



2025

Annual Report



SARRRC
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, 2025, there are 229 partner Members.

Please refer to the website for the most recent Member List: <http://usedoilrecyclingsk.com/members/>.

Collection Facilities

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 these voluntary collection facilities to gather used oil, filters, antifreeze, as well as oil, antifreeze, and DEF containers, from businesses and the public. There are 78 such collection locations across Saskatchewan where you can drop off used oil, oil filters, antifreeze, as well as used oil, antifreeze and DEF containers for recycling.

Dedicated EcoCentres

EcoCentres are purpose-built facilities that have opened for do-it-yourselfers, farmers and small business operators who change their own oil and antifreeze and generate smaller quantities of used materials. Thirty-seven EcoCentres, located throughout the province, are listed under collection facilities on SARRC’s website.

Combining voluntary collection facilities and EcoCentres, there are a total of 115 collection points. Please contact SARRC or visit our website at www.usedoilrecyclingsk.com for their exact locations and specific hours of operation.

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.

2025 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, 2025

- 17.4 million litres of used oil;
- 0.392 million litres of used antifreeze;
- 1.6 million used oil filters; and
- 0.424 million kilograms of used oil, antifreeze and diesel exhaust fluid (DEF) containers.

Collected since Program Start - Oct 1997 to Dec 2025

- 477.4 million litres of used oil;
- 3.29 million litres of used antifreeze since April 1, 2014 (program addition)
- 48.4 million used oil filters; and
- 9.4 million kilograms of used oil, antifreeze and diesel exhaust fluid (DEF) containers.

Collected and Recycled in 2025

	Sold	Amount Collected	Amount Recycled	Collection Rate (amount collected/ amount available)	Recycling rate (amount recycled/ amount available)
Oil (l)	37,499,104	17,424,393	17,424,393	67%	67%
Antifreeze (l)	5,282,679	568,736	392,732	29%	20%
Filters (kg)	998,200	1,037,500	908,954	104%	91%
Filters (units)	2,397,577	1,662,500	1,662,500	69%	69%
Containers (l)	20,228,327				
Containers (kg)	932,435	424,496	424,496	60%	60%

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 refilled with bulk lubricants or cleaned and reused for a vast number of applications. 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 53,979 tonnes of CO₂ equivalent in 2025. That's equivalent to taking about 18,049 passenger vehicles off the road or the energy used by over 23,693 homes in one year.

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

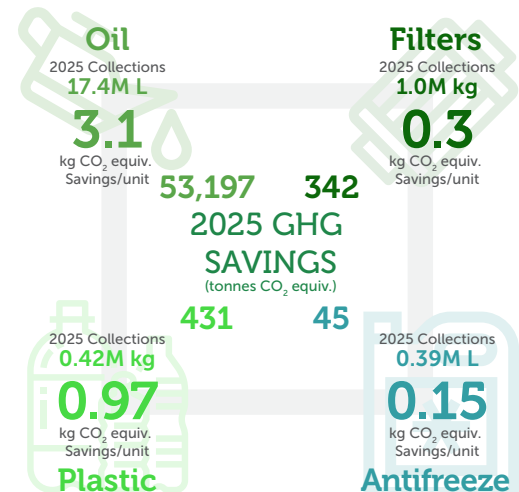
GHG Emissions Tracking

SARRC began tracking greenhouse gas emissions in 2017; since then, the program has saved over 427,999 tonnes of CO₂ equivalent, equivalent to taking 143,114 passenger vehicles off the road or the energy used by 187,865 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. Darlene Rowden, Minister of Environment

I am honoured to highlight the Saskatchewan Association for Resource Recovery Corporation (SARRC) for their continued efforts to support responsible and environmentally sustainable recycling practices in Saskatchewan. Your commitment to recovering and recycling used oil, antifreeze, filters, and containers helps ensure a cleaner environment and a more sustainable future for communities and residents across our province.

Through collaboration with industry partners, SARRC plays an important role in advancing Saskatchewan's extended producer responsibility framework. By ensuring recycling programs are accessible and effective, you are helping to reduce waste, conserve resources, and encourage responsible environmental practices among residents and businesses alike. Your ongoing education and outreach efforts further strengthen public awareness and participation in these important initiatives.

For nearly 30 years, your organization has led the way in waste reduction and resource conservation. In 2025, SARRC collected over 17.4 million litres of used oil, 392,732 litres of used antifreeze, 13,213 barrels of used filters, and 424,496 kilograms of oil, antifreeze, and DEF containers. Without your dedication, these impressive figures that highlight the strength and effectiveness of Saskatchewan's recycling programs and their contribution to a circular economy wouldn't be possible. Recovered materials are given new life, helping to conserve valuable resources and reduce environmental impact.

