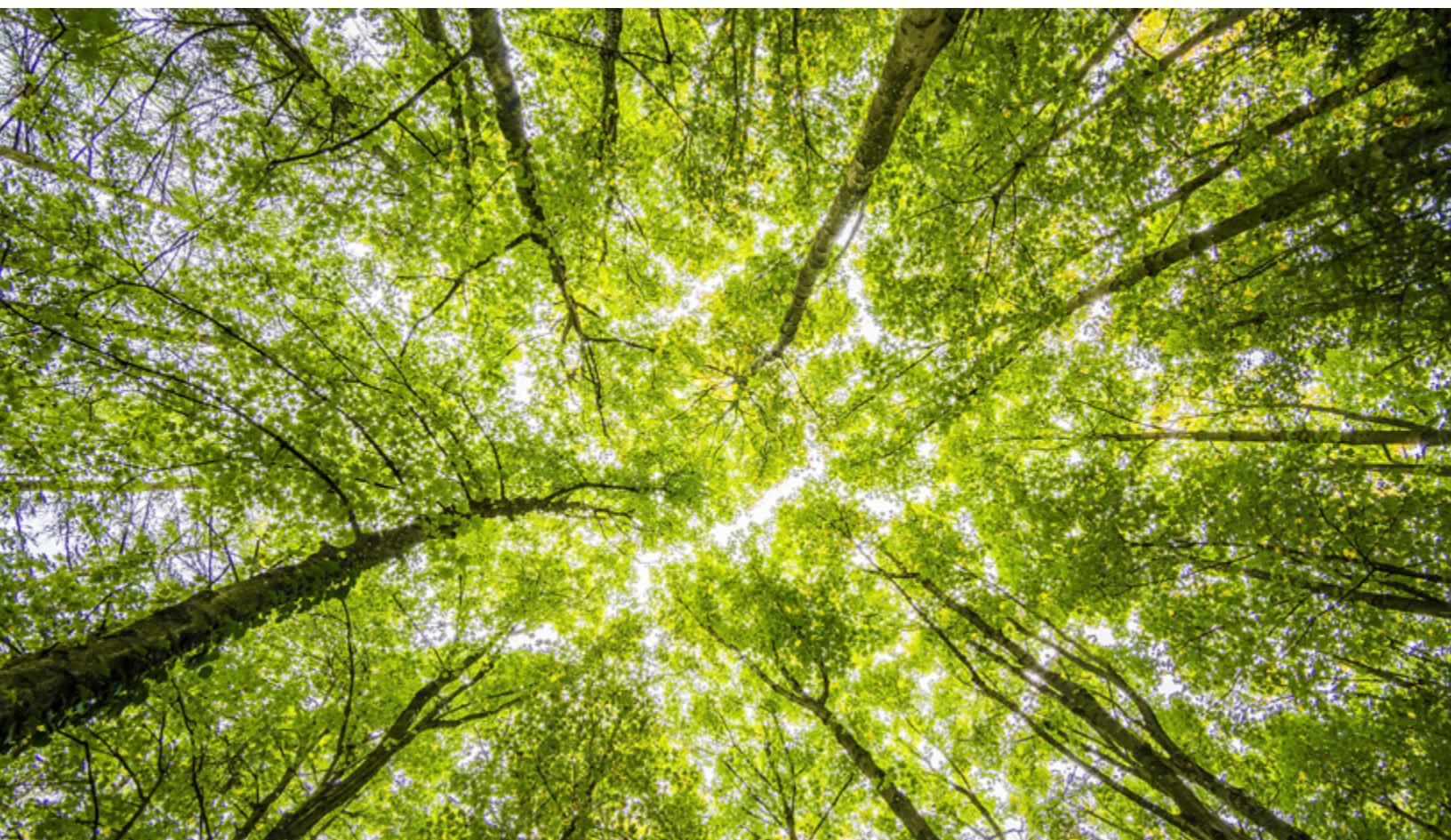
EXECUTIVE
DIRECTOR

**JOLENE ISAAC**

ADMINISTRATIVE
SERVICES
MANAGER

**MICHELLE SNIDER**

ADMINISTRATIVE
ASSISTANT



Board of Directors

**S. BRIAN AHEARN**

DIRECTOR
CANADIAN FUELS
ASSOCIATION
(RETIRED)

**KYLA CLINCKE**

ADVISOR
SASKATCHEWAN
MINISTRY OF
ENVIRONMENT

**JERRY COBEN**

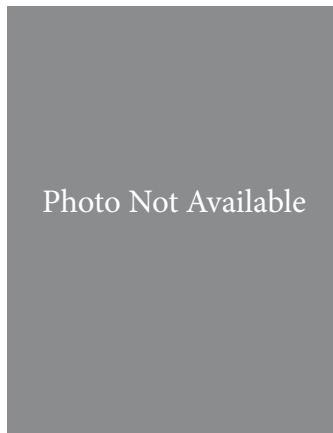
DIRECTOR
FEDERATED
CO-OPERATIVES LTD.
(RETIRED)

