



**2024**  
Annual Report



**SARRC**  
Saskatchewan Association  
for Resource Recovery Corp.

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## Background

The Saskatchewan Association for Resource Recovery Corp. (SARRC) is a non-profit corporation formed by the automotive materials industry, specifically oil, filter, antifreeze and diesel exhaust fluid (DEF) products, in Saskatchewan to develop, implement and maintain a single, cost-effective, province-wide Used Oil Filter, Antifreeze and Container Recycling Program. SARRC was incorporated on 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, 2024, there are 224 partner 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, including do-it-yourselfers, farm operators, and small businesses, who generate 15–20% of the used oil and antifreeze materials in Saskatchewan. Many individuals and businesses operate facilities for collecting used oil, filters, antifreeze, as well as oil, antifreeze, and DEF containers, or collect these materials from businesses and the public. There are 119 locations across Saskatchewan where you can drop off used oil, oil filters, antifreeze, as well as used oil, antifreeze and DEF containers for recycling.

## The Needs for and Benefits of SARRC's Program

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

Another three to five million litres of used antifreeze are generated annually in Saskatchewan. Used antifreeze is toxic and must be handled with care to protect the environment and prevent humans and animals from inadvertently ingesting it.

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

Dumping used oil or antifreeze materials can harm the earth and water, causing damage to 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-six EcoCentres, located throughout the province, are listed under collection facilities. Please contact SARRC or visit our website at [www.usedoilrecyclingsk.com](http://www.usedoilrecyclingsk.com) for their locations and hours of operation.

# 2024 Program Results Summary

The Used Oil, Filter, Antifreeze, and Container Recycling Program has been remarkably successful since its inception in 1996.

## Collected January 1 and December 31, 2024

- 0.407 million kilograms of used oil, antifreeze and diesel exhaust fluid (DEF) containers;
- 1.7 million used oil filters;
- 16.2 million litres of used oil; and
- 0.390 million litres of used antifreeze

## Collected since Program Start - Oct 1997 to Dec 2024

- 9 million kilograms of used oil, antifreeze and diesel exhaust fluid (DEF) containers;
- 46.8 million used oil filters;
- 460 million litres of used oil; and
- 2.9 million litres of used antifreeze since April 1, 2014 (program addition)

## 2024 Program Results

	Sold	Available for Collection	Amount Available	Collected	Processed	Collection Rate	Target
Oil (l)	36,158,181	67.9%	24,551,405	16,179,036		66%	80%
Antifreeze (l)	4,523,986	43.3%	1,958,886	390,464		20%	50%
Filters (kg)	978,682	100%	978,682	1,066,799	943,690	96%	80%
Filters (units)	2,334,385	100%	2,334,385	1,709,449		73%	80%
Containers (l)	19,553,675	100%	19,553,675				
Containers (kg)	898,753	100%	898,753	406,903		69%*	75%

\*Note: includes 24% reuse rate

## 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 to manufacture industrial and agricultural products. Plastic oil, antifreeze, and DEF containers are recycled into industrial posts, railroad crossings, plastic pipes, and new containers. Plastic 20-litre pails are often cleaned and reused by the consumer before they are eventually recycled. Used antifreeze is highly recyclable, with most used antifreeze being processed into new commercial antifreeze.

## Greenhouse Gas Estimates

It is estimated that SARRC's program saved 50,168 tonnes of CO<sub>2</sub> equivalent in 2024. That's equivalent to taking about 15,370 passenger vehicles off the road or the energy used by over 11,749 homes in one year.

\*Based on Natural Resources Canada's greenhouse gas equivalencies calculator.

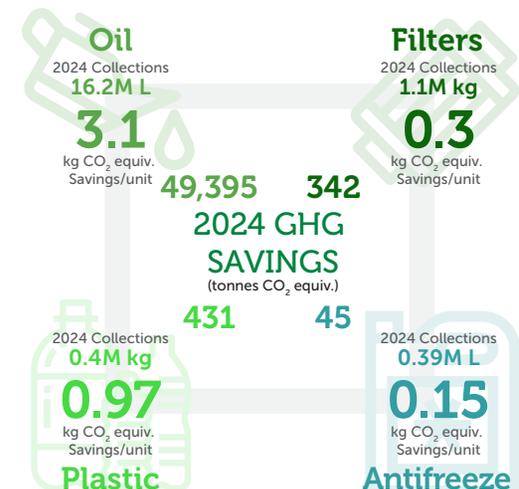
## GHG Emissions Tracking

SARRC began tracking greenhouse gas emissions in 2017; since then, the program has saved over 374,020 tonnes of CO<sub>2</sub> equivalent, equivalent to taking 114,586 passenger vehicles off the road or the energy used by 87,593 homes in a year—that's something we can all be proud of!