On behalf of the Government of Saskatchewan, I extend my appreciation and thanks to SARRC and its partners for their continued commitment to environmental stewardship. Your work remains essential, and I wish you continued success in the years ahead.

Hon. Darlene Rowden,
Minister of Environment



Message from the Chairperson of the SARRC Board of Directors

Jerry Coben

As Chair of the Board of the Saskatchewan Association for Resource Recovery Corp (SARRC), I am pleased to present this 2025 Annual Report. SARRC's mandate has remained the same since 1997: on behalf of our members, manage the collection of lubricating oils, oil filters and antifreeze, as well as oil, antifreeze and DEF containers. We accomplish this through preparation of, and adherence to, the government-approved Product Stewardship Plan. The Product Stewardship Plan outlines how SARRC will operate to meet our Members' obligations under the Used Petroleum and Antifreeze Products Stewardship Regulations in an efficient and sustainable manner.

In 2025, Environmental Handling Charges (EHCs) were increased to account for inflation and rising costs across the program. Of note, the EHC on oil increased for the first time since program inception, from \$0.05 per litre to \$0.06 per litre. The increased revenue ensures that SARRC can continue to fully fund all aspects of the Plan and adapt to evolving regulatory and market conditions as needed.

As in past years, on behalf of the Board of Directors, I extend my gratitude to each SARRC Member for your continued support and commitment. Thank you again.

Jerry Coben, Board Chair



Executive Director's Report

Ethan Richardson

SARRC's approved Product Stewardship Plan (PSP) lays out how SARRC will meet the requirements in the Used Petroleum and Antifreeze Product Stewardship Regulations (the Regulations) on behalf of our Members. One of the underlying goals of the Regulations is to protect the people and environment of Saskatchewan by making sure that designated products can be diverted, reused and recycled. By ensuring these opportunities, not only is the environment protected, but business is stimulated, resources are recovered and reused, and landfill management costs can be mitigated.

Oil, filter and antifreeze, and oil, antifreeze and diesel exhaust fluid container sales increased in 2025 compared to 2024, with oil, filter and container sales increasing less than 4%, while antifreeze sales increased 16% year over year. Collections of oil (up 7.7%) and containers (up 4.3%) increased in 2025; antifreeze collection was unchanged, and filter collection decreased slightly (down 3.8%) in 2025 compared to 2024. (Tables 1, 2, and 3).

Collection, diversion and recycling rates are presented differently for 2025 (Table 1) compared to 2024 (Table 2) to better align with other regulated stewardship organizations, and to provide more visibility into where material is going post-consumer. In addition, two reports, UOMA Oil Report 2025- Saskatchewan, December 2025, DesRosier Automotive Consultants,

and UOMA Antifreeze Report- Saskatchewan- 2025, February 2026, DesRosier Automotive Consultants, were commissioned in 2025 to provide better detail about amounts available for collection. DesRosier (2025 and 2026) examined specific activities (e.g., consumed in use, loss due to breakages, automotive salvage, etc.) and estimated how much oil and antifreeze could be impacted. This detail allows for identification of diversion activities (e.g., oil in exported vehicles) that may occur outside of the SARRC program. Of the amounts collected by SARRC, some material is recycled into usable products (e.g., glycol in antifreeze reclaimed and re-mixed into new antifreeze), while some is collected and diverted from landfills and the environment, but not recycled (e.g., antifreeze collected mixed with used oil but burnt during the recycling of the used oil). In addition, Table 1 shows the proportion of material estimated to be diverted or reused outside of SARRC's program (e.g., reuse of 10-gallon oil pails, estimated to be 24% of all container sales).

Table 1
2025 Program Results

	Sold	Consumed In Use	Reused or Diverted Outside of the Program	Available	Amount Available	Amount Collected	Amount Recycled	Amount Diverted	Collection Rate (amount collected/ amount available)	Recycling rate (amount recycled/ amount available)	Diversion Rate (amount diverted/ amount available)
Oil (l)	37,499,104	28.9%	2.2%	68.9%	25,829,101	17,424,393	17,424,393	17,424,393	67%	67%	67%
Antifreeze (l)	5,282,679	58.1%	4.2%	37.7%	1,989,412	568,736	392,732	568,736	29%	20%	29%
Filters (kg)	998,200	0%	0%	100%	998,200	1,037,500	908,954	1,037,500	104%	91%	104%
Filters (units)	2,397,577	0%	0%	100%	2,397,577	1,662,500	1,662,500	1,662,500	69%	69%	69%
Containers (l)	20,228,327	0%	0%	100%	20,228,327						
Containers (kg)	932,435	0%	24.0%	76%	708,650	424,496	424,496	424,496	60%	60%	60%

Table 2
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)	926,364	100%	926,364	406,903		68%	75%

*Note: includes 24% reuse rate

Table 3
Percent Change in Sales and Collections between 2024 and 2025

	Sales	Collection
Oil (l)	3.7%	7.7%
Antifreeze (l)	16.7%	<1%
Filters (kg)	2.0%	-2.7%
Filters (units)	2.7%	-2.7%
Containers (l)	3.4%	na
Containers (kg)	<1%	4.3%

In 2025, 2,119,258 litres of DEF were sold in containers less than 50 litres (2,163,718 litres in 2024), representing 63,578 kg of plastic. Container sales by type are summarized in Table 4.

