



## 2024 ANNUAL REPORT





The background of the page features a large, industrial recycling facility. In the upper portion, there are complex metal structures, pipes, and overhead conveyor systems. On the right side, a large orange piece of machinery is visible. The lower portion of the page shows a dark, active conveyor belt filled with various types of waste, including plastic bottles, paper, and other debris, being processed by the facility.

## About SK Recycles

SK Recycles is a not-for-profit organization responsible for managing the provincial recycling program for household packaging and paper including the collection, processing and recycling of these materials. SK Recycles works with producers, local governments, First Nations and Métis communities, private companies, other organizations and residents to ensure household packaging and paper is collected from homes and depots, sorted, and responsibly managed and recycled, to be made into new products and packaging. SK Recycles evolved from Multi-Material Stewardship Western (MMSW) which launched in Saskatchewan in January 2016. The SK Recycles program is funded by businesses that include manufacturers, brand owners and retailers that supply packaging and paper to Saskatchewan residents.

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## Table of Contents

- 3 2024 Highlights**
- 4 Message from the Board Chair and Executive Director**
- 6 Program & Transition Overview**
- 8 Program Governance**
- 10 Promotion and Education**
- 15 Collection and Post-Collection System**
- 20 Program Performance**
- 24 Financial Performance**

# 2024 Highlights

SK Recycles supports packaging and paper recycling in Saskatchewan to help divert these materials from landfill. 2024 marked the beginning of the transition from a shared responsibility extended producer responsibility (EPR) model to a full EPR model, where producers assume operational and financial responsibility for collecting and recycling household packaging and paper products. The transition will happen in three phases and is expected to be complete in 2028. In 2024, SK Recycles led active outreach to support resident and partner education related to the launch of full EPR program and new materials accepted at depots.

In 2024, the collection rate for packaging and paper was 66.3%, an increase of 1.8% over the 2023 collection rate as a result of collecting nearly 1,000 additional tonnes of material. The total amount of material collected by the program was 36,758 tonnes, and 31,205 tonnes were managed by recycling.

SK Recycles led active outreach to support resident and partner education related to the full EPR program launch and new materials accepted at depots as a result.

**36,758**  
Tonnes Collected



**66.3%**  
Collection Rate

**39.3**  
Kg/Capita Collected



**382,000**  
Participating  
Households

GHG Reporting

**9,364**



Tonnes of CO2 Equivalent

# Message from the Board Chair

We are pleased to present this 2024 annual report, which outlines the achievements of our eighth year of operations in Saskatchewan and first year beginning operations as a full extended producer responsibility program under the Province's Household Packaging and Paper Stewardship Program Regulations, published in 2023.

2024 was a significant year which included the launch of the full EPR program. The transition to a full EPR program marks the beginning of producers assuming both operational and financial responsibility for collecting and recycling household packaging and paper and upon completion of the transition in 2028, producers will be fully responsible for the end-of-life management of these materials across the province.

Building this program is an exciting opportunity for our organization to deploy the experience gained from operating in the province over the last eight years and the experience achieved through the efforts of its leadership to build and improve the BC program. The first step was to create a new SK Recycles brand to reflect our evolved role working with partners and residents to support, promote, inform, manage and recycle household packaging and paper in the province. Having mapped the needs for full EPR in Saskatchewan, we have also worked to evolve our existing relationships in the province, create new ones and build the systems and processes that will be necessary to create a streamlined approach to program delivery in the province.

In April 2025, after a comprehensive executive search, the Board was pleased to welcome Sam Baker as the new Executive Director of SK Recycles as of April 1, 2025. Sam has been with SK Recycles for over three years and most recently he served in a pivotal role as the Vice-President, Operations, Western Canada, providing strategic thought leadership to opportunities for ongoing program development. On behalf of the Board of Directors, I would like to extend a heartfelt thank you to Tamara Burns for her many years of invaluable leadership at SK Recycles. Tamara will continue in an advisory role to Sam and the Board for an interim period before fully retiring, allowing us to benefit from her experience and insights during a transition period.

As we take stock of our many achievements in 2024, we look towards a bright future as we seek to build and deliver a best-in-class extended producer responsibility program for residential packaging and paper recycling in Saskatchewan.



A handwritten signature in black ink, reading "Robyn Collver".