## Program Benefits

- 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 watercourses.
- It creates new business and job opportunities for Saskatchewan residents.
- 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





## Minister's message

Hon. Travis Keisig, Minister of Environment

I am pleased to recognize the Saskatchewan Association for Resource Recovery Corporation (SARRC) for its commitment to responsible and sustainable recycling. Your work collecting and recycling used oil, oil filters, antifreeze, and containers has greatly contributed to protecting the environment and improving the health of Saskatchewan's residents.

SARRC and its industry partners play a crucial role in the success of Saskatchewan's extended producer responsibility programs. These initiatives are designed to offer accessible recycling services, divert substantial amounts of material from landfills and support provincial growth through forward thinking. SARRC has also expanded its social media presence, helping more Saskatchewan residents learn about the value of resource recovery.

Over the past 28 years, your program management has exemplified leadership in waste reduction and resource conservation. Congratulations on another year of successful numbers. In 2024, we saw 16,179,036 litres of used oil, 1,127,638 kg of filters and 406,903 kg of containers recycled – including a record 390,464 litres of antifreeze! This achievement significantly contributes to Saskatchewan's circular economy. Used oil is reused locally or reprocessed into new lubricating

oil or fuel. Scrap metal from filters is recovered. High-density polyethylene from plastic containers is used in manufacturing or sold as recycled feedstock. Recycled antifreeze is transformed into new antifreeze. All this work preserves non-renewable resources and reduces solid waste in our province's landfills.

The Government of Saskatchewan expresses gratitude to the SARRC organization for its commitment to reducing waste and maintaining a healthy and safe environment. We wish your organization continued success as you continue to lead Saskatchewan's journey toward a more sustainable future.

Sincerely,

A handwritten signature in black ink, appearing to read 'Travis Keisig'.

Hon. Travis Keisig  
Minister of Environment



# Message from the Chairperson of the SARRC Board of Directors

Jerry Coben

It is with great pride that I address you as Chair of the Board of the Saskatchewan Association for Resource Recovery Corp (SARRC). On behalf of our members, SARRC is committed to properly managing the government-approved Product Stewardship Plan for the materials covered by that Plan. It remains our mission to divert these materials from landfills, reduce waste, and maximize the collection of materials covered by the Plan.

Over the past year, we have made significant efforts to adapt to changing market conditions, ensuring the long-term sustainability and resilience of the program. Return incentives were increased in 2024 to encourage further collection. Members approved increases to the Environmental Handling Fees, allowing SARRC to continue funding the program entirely. Our incentive model does not dictate how collectors and processors need to run their businesses, but rather, it supports the expansion and maximization of the collection of materials covered by the approved Product Stewardship Plan. This supports the success of a wide range of businesses within the Province.

Looking ahead, we continue to watch trends in consumer behavior. Lubricating oil sales in Saskatchewan have declined steadily since 2014. Changing consumer driving habits and increasing factory-recommended service intervals have contributed to this trend. Conversely, the use of diesel exhaust fluid containers continues to grow as older vehicles are replaced by newer models that require the use of diesel exhaust fluid.

On behalf of the Board of Directors, I extend my gratitude to each SARRC Member for your continued support and commitment. Together, we will continue to build a more sustainable future for our industry and the communities we serve.

Thank you for your support of this critical program.



# Executive Director's Report

## Ethan Richardson

SARRC's mission is to implement the approved Product Stewardship Plan (PSP) developed to comply with the Used Petroleum and Antifreeze Product Stewardship Regulations (the Regulations) on behalf of our Members. The PSP outlines how SARRC will deliver effective and efficient end-of-life management for products designated in the Regulations. Delivering the PSP also means that we can reduce the potential environmental effects of improper management and facilitate the recovery of valuable resources that would otherwise be wasted.

In 2024, sales of oil, filters and antifreeze declined compared to 2023, with oil sales continuing to follow the long-standing decreasing trend since their peak in 2014. Collections also declined slightly more than sales, except for antifreeze. (Tables 1, 2, and 3).

Oil collections decreased by 5% compared to 2023, and recovery rates have yet to reach our target. Continuing changes in economics and consumer behavior may account for some of this shortfall, as increased energy prices may have led to a greater use of oil-burning heaters. Used oil burnt (unless in a permitted facility) is not considered an approved use in Saskatchewan and does not qualify for a return incentive. Unregulated burning of used oil may account for 5 to 10% of the total amount available for collection, according to estimates in Manitoba. As in 2023, filter and container recovery

rates approached their targets, with filter recovery as measured by mass exceeding the target. Antifreeze collection remained low, although it improved by 30% over 2023 collections.

As in previous years, the amount of oil and antifreeze available for collection is based on two reports: Chamard Environmental Strategies, March 2021: An Update of the Recoverable Used Oil Rate: Reference Period 2019 Final Report; and Chamard Environmental Strategies, November 2019: An Update of Antifreeze Recovery Rates: Final Report. Proper management of antifreeze at the generator level has the potential to significantly increase the recovery of antifreeze, as Chamard suggested that up to 1% of oil collections may be antifreeze. Antifreeze management remains a priority in our communications strategy, and we hope that the increase in collection rates this year can be maintained.