Table 4
Volume and Mass of Containers Sold in 2025 by Type

	Volume (l)	Mass (kg)
Oil	14,415,972	673,055
Antifreeze	3,450,446	171,537
DEF	2,119,258	63,578
Non-HDPE*	242,651	24,265
Total	20,228,327	932,435

SARRC's Members collected \$6.99 million from environmental handling fees (EHCs) on our designated products to fund our recycling efforts in 2025. Of this, about \$4.83 million was paid out as collection and processing incentives and \$0.71 million was used to fund and improve the network of free public drop-off EcoCentres.

In 2025, SARRC spent \$532,000 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 were 9.9% of the 2025 full-year expenses, with \$682,000 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 lays out 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. About 42% of the oil collected in Saskatchewan is reused or reprocessed into non-combusted products. This proportion, as well as the distribution of collections across the province, did not change significantly in 2025. As such, GHG savings per litre of oil were 3.1 kg of CO₂ equivalent (Table 5), and materials collected by SARRC's program can be estimated to save 53,979 tonnes of CO₂ equivalent.

Table 5
Greenhouse Gas Estimates 2025

	Kg CO ₂ equiv. Savings/unit*	2024 Collections	Units	2024 GHG Savings (tonnes CO ₂ equiv.)
Oil	3.1	17,424,393	l	53,197
Filters	0.3	1,037,500	kg	311
Antifreeze	0.15	392,732	l	59
Plastic	0.97	424,496	kg	412
Total				53,979

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

Thank you to all of SARRC's Members, the first sellers of oil, filters, antifreeze and oil, antifreeze and DEF containers, for your continued support.

Ethan Richardson, Executive Director



Communications Highlights

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

In 2026, SARRC will be celebrating 30 years since its inception, although collection activities took about a year to start. SARRC's mandate hasn't changed, and its awareness, promotional, and communication efforts, as described in the following pages, support its mission. In that respect, "Making every drop count" continues to be a strong key message underpinning SARRC's communications.



Paid Awareness Campaigns

SARRC published 26 ads in 2025 across five urban and rural publications with a combined circulation of over 100,000.

SARRC’s ads rotated on TV (Saskatoon and Regina’s CTV and Global channels and their Saskatchewan repeater network, including public service announcements on Rogers Community TV) and 22 radio stations during the spring and fall campaigns.



SARRC’s TV and radio commercials are available on SARRC’s website [here](#).

In 2025, with the same digital advertising budget and ad frequency as in 2024, SARRC’s Google search and awareness campaigns saw a high number of impressions and clicks, indicating renewed interest from viewers.

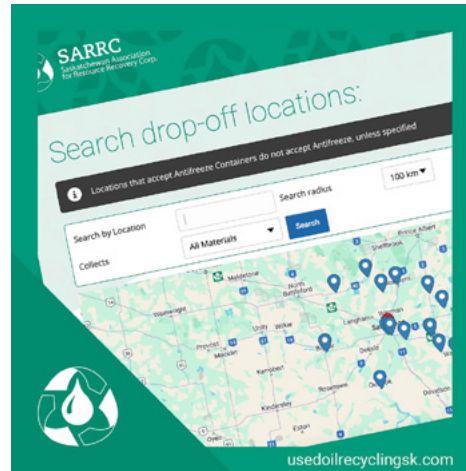
- **Google search ads:**
32,810 impressions (50.7% increase) – 11,219 clicks (4.2% increase)
- **Google awareness display ads:**
2,797,687 impressions (72.3% increase) – 5,631 clicks (44.1% increase)

The Facebook platform is seeing an overall decline in membership worldwide, with all demographics moving to other platforms such as TikTok, Instagram, Threads and others. Although SARRC’s Facebook awareness and likes advertising campaigns statistics remain strong, we continue to see a decline in engagement.

- **Facebook awareness display ads:** 4,021,485 impressions (23.3% decrease) – 5,039 link clicks (17.9% decrease)

The video awareness campaign once again generated strong results, including 129,733 impressions (a 6.1% increase), 93,269 views (a 46.1% increase), and 130 click-throughs (a 140% increase).





Organic Awareness

Despite the decrease in audience membership across the entire platform, SARRC's Facebook page received 3,733,862 views in 2025, including 12,207 engagement actions (reactions/likes, comments and shares), an 8.5% increase over 2024.