**Robyn Collver,**  
Chair



# Message from the Executive Director

As the Executive Director of SK Recycles, I am proud of the accomplishments we have made in developing recycling services in Saskatchewan. We have worked collectively with municipalities, regional waste authorities, First Nations communities and their contracted service providers to keep pace with the province's growth and divert waste from landfills since the program's inception in 2016.

SK Recycles also recognizes the significant input and support of our member producers who provide the financial support for the collection and recycling of materials they distribute to Saskatchewan residents and help drive a circular economy for the benefit of all.

In May 2024, the Saskatchewan Ministry of Environment approved the Household Packaging and Paper Stewardship Program Plan, submitted by Multi-Material Stewardship Western (MMSW) as the organization is formally called, on behalf of producers. As of December 1, 2024, SK Recycles became responsible for delivery of the Program Plan and we were excited to launch of the full EPR program with an expanded list of accepted materials for recycling including flexible plastics, foam packaging and glass bottles and jars. A key benefit of a full EPR program is a consistent material list and integrated material management supply chain across the province and we are eager to implement these changes throughout the province.

Partnerships are an integral element of our program, and we're motivated to further developing our collection and post-collection network partnerships. We're actively engaging with Saskatchewan communities, businesses, and organizations to accelerate progress, amplify impact, and achieve bold environmental outcomes together.

In this stimulating new era for recycling in Saskatchewan, I want to thank the SK Recycles team, members, partners and directors for their contribution. In particular, I want to thank Tamara Burns, former Executive Director, for her mentorship and leadership of the organization over these many years. We look forward to continuing the excellent work in 2025 and beyond.



A stylized, handwritten signature in black ink, appearing to read 'SB' followed by a long horizontal stroke.

**Sam Baker,**  
Executive Director

# Program and Transition Overview

In December 2024, the full extended producer responsibility (EPR) program under the Province's new Household Packaging and Paper Stewardship Program Regulations was launched where producers assume operational and financial responsibility for collecting and recycling household packaging and paper. The transition will take place in three phases with the full transition anticipated to be complete in 2028.

In May 2024, the Saskatchewan Ministry of Environment approved our Household Packaging and Paper Stewardship Program Plan, submitted on behalf of producers following months of consultations and collaborative efforts with many partners.

SK Recycles is responsible for delivery of the Program Plan on behalf of producers, ensuring they are fulfilling their obligations under the new regulations and driving an efficient and effective packaging and paper recycling program in Saskatchewan. Following the Program Plan approval, we began preparations to transition from the shared-responsibility program to the new full EPR program.

On December 1, 2024, Phase 1 of the transition launched with two exciting announcements: a fresh new re-brand from MMSW to SK Recycles, and a new partnership with SARCAN Recycling, Saskatchewan's beverage recycling program. As part of the SK Recycles program, all 73 SARCAN Recycling depots are now collecting flexible plastics, foam packaging, and non-deposit glass bottles and jars, providing free and accessible options for residents to recycle these materials.

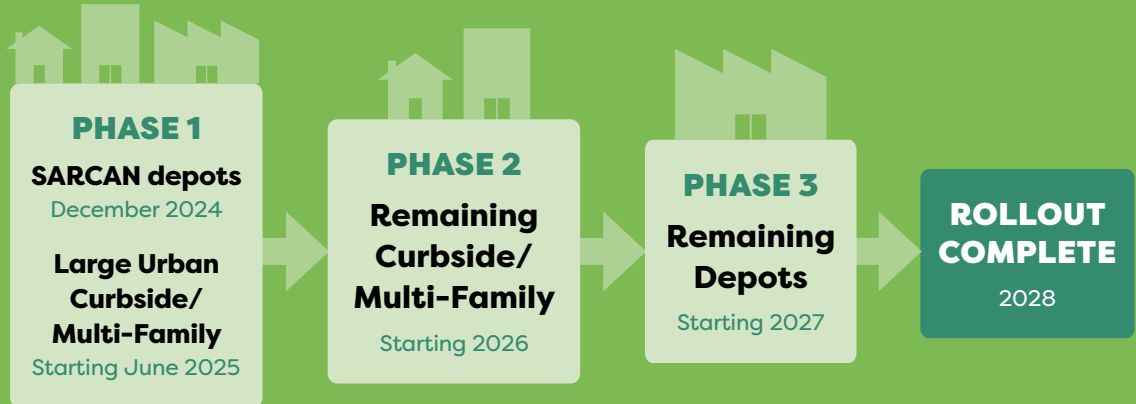
As Phase 1 of the transition launched in December, most of the program's operations in 2024 were maintained under the shared-responsibility model. The 2024 annual report therefore represents a combination of operations, engagement and results from both the shared-responsibility program and the beginning of the transition to a full EPR program.