SARRC increased return incentives in 2024; however, these increases did not directly lead to improved collections. Antifreeze collection remains an issue across Canada. As such, SARRC is coordinating with other used oil management associations to commission a study in 2025 to re-examine the amount of antifreeze available for collection and update the 2019 Chamard report.

Table 1  
2024 Program Results

	Sold	Available for Collection	Amount Available	Collected	Processed	Collection Rate	Target
Oil (l)	36,158,181	67.9%	24,551,405	16,179,036		66%	80%
Antifreeze (l)	4,523,986	43.3%	1,958,886	390,464		20%	50%
Filters (kg)	978,682	100%	978,682	1,066,799	943,690	96%	80%
Filters (units)	2,334,385	100%	2,334,385	1,709,449		73%	80%
Containers (l)	19,553,675	100%	19,553,675				
Containers (kg)	898,753	100%	898,753	406,903		69%*	75%

\*Note: includes 24% reuse rate

Table 2  
2023 Program Results

	Sold	Available for Collection	Amount Available	Collected	Processed	Collection Rate	Target
Oil (l)	36,929,794	67.9%	25,075,330	17,022,978		68%	80%
Antifreeze (l)	4,809,567	43.3%	2,082,543	300,008		14%	50%
Filters (kg)	992,234	100%	992,234	1,139,463	955,896	96%	80%
Filters (units)	2,331,140	100%	2,331,140	1,785,680		77%	80%
Containers (l)	19,696,844	100%	19,696,844				
Containers (kg)	912,088	100%	912,088	444,545		73%*	75%

\*Note: includes 24% reuse rate

Table 3  
Percent Change in Sales and Collections between 2023 and 2024

	Sales	Collection
Oil (l)	-2.1%	-5.0%
Antifreeze (l)	-5.9%	30.2%
Filters (kg)	-1.4%	-6.4%
Filters (units)	0.1%	-4.3%
Containers (l)	-0.7%	na
Containers (kg)	-1.5%	-8.5%

In 2024, 2,163,718 litres of DEF were sold in containers less than 50 litres (1,684,874 litres in 2023), representing 64,912 kg of plastic. Container sales by type are summarized in Table 4.

Table 4  
Volume and Mass of Plastic Containers Sold in 2023 by Type

	Volume (l)	Mass (kg)
Oil	13,596,689	633,246
Antifreeze	3,205,808	169,460
DEF	2,163,718	64,912
Non-HDPE*	587,460	31,135
<b>Total</b>	<b>19,553,675</b>	<b>898,753</b>

\*Note the mass of plastic per litre of non-HDPE/Metal containers was adjusted to 53g/l for 2024 to reflect the growing prevalence of bladder bag and pouch sales.

SARRC's Members collected \$5.78 million from environmental handling fees (EHCs) on our designated products to fund our recycling efforts in 2024. Of this, about \$4.58 million was paid out as collection and processing incentives and \$0.67 million was used to fund and improve the network of free public drop-off EcoCentres.

In 2024, SARRC spent \$440,000 on communications and promotion, including radio, social media and television advertising, as well as funding our summer ambassadors to visit communities across the province. Administrative costs accounted for 9% of the total expenses in 2024, with \$612,000 spent on wages, office space, governance, and other administrative requirements. Overall program administration costs were on budget.

## Greenhouse Gases

SARRC's Greenhouse Gas Monitoring and Measurement Plan outlines a procedure to estimate net greenhouse gas (GHG) savings for each managed product. GHG savings per litre or kilogram, as well as factors accounting for end-use, remained the same as those used since 2022. Approximately 42% of the oil collected in Saskatchewan is re-used or re-processed into non-combusted products. This proportion, as well as the distribution of collections across the province, remained relatively unchanged in 2024. As such, GHG savings per litre of oil was 3.1 kg of CO<sub>2</sub> equivalent (Table 5), and materials collected by SARRC's program can be estimated to save 50,168 tonnes of CO<sub>2</sub> equivalent.

Table 5  
**Greenhouse Gas Estimates 2024**

	Kg CO <sub>2</sub> equiv. Savings/unit*	2021 Collections	Units	2022 GHG Savings (tonnes CO <sub>2</sub> equiv.)
<b>Oil</b>	3.1	16,179,036	l	49,395
<b>Filters</b>	0.3	1,066,799	kg	320
<b>Antifreeze</b>	0.15	390,464	l	59
<b>Plastic</b>	0.97	406,903	kg	395
<b>Total</b>				<b>50,168</b>

\*Net GHG savings per litre for oil is a weighted program average considering end use and collection location

In closing, I would like to thank all of SARRC's Members, the first sellers of oil, filters, antifreeze and oil, antifreeze and DEF containers for their continued support,



# Communications Highlights

## Contributing to The Circular Economy: **Recovering, Recycling and Reusing.**

In its 29 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 utilize it effectively. SARRC's awareness, promotional, and communication efforts, as described in the following pages, support its mission.