The grand opening of the new EcoCentre in the town of Rocanville 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. The new Rocanville EcoCentre announcement post alone saw an engagement of 757 actions.

SARRC's Instagram channel continued to perform well for its third year. However, it experienced a slight decrease in visits (4.1%), yet still received over 27,200 views, including 60 link clicks, representing a 7.1% increase in this type of engagement.

We continued to update the website layout and content to ensure ongoing user friendliness and accuracy. Once again, SARRC's website experienced its best year to date, with over 71,400 visits, a 6% increase from 2024. Over 40% of the website searches are direct, while nearly 20% come from paid search ads, another 20% from organic searches and 10% from display ads, continuing to demonstrate people's interest in recycling.

Knowledge Sharing

SARRC's executive director continued the tradition of granting interviews in celebration of Earth Day, Environmental Protection, Recycling and Circular Economy Weeks, 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 and others across Saskatchewan.



You can listen on SARRC's website [here](#).

Summer students community ambassadors were busy in 2025 and attended over a dozen community events across Saskatchewan from Moosomin to Melville, Kindersley, Biggar, Buffalo Narrows and many others. They shared information about SARRC's programs and EcoCentre facilities and distributed thousands of promotional items to visitors in numbers similar to those enjoyed before the 2020-2021 COVID pandemic.



Public Awareness Survey

In 2025, SARRC engaged Longo Consulting to conduct the second of its biennial public awareness survey to measure and monitor public awareness, perceptions and opinions about used oil and antifreeze recycling in Saskatchewan. A total of 802 online surveys were completed in August 2025 with residents of Saskatchewan.

Key findings compared to the 2023 inaugural survey include:

- More than half (56%, up from 51%) are aware that Saskatchewan has a recycling program for used oil and antifreeze.
- Overall, 54% of residents report at least some awareness of SARRC itself (up from 43%).
- Awareness of drop-off or collection options for used oil and antifreeze materials has grown to 55% (up from 48%).
- Nine in ten (90%) have a positive impression of the program (up from 87%), with a mean rating of 4.54 out of 5 (up from 4.45).
- The Net Promoter Score has risen to +52 (up from +43), with nearly two-thirds (64%) of respondents identified as Promoters (up from 62%). Passives account for 24% of respondents (up from 19%), while 12% can be classified as Detractors (down from 19%).
- Recall of hearing radio ads was at 16% (up from 14%), while recall of seeing Google ads banners was at 12% (up from 10%), 10% in magazine (up from 9%), and 9% on social media (up from 8%).

Consumer Recycling Behaviour

- Beverage container recycling remains nearly universal (90%, unchanged), while recycling of batteries (57%, up from 54%), antifreeze (37%, up from 34%), and light bulbs (33%, up from 31%) shows modest growth.
- Unprompted, over one in three (36%, up from 32%) say they would take used oil or antifreeze to a recycling depot/collection site.
- When prompted, reliance on mechanics for used oil disposal has declined (48%, down from 56%), while intentions to drop off used oil somewhere to be disposed of or recycled have increased significantly (34%, up from 26%).
- For used antifreeze, 51% would rely on mechanics for disposal (down from 59%), while 27% would drop it off for recycling (up from 17%).
- More than half (57%, down from 63%) would let their mechanic dispose of their used oil filters, while 17% would drop them off at a recycling depot (up from 13%).
- Over half (55%, down from 59%) would rely on mechanics for the disposal of used oil/antifreeze/DEF containers, while 21% would now drop used containers off at a recycling depot (up from 15%).

The 2025 survey results demonstrate continued progress in building awareness, encouraging recycling behaviours, and strengthening public impressions of SARRC. More residents are independently engaging in recycling used oil and antifreeze, and awareness of both the provincial program and SARRC itself has grown meaningfully since 2023.

Public impressions remain overwhelmingly positive, and the rise in the Net Promoter Score indicates greater loyalty and willingness to advocate for the program. Overall, the findings reinforce SARRC's role as a trusted operator and valued environmental steward in Saskatchewan.