Our program is funded by businesses that include manufacturers, brand owners and retailers that supply packaging and paper to Saskatchewan residents. With a focus to advance packaging and paper recycling and improve environmental outcomes in Saskatchewan, SK Recycles is committed to providing support and education, while expanding opportunities to make recycling easier and more consistent across the province.



# Transition to full EPR

## STEP BY STEP ROLLOUT



## Moving to Full Extended Producer Responsibility

Extended Producer Responsibility, or EPR, is a policy approach where producers—the businesses that supply packaging and paper to residents like manufacturers, brand owners and retailers—are financially and, in some cases, operationally responsible for those materials throughout their entire life cycle, including end-of-life management.

  
**Multi-Material**  
Stewardship Western

**75% → 100%**

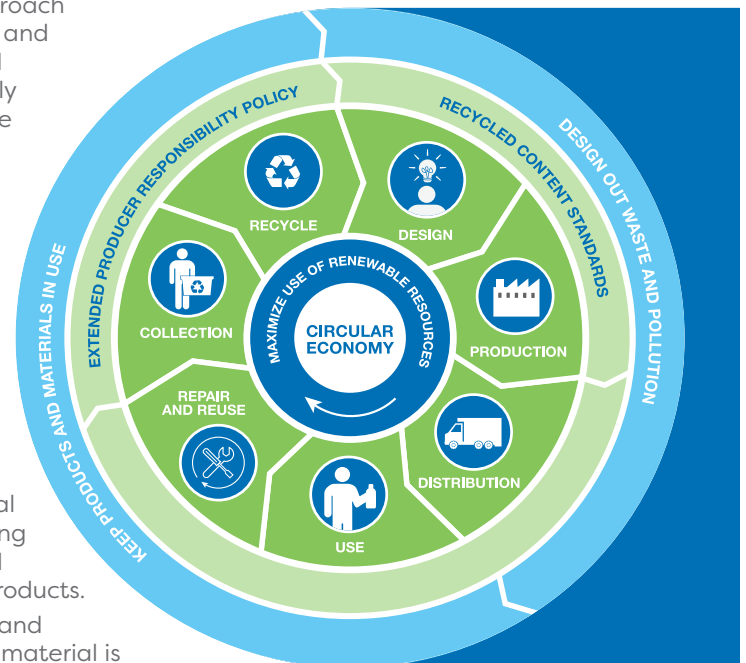
### Shared Responsibility

- Producers responsible for up to **75%** of the costs.
- Local governments manage own programs.

  
**SK Recycles**

### Managed by Producers

- Producers assume operational and financial responsibility for collecting and recycling household packaging and paper products.
- Partner with businesses and organizations to ensure material is responsibly recycled.



## What to Expect During the Transition (2024–2028)

- 1. New Items Accepted at SARCAN depots:** Effective December 1, 2024, recycle flexible plastics, foam packaging and non-deposit glass bottles and jars at SARCAN depots.
- 2. Consistent List of Accepted Materials:** SK Recycles has created a province-wide list of accepted materials. As communities join the program, they'll be able to recycle everything on this list, including new items for home recycling and recycling at SARCAN depots.
- 3. Provincial Post-Collection System:** Once collected from homes and depots, packaging and paper will be managed by SK Recycles' province-wide system, ensuring all program materials are responsibly and efficiently recycled.
- 4. Material Tracking System:** When communities join the SK Recycles program, the materials collected will be tracked in a province-wide system. This ensures we know how much is collected and where it goes, from homes through to sale to end markets to be made into new packaging and products.





# Program Governance

## SK Recycles Board of Directors

The SK Recycles Board of Directors is made up of producer representatives and independent directors. Board members provide their expertise and oversight to ensure the success of the SK Recycles program.