## Audience

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 and promotional programs primarily target 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.

## Key Message

Making every drop count and ensuring that used materials can be reused remain SARRC's primary messages. The primary objective remains increasing awareness of SARRC and its members by highlighting the importance of the program and its services in protecting Saskatchewan's environment.



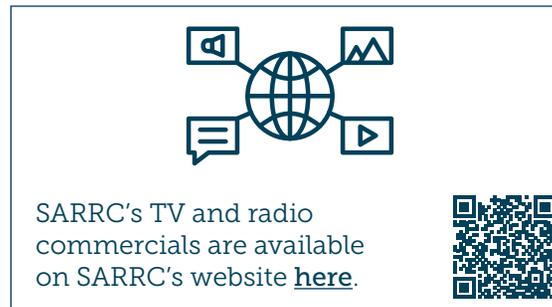
# Making every drop count

## Paid Awareness Campaigns

SARRC published 24 ads in 2024 across five urban and rural publications with a combined circulation of approximately 100,000.

SARRC's ads rotated on TV (Saskatoon and Regina's CTV and Global channels, including public service announcements on Shaw TV) and 20 radio stations during the spring and fall campaigns.

As part of its advertising campaign on Global TV, SARRC participated in Global's podcast series, with two episodes sharing information about SARRC's programs. Using these podcasts as voiceovers, we created two new videos, which we shared on social media.



This year, we also introduced a new paid video awareness campaign, which garnered 72,883 impressions, 40,024 views, and 11 click-throughs.

To capitalize on today's constant connectedness, SARRC made clever use of Google and Facebook ads, intensifying its presence on Facebook by sharing information on the program, drop-off locations, the recycling process, and the reuse of the products. It also featured organizations with

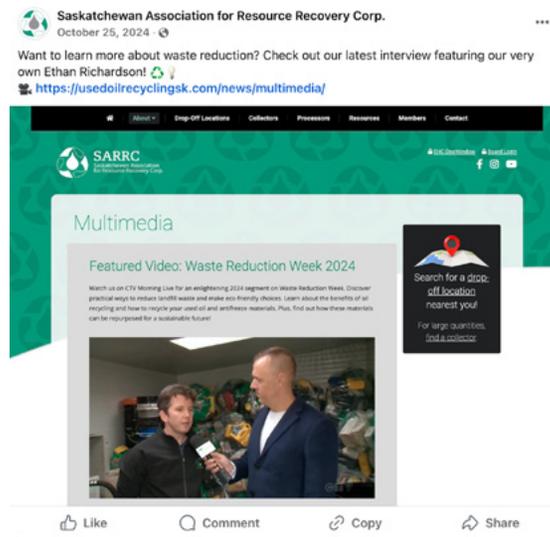
similar mandates for other products. The digital media messaging continued to focus on the usefulness of SARRC's program in Saskatchewan people's everyday lives – from spring cleaning to recreational and farming equipment readiness – and protecting the environment and wildlife.



SARRC's paid digital campaigns continued to generate favourable results by digital advertising standards despite a slight decrease (20%) in budget and ad frequency. With some modifications to the locations and terms used for the Google search campaigns, as well as the visuals for the Google and Facebook awareness campaigns, the number of clicks remained high, indicating continued interest from viewers.

- **Google search ads:**  
21,768 impressions (8% decrease) –  
10,766 clicks (9% decrease)
- **Google awareness display ads:**  
1,615,126 impressions (40% decrease) –  
3,908 clicks (39% increase)
- **Facebook awareness display ads:**  
5,241,812 impressions (11% decrease) –  
6,139 link clicks (36% increase)

The video awareness campaign generated 122,271 impressions (a 60% increase), 63,825 views (a 63% increase), and 54 click-throughs (a 204% increase).



## 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 234,400 people, a 17.7% increase from 2023, with a total of 768,700 views. This positive result was achieved with a low frequency of posts, one to two per week. Furthermore, we continued to feature a range of messages on the topic of used oil and antifreeze recycling education, including tips, facts, reminders for Household Hazardous Waste Days, safe product storage and drop-off guidelines, and recognition of the many organizations contributing to the success of this program and other recycling initiatives in Saskatchewan.

The grand opening of the new EcoCentre in the town of Biggar provided a perfect opportunity to expand SARRC's reach on social media organically and to educate residents from the region about the benefits of participating in SARRC's program by dropping off their used oil, antifreeze, oil filters, and the containers for these products.

Additionally, leveraging the visuals created for Facebook, SARRC's Instagram channel (a sister platform to Facebook and owned by Meta) reached 87,700 individuals, representing an over 1,000% increase from the first year, and accounted for 206,307 views.