**RANDY DONAUER**

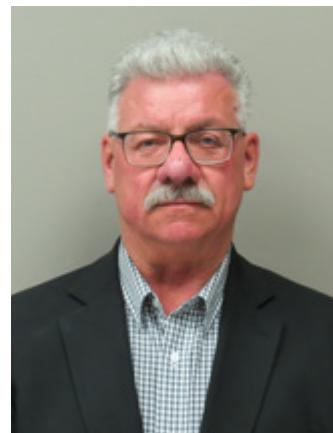
DIRECTOR
SASKATCHEWAN
URBAN MUNICIPALITIES
ASSOCIATION

**NORM NORDGULEN**

DIRECTOR
SASKATCHEWAN
ASSOC. OF RURAL
MUNICIPALITIES

**JARET McMILLAN**

DIRECTOR
FEDERATED
CO-OPERATIVES
LTD

**ROD ROSENFELT**

CHAIR AND DIRECTOR
BALDWIN FILTERS
(RETIRED)

**BERT WEICHEL**

SECRETARY TREASURER
& DIRECTOR
JOHNSON AND
WEICHEL
CONSULTANTS

Eco Centres



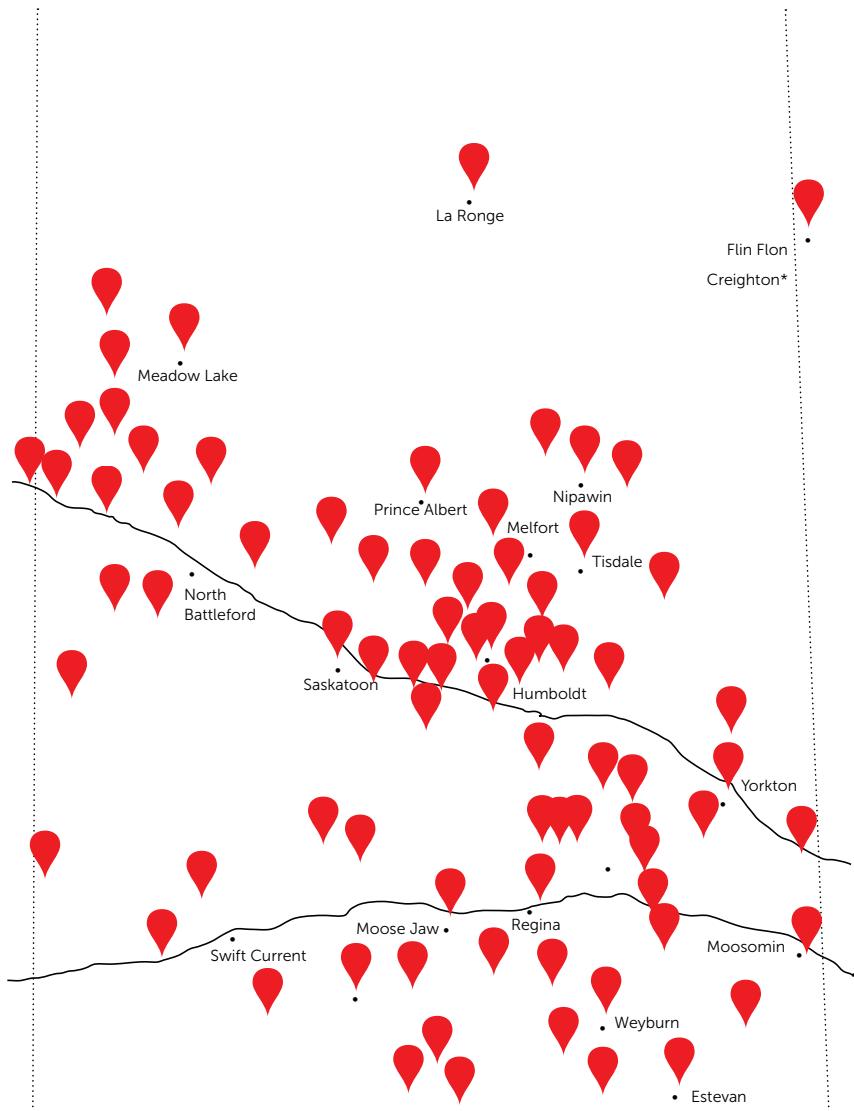
*Creighton, SK shares an EcoCentre with Flin Flon, MB

37 YEAR-ROUND ECOCENTRES

Canada continues to pay more and more attention to the proper end-of-life management of products we use on a daily basis. The Federal government developed a Canada-wide Strategy for Zero Plastic Waste, and society continues to want to know how, where and when products collected for recycling are remade into useful items as part of the circular economy. The 37 EcoCentres are here to help all of us do our part.



Volunteer Drop-Off Centres



*Creighton, SK shares an EcoCentre with Flin Flon, MB

75+ YEAR-ROUND COLLECTION POINTS

Protecting and caring for the environment is not a fad. It is what is expected by everyone. SARRC's programs and activities contribute to making this expectation a reality.





Contact Us



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