Our Recycling Partners

229 Active Partners Registered with SARRC

12317541 Canada Inc.	Bosch Rexroth Canada Corp.	ColdFront Ltd.	Fram Group (Canada) Inc.
1439174 Ontario Ltd. (dba) NLS Products	BOSS Lubricants	Comairco Equipment Ltd.	Fuchs Lubricants Canada Ltd.
49 North Lubricants Ltd.	BP Lubricants USA Inc.	CORE-MARK International Inc.	Fuelex Energy Ltd.
A & I Products Canada Inc.	Brandt Tractor Ltd.	Costco Wholesale Canada Ltd.	G.F. Thompson Company Ltd.
Acklands-Grainger Inc.	Brenntag Canada Inc.	CPT Canada Power Technology Ltd.	G.K. Industries Ltd.
Advanced Coolant Technologies Inc.	Bridgeview Fluid Solutions Inc.	Crestline Coach Ltd.	Gamma Sales Inc.
Aevitas Inc.	Buhler Versatile Inc.	Cummins Canada ULC	GEA Farm Technologies Inc.
AFD Petroleum Ltd.	Burkolly Distributors Ltd.	Daimler Trucks Canada Ltd.	General Motors of Canada Company
AGCO Corporation	Cabela's Retail Canada Inc.	DAS Companies, Inc.	GFL Environmental Services Inc.
AgraCity Crop & Nutrition Ltd.	Calgary L&G Inc.	Davanac Inc.	Gregg Distributors Company Ltd.
AGS Company Automotive Solutions, LLC	Canada Maple Chemical Trading Inc.	Demers Ambulance Manufacturer Inc.	Harley Davidson Canada Inc.
AMSOIL Inc.	Canada West Harvest Centre	Dubois Chemicals Canada, Inc. d/b/a CIMCOOL Canada	Harnois Énergies Inc.
Applied Industrial Technologies LP	Canadian General Filters Ltd.	Ducati Canada Inc.	Henkel Canada Corporation
April Super Flo Inc.	Canadian Kawasaki Motors, Inc.	Echo Power Equipment (Canada)	Hino Motors Canada, Ltd.
Atlas Copco Compressors Canada Inc.	Canadian Pacific Railway Company	Equipment Sales & Service (1968) Ltd.	Hitachi Energy Canada Inc.
Atmus Filtration Inc.	Canadian Tire Corporation, Limited	EZ DEF Ltd.	Home Depot of Canada Inc.
Automobile Solutions Americas Inc.	Canadian Tire Petroleum	Failure Prevention Services	Home Hardware Stores Limited
Baldwin Filters Inc.	Can-Four Industrial Supplies Ltd.	Fastenal Canada Ltd.	Honda Canada Inc.
Hastings Filters	Catalys Lubricants Inc.	FCA Canada Inc.	Husqvarna Canada Corporation
Beck Arnley Holdings LLC	Champion Laboratories, Inc.	Federated Co-operatives Ltd.	Hyundai Auto Canada Corporation
BestBuy Distributors Ltd.	Chevron Canada Limited	FHC Enterprises Ltd.	Imperial Oil
Blue Streak Hygrade Motor Products	Chris Page & Associates Ltd.	Finning International Inc.	Importations Thibault Ltée.
Bluewater Lubricants Ltd.	CLAAS of America Inc.	First Filter Service Ltd.	Industrial Truck Service Ltd.
BMW Canada Inc.	Cleanair Filter Service	Ford Motor Company of Canada, Ltd.	International Motors Canada ULC
Boeing Distribution Canada Ltd.	Club Car, LLC - Ingersoll Rand Industrial Technologies	Forest River, Inc.	Irving Oil Limited (dba) Irving Blending & Packaging
Bombardier Recreational Products Inc.	CNH Industrial Canada, Ltd.	Fort Garry Industries Ltd.	Isuzu Commercial Truck of Canada, Inc.