In 2024, we continued to update the layout and content of SARRC's most visited website pages, including the homepage, Drop-off Locations, Collectors, Multimedia, and FAQ. SARRC's website experienced its best year to date, with 67,394 visits, a 50% increase from 2023.



## Knowledge Sharing

SARRC's executive director continued the tradition of granting interviews in celebration of Earth Day and Recycling Week, appearing on CTV and Global TV, as well as throughout the year on various radio station shows, including CJWW's On The Air and 650 CKOM/980 CJME's Talk to the Expert [you can listen on SARRC's website [here](#)].



Summer students community ambassadors were busy in 2024, slowly returning to the number of events they attended on behalf of SARRC before the pandemic.



# Our Recycling Partners

## 224 Active Partners Registered with SARRC

12317541 Canada Inc.	Brandt Tractor Ltd.	CPT Canada Power Technology Ltd.	Fuelex Energy Ltd.
49 North Lubricants Ltd.	Brenntag Canada Inc.	Crestline Coach Ltd.	Gamma Sales Inc.
Acklands-Grainger Inc.	Bridgeview Fluid Solutions Inc.	Cummins Canada ULC	GEA Farm Technologies Inc.
Advanced Coolant Technologies Inc.	Buhler Versatile Inc.	Cummins Filtration	General Motors of Canada Company
Aevitas Inc.	Burkolly Distributors Ltd.	Daimler Trucks Canada Ltd.	GFL Environmental Services Inc.
AFD Petroleum Ltd.	Cabela's Retail Canada Inc.	DAS Companies, Inc.	G.F. Thompson Company Ltd.
AGCO Corporation	Canada Maple Chemical Trading Inc.	Davanac Inc.	G.K. Industries Ltd.
AgraCity Crop & Nutrition Ltd.	Canada West Harvest Centre	Demers Ambulance Manufacturer Inc.	Gregg Distributors Company Ltd.
AGS Company Automotive Solutions, LLC	Canadian General Filters Ltd.	Dubois Chemicals Canada, Inc. d/b/a CIMCOOL Canada	Applied Industrial Technologies LP
A & I Products Canada Inc.	Canadian Kawasaki Motors, Inc.	Ducati Canada Inc.	Harley-Davidson Canada LP
AMSOIL Inc.	Canadian Pacific Railway	Echo Power Equipment (Canada)	Harnois Énergies Inc.
April Super Flo Inc.	Canadian Tire Corporation, Limited	Equipment Sales & Service (1968) Ltd.	Hastings Filters
Atlas Copco Compressors Canada Inc.	Canadian Tire Petroleum	EZ DEF Ltd.	Henkel Canada Corporation
Automobile Solutions Americas Inc.	Champion Laboratories, Inc.	Failure Prevention Services	Hino Motors Canada, Ltd.
Baldwin Filters Inc.	Chevron Canada Limited	Fastenal Canada Ltd.	Hitachi Energy Canada Inc.
Beck Arnley Holdings LLC	Chris Page & Associates Ltd.	FCA Canada Inc.	Home Depot of Canada Inc.
BestBuy Distributors Ltd.	CLAAS of America Inc.	Federated Co-operatives Ltd.	Home Hardware Stores Limited
Blue Streak Hygrade Motor Products	Cleanair Filter Service	FHC Enterprises Ltd.	Honda Canada Inc.
Bluewater Lubricants Ltd.	Club Car, LLC - Ingersoll Rand Industrial Technologies	Finning International Inc.	Husqvarna Canada Corporation
BMW Canada Inc.	CNH Industrial Canada, Ltd.	First Filter Service Ltd.	Hyundai Auto Canada Corporation
Boeing Distribution Canada Ltd.	ColdFront Ltd.	Ford Motor Company of Canada, Ltd.	Imperial Oil
Bombardier Recreational Products Inc.	Comairco Equipment Ltd.	Forest River, Inc.	Importations Thibault Ltée.
Bosch Rexroth Canada Corp.	SC CLS Holdings ULC	Fort Garry Industries Ltd.	Industrial Truck Service Ltd.
BOSS Lubricants	CORE-MARK International Inc.	Fram Group (Canada) Inc.	International Motors Canada ULC
BP Lubricants USA Inc.	Costco Wholesale Canada Ltd.	Fuchs Lubricants Canada Ltd.	Irving Blending & Packaging
			Isuzu Commercial Truck of Canada, Inc.

ITW Permatex Canada	MFTA Canada Inc.	Porsche Cars Canada Ltd.	The Sherwin-Williams Company
Jaguar Land Rover Canada ULC	Mid-Canada Filtration Solutions	Prestone Canada	TotalEnergies Marketing Canada Inc.
John Deere Canada ULC	6195785 Manitoba Ltd.	Prévost, a Division of Volvo Group Canada Inc.	Toyota Canada Inc.
KADEX Aero Supply Ltd.	Miller Supply Ltd.	Princess Auto Ltd.	Transformateurs Delta Star Inc.
Kaeser Compressors Canada Inc.	Mitsubishi Motor Sales of Canada, Inc.	Provincial Hydraulics Inc.	Triumph Motorcycles America
Kalmar USA, Inc.	Modern Sales Co-op	PSC-Power Source Canada Ltd.	TVH Canada Ltd.
Keystone Automotive Operations of Canada Inc.	Mopac Auto Supply (Alberta) Ltd.	PTI Transformers Inc.	UAP Inc.
Kia Canada Inc.	Mopac Auto Supply Ltd.	Recochem Inc.	Ultra Clear Engine Fluids Inc.
Kimpex Inc.	Motion Industries (Canada) Inc.	Redhead Equipment	Unique Holdings Ltd.
King-O-Matic Industries Ltd.	Motor Coach Industries Ltd.	Reesink Canada Wholesale	Uni-Select Canada Inc.
Kleen-Flo Tumbler Industries Ltd.	Motosel Industrial Group Inc.	Robco Inc.	United Chemical Services Inc.
Klondike Lubricants Corporation	Motovan Inc.	Robert Bosch Inc.	United Farmers of Alberta Co-operative Ltd.
KTM Canada Inc.	National Energy Equipment Inc.	RONA Inc.	Univar Canada Ltd.
Kubota Canada Ltd.	NCH Canada Inc.	Safety-Kleen Canada Inc.	Universe Satellite Sales Ltd.
Larry's Transmissions Ltd.	Nemco Resources Ltd.	Shell Canada Products Ltd.	Vallen Canada Inc.
LCT Lubricants Inc.	New Flyer Industrial Ltd.	Shell & Whitmore Reliability Solutions of Canada Ltd.	Valvoline Canada Ltd.
Leavitt Machinery Canada Inc.	Nissan Canada Inc.	Skyjack Inc.	Vermeer Canada Inc.
Les Hall Filter Service (2013) Ltd.	1439174 Ontario Ltd.	SMS Equipment Inc.	Viscosity Oil Company
Loblaw Inc.	Norcan Fluid Power Ltd.	Southwestern Petroleum Lubricants LLC	Volkswagen Group Canada Inc.
Lucas Oil Products (Canada) Company	Oil Mart Ltd.	Startec Refrigeration Services Ltd.	Volvo Cars of Canada Corp.
MacDon Industries Ltd.	Orgill Canada Hardlines ULC	Star West Petroleum Ltd.	Wacker Neuson Ltd.
MRG Canada Inc.	PACCAR of Canada, Ltd. (Parts Division)	STIHL Limited	Wainbee Limited
Mack Trucks Canada and VolvoTrucks Canada, Divisions of Volvo Group Canada Inc.	Parker Hannifin Canada	Subaru Canada Inc.	Wajax Equipment
MANN+HUMMEL Filtration Technology US LLC	Parkland Corporation	Suzuki Canada Inc.	Wajax Industrial Components Ltd.
MANN+HUMMEL Purolator Filters LLC	Parts Canada Development Company	S.W. Industrial Filter Tec Service	Wakefield Canada Inc.
Marsollier Petroleum Ltd.	Part Source Inc.	TCS Crestwood Engineering Co. Ltd.	Wallace & Carey Inc.
Maxim Transportation Services Inc.	Peavey Industries LP	Teklub Canada Ltée	Wal-Mart Canada Corporation
Mazda Canada Inc.	Peerless Engineering Sales Ltd.	Texas Refinery Corporation of Canada Ltd.	Westcon Equipment & Rentals Ltd.
Mercedes-Benz Canada Inc.	Petro-Canada Lubricants Inc.	Textron Off Road	Westpower Equipment Ltd.
	Phillips 66 Canada Ltd.	The North West Company Inc.	Worldpac Canada Inc.
	Pièces d'Auto Transit Inc. (Les)		Wurth Canada Limited
	Polaris Industries Ltd.		Yamaha Motor Canada Ltd.

# Staff



**Jolene Issac**  
Administrative Services  
Manager



**Brooklyn Miller**  
Data/Administrative  
Professional



**Kris Mihilewicz**  
Program Operations Manager



**Ethan Richardson**  
Executive Director



# Board of Directors



**Alfred Adenuga**

Advisor  
Ministry of Environment



**S. Brian Ahearn**

Director  
Canadian Fuels Association  
(retired)



**Randy Aumack**

Director  
Saskatchewan Association of  
Rural Municipalities



**Jerry Coben**

Acting Chairman & Director  
Federated Co-operatives Ltd  
(retired)



**Randy Donauer**

Director  
Saskatchewan Urban  
Municipalities Association



**Chris Herle**

Director  
Federated Co-Operatives  
Limited



**Jaret McMillan**

Director  
TR Petroleum



**Bert Weichel**

Secretary Treasure & Director  
Johnson and Weichel  
Consultants

# Eco Centres



## 36 Year-Round EcoCentres

Canada continues to pay increased attention to the proper end-of-life management of products we use daily. 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 valuable items as part of the circular economy. The 36 EcoCentres are here to help us all do our part.