ITW Permatex Canada	MFTA Canada Inc.	1000860076 Ontario Inc. (dba) Prestone Canada	The North West Company Inc.
Jaguar Land Rover Canada ULC	Mid-Canada Filtration Solutions	Prévost, a Division of Volvo Group Canada Inc.	TotalEnergies Marketing Canada Inc.
John Deere Canada ULC	6195785 Manitoba Ltd. (dba) Midwest Sales	Princess Auto Ltd.	Toyota Canada Inc.
KADEX Aero Supply Ltd.	Miller Supply Ltd.	Provincial Hydraulics Inc.	Transformateurs Delta Star Inc.
Kaeser Compressors Canada Inc.	Mitsubishi Motor Sales of Canada, Inc.	PSC-Power Source Canada Ltd.	Triumph Motorcycles America
Kalmar USA, Inc.	Modern Sales Co-op	PTI Transformers Inc.	TVH Canada Ltd.
Kem Krest Canada ULC	Mopac Auto Supply (Alberta) Ltd.	Recochem Inc.	UAP Inc.
Keystone Automotive Operations of Canada Inc.	Mopac Auto Supply Ltd.	Redhead Equipment	Ultra Clear Engine Fluids Inc.
Kia Canada Inc.	Motion Industries (Canada) Inc.	Reesink Canada Wholesale	Unique Holdings Ltd.
Kimpex Inc.	Motor Coach Industries Ltd.	Robco Inc.	Uni-Select Canada Inc.
King-O-Matic Industries Ltd.	Motosel Industrial Group Inc.	Robert Bosch Inc.	United Chemical Services Inc.
Klassen Advanced Filtration Inc.	Motovan Inc.	RONA Inc.	United Farmers of Alberta Co-operative Ltd.
Kleen-Flo Tumbler Industries Ltd.	MRG Canada Inc.	S.W. Industrial Filter Tec Service	Univar Canada Ltd.
Klondike Lubricants Corporation	National Energy Equipment Inc.	Safety-Kleen Canada Inc.	Universe Satellite Sales Ltd.
KTM Canada Inc.	NCH Canada Inc.	SC CLS Holdings ULC	Vallen Canada Inc.
Kubota Canada Ltd.	Nemco Resources Ltd.	Shell & Whitmore Reliability Solutions of Canada Ltd.	Valvoline Canada Ltd.
Larry's Transmissions Ltd.	New Flyer Industrial Ltd.	Shell Canada Products Ltd.	Vermeer Canada Inc.
LCT Lubricants Inc.	Nissan Canada Inc.	The Sherwin-Williams Company	Viscosity Oil Company
Leavitt Machinery Canada Inc.	Norcan Fluid Power Ltd.	Skyjack Inc.	Volkswagen Group Canada Inc.
Les Hall Filter Service (2013) Ltd.	Oil Mart Ltd.	SMS Equipment Inc.	Volvo Cars of Canada Corp.
Pièces d'Auto Transit Inc. (Les)	Orgill Canada Hardlines ULC	Southwestern Petroleum Lubricants LLC	Wacker Neuson Ltd.
Loblaw Inc.	PACCAR of Canada, Ltd. (Parts Division)	Speedway International Inc	Wainbee Limited
Lucas Oil Products (Canada) Company	Parker Hannifin Canada	Star West Petroleum Ltd.	Wajax Limited
MacDon Industries Ltd.	Parkland Corporation	Startec Refrigeration Services Ltd.	Wakefield Canada Inc.
Mack Trucks Canada and VolvoTrucks Canada, Divisions of Volvo Group Canada Inc.	Part Source Inc.	STIHL Limited	Wal-Mart Canada Corporation
MANN+HUMMEL Filtration Technology US LLC	Parts Canada Development Company	Subaru Canada Inc.	Westcon Equipment & Rentals Ltd.
MANN+HUMMEL Purolator Filters LLC	Peavey Industries LP	Suzuki Canada Inc.	Westpower Equipment Ltd.
Marsollier Petroleum Ltd.	Peerless Engineering Sales Ltd.	TCS Crestwood Engineering Co. Ltd.	Worldpac Canada Inc.
Maxim Transportation Services Inc.	Pepco Corp.	Teklub Canada Ltée	Wurth Canada Limited
Mazda Canada Inc.	Petro-Canada Lubricants Inc.	Texas Refinery Corporation of Canada Ltd.	Yamaha Motor Canada Ltd..
Mercedes-Benz Canada Inc.	Phillips 66 Canada Ltd.	Textron Off Road	
	Polaris Industries Ltd.		
	Porsche Cars 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

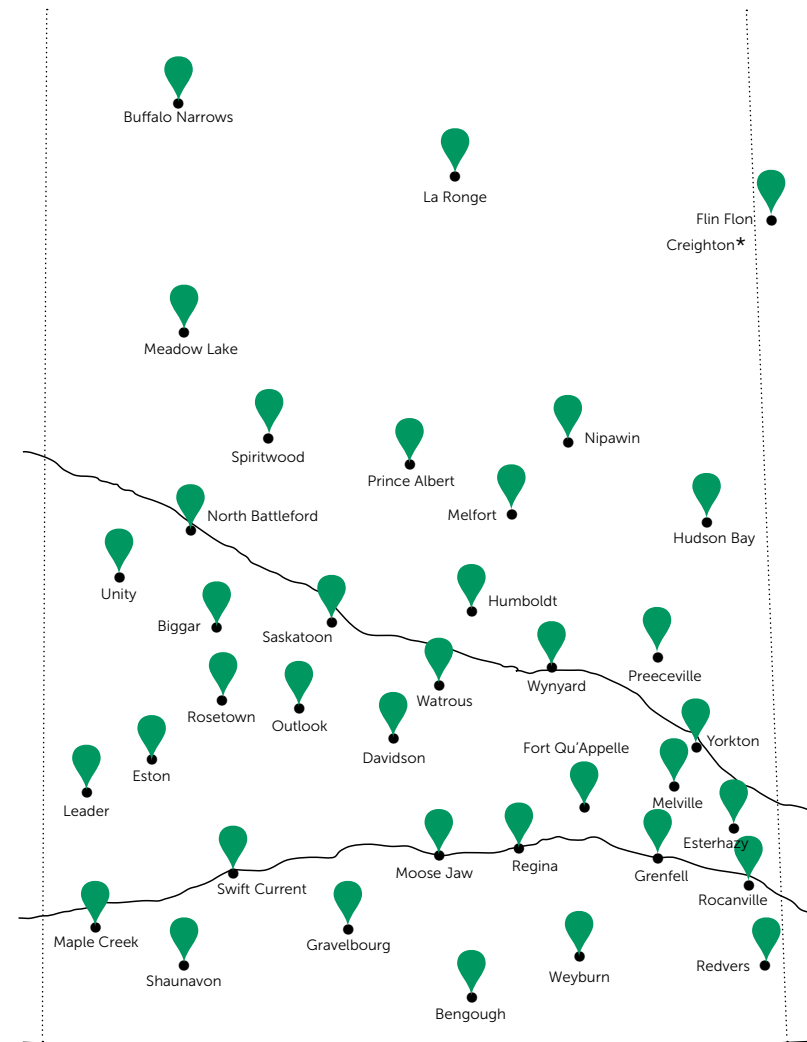
Secretary Treasure & Director
Johnson and Weichel
Consultants