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



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



# Volunteer Drop-Off Points

## 83 Year-Round Volunteer Drop-Off Points

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

# Financials

20

24

**Saskatchewan Association for  
Resource Recovery Corp.**

Financial Statements  
December 31, 2024



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BDO Canada LLP  
 128 4th Avenue South, Suite 600  
 Saskatoon, Saskatchewan  
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## Independent Auditor's Report

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

### Opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2024, and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

### Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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.

*BDO Canada LLP*

Chartered Professional Accountants

Saskatoon, Saskatchewan  
 March 28, 2025

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

**Saskatchewan Association for Resource Recovery Corp.**  
Statement of Financial Position  
As at December 31, 2024

	2024 \$	2023 \$
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,024,209	698,596
Investments (note 3)	3,884,625	4,001,800
Accounts receivable	1,443,073	1,630,260
Prepaid expenses	-	2,800
	<u>6,351,907</u>	<u>6,333,456</u>
Investments (note 3)	3,731,660	3,802,777
Capital assets (note 4)	<u>18,290</u>	<u>26,282</u>
	<u>10,101,857</u>	<u>10,162,515</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities	<u>1,131,330</u>	<u>931,923</u>
<b>Net assets</b>		
Invested in capital assets	18,290	26,282
Internally restricted (note 5)	6,850,054	6,850,054
Unrestricted	<u>2,102,183</u>	<u>2,354,256</u>
	<u>8,970,527</u>	<u>9,230,592</u>
	<u>10,101,857</u>	<u>10,162,515</u>
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, 2024

	2024 \$	2023 \$
<b>Revenue</b>		
Environmental handling charges	5,782,370	5,847,875
Investment income (note 3)	421,010	309,329
Membership fees	1,200	1,600
Other income	20	33
	<u>6,204,600</u>	<u>6,158,837</u>
<b>Expenses</b>		
Return incentives (note 6)	4,584,914	4,667,466
EcoCentre support costs (note 6)	667,856	694,255
Wages and benefits	440,227	421,601
Public relations and promotion	395,715	353,793
Rent and occupancy costs	103,450	85,833
Professional fees	76,904	89,124
Software and technology	67,291	48,638
Office and administration	40,251	37,004
Insurance	34,909	58,303
Utilities	16,111	16,507
Travel and meals	13,762	16,004
Director fees and reimbursements	12,389	25,923
Amortization	7,992	10,609
Bank charges	2,894	1,722
	<u>6,464,665</u>	<u>6,526,782</u>
<b>Deficiency of revenue over expenses for the year</b>	<u>(260,065)</u>	<u>(367,945)</u>

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, 2024

	2024			2023	
	Invested in capital assets \$	Internally restricted \$ (note 5)	Unrestricted \$	Total \$	Total \$
Balance - Beginning of year	26,282	6,850,054	2,354,256	9,230,592	9,598,537
Deficiency of revenue over expenses for the year	(7,992)	-	(252,073)	(260,065)	(367,945)
<b>Balance - End of year</b>	<b>18,290</b>	<b>6,850,054</b>	<b>2,102,183</b>	<b>8,970,527</b>	<b>9,230,592</b>

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, 2024

	2024 \$	2023 \$
<b>Cash and cash equivalents provided by (used in)</b>		
<b>Operating activities</b>		
Deficiency of revenue over expenses for the year	(260,065)	(367,945)
Items not affecting cash		
Change in fair value of investments	(122,544)	(47,482)
Amortization	7,992	10,609
	(374,617)	(404,818)
Change in non-cash working capital items (note 8)	389,394	(175,471)
	14,777	(580,289)
<b>Investing activities</b>		
Redemption (purchase) of investments, net	310,836	(77,681)
<b>Change in cash and cash equivalents during the year</b>	<b>325,613</b>	<b>(657,970)</b>
<b>Cash and cash equivalents - Beginning of year</b>	<b>698,596</b>	<b>1,356,566</b>
<b>Cash and cash equivalents - End of year</b>	<b>1,024,209</b>	<b>698,596</b>

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

## Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2024

### 1 Nature of operations

The Saskatchewan Association for Resource Recovery Corp. (“SARRC” or the “Association”) was incorporated under the Non-Profit Corporations Act (Saskatchewan) on February 12, 1996. The Association qualifies as a tax-exempt organization under the Income Tax Act (Canada).

The Association 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. SARRC received the required approval to operate a product management program from Saskatchewan Environment, issued pursuant to The Used Petroleum and Antifreeze Products Collection Regulations (the “Regulations”).

Membership is open to all first sellers of oil, oil filters, diesel exhaust fluid, diesel fuel filters or antifreeze in Saskatchewan as defined in the Regulations. As of December 31, 2024, there were 224 partner members.

### 2 Summary of significant accounting policies

#### Basis of accounting

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

#### Revenue recognition

The Association follows the deferral method of accounting for revenue.

Revenue from environmental handling charges (EHC) 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.

Investment income is reported on an accrual basis and includes interest income, dividend income, and change in fair value of investments, net of applicable fees. Revenue is measured at the fair value of the consideration received or receivable. Interest income is recognized as it accrues in income or loss. Dividend income is recognized in income or loss on the date that the Association’s right to receive payment is established which, in the case of quoted securities, is the ex-dividend date.

#### 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.

#### Financial instruments

Arm’s length financial instruments are recorded at fair value at initial recognition. In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value

(1)

## Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2024

reported in income. All other financial instruments are reported at costs or amortized costs less impairment. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and charged to the financial instrument for those measured at amortized costs.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write-down is recognized in excess of revenue over expenses. Any previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of any reversal is recognized in excess of revenue over expenses.

#### Transaction costs

The Association recognizes all transaction costs related to financial assets and liabilities as a reduction to income 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%

Expenditures for repairs and maintenance are expensed as incurred. Betterments that extend the useful life of the tangible capital asset are capitalized.

When a capital asset no longer contributes to the Association’s ability to provide goods and services, or the future economic benefits or service potential of the capital asset is less than its carrying value, the excess of its net carrying amount over its fair value or replacement cost is recognized as an expense in the statement of operations.

When a capital asset is disposed of, the difference between the net proceeds on disposition and the net carrying amount is recognized in the statement of operations.

#### Internally restricted net assets

- 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.

(2)

## Saskatchewan Association for Resource Recovery Corp.

### Notes to Financial Statements

December 31, 2024

- 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

	2024 \$	2023 \$
Guaranteed investment certificates (GICs) - at amortized cost	6,939,234	6,904,660
Fixed income - at fair value	352,571	290,235
Debt and equity securities - at fair value	239,397	540,947
Accrued interest receivable on GICs	85,083	68,735
	<u>7,616,285</u>	<u>7,804,577</u>
Less: Current portion	3,884,625	4,001,800
	<u>3,731,660</u>	<u>3,802,777</u>

Investment income consists of the following:

	2024 \$	2023 \$
Interest income	284,364	242,008
Change in fair value of investments	122,544	47,482
Dividend income	19,681	26,748
Fees	(5,579)	(6,909)
	<u>421,010</u>	<u>309,329</u>

GICs earn interest ranging from 3.00% to 5.65% and mature in the following fiscal years: 2025 (\$3,439,234), 2026 (\$1,500,000), 2027 (\$2,000,000).

(3)

## Saskatchewan Association for Resource Recovery Corp.

### Notes to Financial Statements

December 31, 2024

### 4 Capital assets

	2024		2023	
	Cost \$	Accumulated amortization \$	Net \$	Net \$
Furniture, fixtures, and equipment	108,877	99,701	9,176	11,470
Computer hardware	80,103	73,249	6,854	9,793
Software	75,967	73,707	2,260	5,019
	<u>264,947</u>	<u>246,657</u>	<u>18,290</u>	<u>26,282</u>

### 5 Internally restricted

	December 31, 2023 \$	Transfers \$	December 31, 2024 \$
Contingency reserve	6,150,054	-	6,150,054
EcoCentre reserve	700,000	-	700,000
	<u>6,850,054</u>	<u>-</u>	<u>6,850,054</u>

### 6 Return incentives 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 approximately \$462,000.

### 7 Commitments

The Association's five-year property lease agreement commenced March 1, 2022 and expires February 28, 2027, requiring monthly payments of \$6,029 for a total of \$72,348 annually. The property lease agreement also requires monthly payments of occupancy costs, which are estimated to be \$32,331 annually.

The Association has entered into other agreements related to software maintenance, support, and consulting. The aggregate minimum annual commitments under these agreements are estimated to be as follows: 2025 (\$142,441), 2026 (\$116,279), 2027 (\$29,037), 2028 (\$4,829).

(4)

## Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2024

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### 8 Net change in non-cash working capital items

	2024	2023
	\$	\$
Prepaid expenses	2,800	(1,800)
Accounts receivable	187,187	(301,836)
Accounts payable and accrued liabilities	199,407	128,165
	<u>389,394</u>	<u>(175,471)</u>

### 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 of 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.

(5)

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Toll free in SK: 1.877.645.7275

**Making every drop count**  
Recovering. Recycling. Reusing

By recycling used oil, filters, antifreeze, their plastic containers and DEF containers, you help keep Saskatchewan's water, land and air clean and safe.

With 37 EcoCentres, nearly 100 drop-off points and over 30 registered collectors province-wide, we have one of the best recycling networks in the country, let's use it!

Have a productive Convention!

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SARRC

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Watch our advertising campaign on YouTube!  
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**SARRRC**  
Saskatchewan Association  
for Resource Recovery Corp.



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