Eco Centres

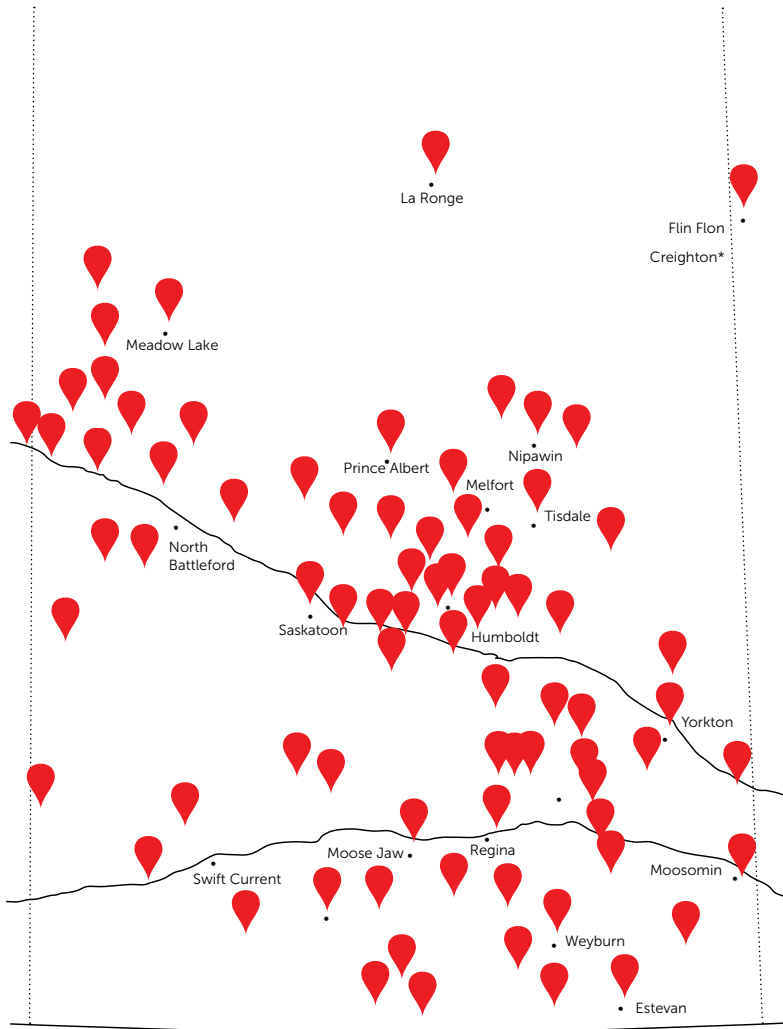


37 Year-Round EcoCentres

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 37 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

78 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, thanks to the support of these voluntary drop-off locations.

Financials

20

25

**Saskatchewan Association for
Resource Recovery Corp.**

Financial Statements
December 31, 2025



Tel: (306) 668-5900
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www.bdo.ca

BDO Canada LLP
123 2nd Avenue South, Suite 1000
Saskatoon, Saskatchewan
S7K 7E6



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, 2025, 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, 2025, 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
April 2, 2026

Saskatchewan Association for Resource Recovery Corp.

Statement of Financial Position

As at December 31, 2025

	2025 \$	2024 \$
Assets		
Current assets		
Cash and cash equivalents	1,218,862	1,024,209
Investments (note 3)	2,980,980	3,884,625
Accounts receivable	1,719,996	1,443,073
Prepaid expenses	101,552	-
	<u>6,021,390</u>	<u>6,351,907</u>
Investments (note 3)	4,297,955	3,731,660
Capital assets (note 4)	<u>33,732</u>	<u>18,290</u>
	<u>10,353,077</u>	<u>10,101,857</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	<u>952,285</u>	<u>1,131,330</u>
Net assets		
Invested in capital assets	33,732	18,290
Internally restricted (note 5)	6,850,054	6,850,054
Unrestricted	<u>2,517,006</u>	<u>2,102,183</u>
	<u>9,400,792</u>	<u>8,970,527</u>
	<u>10,353,077</u>	<u>10,101,857</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, 2025

	2025 \$	2024 \$
Revenue		
Environmental handling charges	6,990,156	5,782,370
Investment income (note 3)	348,540	421,010
Membership fees	1,600	1,200
Other income	6,818	20
	<u>7,347,114</u>	<u>6,204,600</u>
Expenses		
Return incentives (note 6)	4,832,953	4,584,914
EcoCentre support (note 6)	712,709	667,856
Wages and benefits	483,582	440,227
Public relations and promotion	443,581	395,715
Rent and occupancy	104,679	103,450
Professional fees	89,851	76,904
Software and technology	89,007	67,291
Office and administration	43,165	40,251
Insurance	35,312	34,909
Director fees and reimbursements	30,948	12,389
Travel and meals	21,705	13,762
Utilities	17,394	16,111
Amortization	8,765	7,992
Bank charges	3,198	2,894
	<u>6,916,849</u>	<u>6,464,665</u>
Excess (deficiency) of revenue over expenses for the year	<u>430,265</u>	<u>(260,065)</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, 2025

	2025			2024	
	Invested in capital assets \$	Internally restricted \$ (note 5)	Unrestricted \$	Total \$	Total \$
Balance - Beginning of year	18,290	6,850,054	2,102,183	8,970,527	9,230,592
Excess (deficiency) of revenue over expenses for the year	(8,765)	-	439,030	430,265	(260,065)
Purchase of capital assets	24,207	-	(24,207)	-	-
Balance - End of year	33,732	6,850,054	2,517,006	9,400,792	8,970,527

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, 2025

	2025 \$	2024 \$
Cash and cash equivalents provided by (used in)		
Operating activities		
Excess (deficiency) of revenue over expenses for the year	430,265	(260,065)
Items not affecting cash		
Change in fair value of investments	32,459	(122,544)
Amortization	8,765	7,992
	471,489	(374,617)
Change in non-cash working capital items (note 8)	(557,520)	389,394
	(86,031)	14,777
Investing activities		
Purchase of capital assets	(24,207)	-
Redemption of investments, net	304,891	310,836
	194,653	325,613
Change in cash and cash equivalents during the year	194,653	325,613
Cash and cash equivalents - Beginning of year	1,024,209	698,596
Cash and cash equivalents - End of year	1,218,862	1,024,209
Cash and cash equivalents are comprised of:		
Cash at bank	644,772	1,017,685
Investment savings account	553,351	-
Cash held in trading accounts	20,739	6,524
	1,218,862	1,024,209

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

Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2025

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, 2025, there were 229 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, 2025

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, 2025

- 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

	2025 \$	2024 \$
Guaranteed investment certificates (GICs) - at amortized cost	6,461,192	6,939,234
Debt and equity securities - at fair value	542,575	239,397
Fixed income - at fair value	213,570	352,571
Accrued interest receivable on GICs	61,598	85,083
	<u>7,278,935</u>	<u>7,616,285</u>
Less: Current portion	2,980,980	3,884,625
	<u>4,297,955</u>	<u>3,731,660</u>
Investment income consists of the following:		
	2025 \$	2024 \$
Interest income	306,372	284,364
Dividend income	82,086	19,681
Change in fair value of investments	(32,459)	122,544
Fees	(7,459)	(5,579)
	<u>348,540</u>	<u>421,010</u>

GICs earn interest ranging from 3.23% to 5.65% and mature in the following fiscal years: 2026 (\$2,158,090), 2027 (\$2,100,000), 2028 (\$1,603,102), and 2029 (\$600,000).

(3)

Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2025

4 Capital assets

	2025		2024	
	Cost \$	Accumulated amortization \$	Net \$	Net \$
Furniture, fixtures, and equipment	108,877	101,535	7,342	9,176
Computer hardware	104,309	78,936	25,373	6,854
Software	75,967	74,950	1,017	2,260
	<u>289,153</u>	<u>255,421</u>	<u>33,732</u>	<u>18,290</u>

5 Internally restricted

	December 31, 2024 \$	Transfers \$	December 31, 2025 \$
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: 2026 (\$116,279), 2027 (\$29,037), and 2028 (\$4,829).

(4)

Saskatchewan Association for Resource Recovery Corp.

Notes to Financial Statements

December 31, 2025

8 Net change in non-cash working capital items

	2025	2024
	\$	\$
Accounts receivable	(276,923)	187,187
Accounts payable and accrued liabilities	(179,045)	199,407
Prepaid expenses	(101,552)	2,800
	<u>(557,520)</u>	<u>389,394</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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SARRRC

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