The members of the SK Recycles Board of Directors at the end of 2024 were:

- **Dale Botting** – Founder, Botting Leadership Inc.
- **Robyn Collver** (Chair) – Corporate Director
- **Nicole Fischer**, Global Head of Social Impact, Engagement and Governance, Kraft Heinz Canada.
- **Ian Gordon** (Vice-Chair) – Board Member and Advisor, SVP, Loblaw Brands, Loblaw Companies Limited (retired)
- **Angela Griffiths** – Vice President, Food Safety and Brand Integrity, A&W Food Services of Canada Inc.
- **Gabor Szekendi** – Chief Financial Officer, Unilever Canada

Board meeting attendance for 2024 is summarized in this table:

BOARD MEMBER	FEBRUARY 20	MARCH 19	JUNE 18/19	SEPTEMBER 24	DECEMBER 10
<b>Dale Botting</b>	Yes	Yes	Yes	Yes	Yes
<b>Robyn Collver</b>	Yes	No	Yes	Yes	Yes
<b>Nicole Fischer</b>	Yes	Yes	No	Yes	Yes
<b>Ian Gordon</b>	Yes	Yes	Yes	Yes	Yes
<b>Angela Griffiths</b>	Yes	Yes	Yes	Yes	Yes
<b>Gabor Szekendi</b>	Yes	No	Yes	Yes	Yes

The Finance & Audit Committee is chaired by Dale Botting and met four times in 2024.

BOARD MEMBER	MARCH 7	JUNE 6	SEPTEMBER 12	NOVEMBER 28
<b>Dale Botting, Chair</b>	Yes	Yes	Yes	Yes
<b>Ian Gordon</b>	Yes	Yes	Yes	Yes
<b>Gabor Szekendi</b>	Yes	Yes	Yes	Yes

The Governance & Nominating Committee is chaired by Angela Griffiths and met two times in 2024.

BOARD MEMBER	JUNE 10	JULY 16
<b>Robyn Collver</b>	Yes	Yes
<b>Angela Griffiths</b>	Yes	Yes



## Advisory Committee

SK Recycles' Advisory Committee is made up of representatives committed to the success of the program and who provide valuable input and advice to SK Recycles. The Advisory Committee includes urban and rural municipality associations, a regional waste management authority, the Saskatchewan Waste Reduction Council and producers of residential packaging and paper.

The following individuals served on the Advisory Committee in 2024:

- **April Phillips** (Chair), Director, Northeast Region, Saskatchewan Urban Municipalities Association (SUMA)
- **Kara Mitchell**, Senior Manager, Government Affairs & ESG Strategy, Save-On-Foods
- **Joanne Fedyk**, Executive Director, Saskatchewan Waste Reduction Council (SWRC)
- **Keith Matheson**, Chair, Association of Regional Waste Management Authorities of Saskatchewan
- **Anne Mathewson**, Executive Director, Association of Regional Waste Management Authorities of Saskatchewan
- **Bob Moulding**, Division 1 Director, Saskatchewan Association of Rural Municipalities (SARM)
- **Deanna Nichols**, Policy Analyst, Saskatchewan Association of Rural Municipalities (SARM)
- **Augustina Osaseri**, Advocacy Advisory, Saskatchewan Urban Municipalities Association (SUMA)
- **Brittney Casavant**, Manager, Sustainability, Federated Co-operatives Limited (FCL)

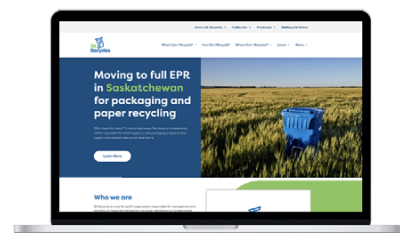
# Promotion and Education

## SK Recycles Brand Launch

In 2024, SK Recycles introduced its new brand, marking the transition from a shared-responsibility model under Multi-Material Stewardship Western, to the launch of Phase 1 of Saskatchewan's full extended producer responsibility (EPR) program for household packaging and paper recycling. This refreshed identity will support SK Recycles' promotion and education efforts with residents and commitment to make recycling easier, more consistent and accessible across the province.

### WEBSITE

In December 2024, SK Recycles unveiled a [new website](#) designed to be a go-to resource for residents, partners and organizations. With a user-friendly interface, the website provides clear information about the transition, recycling guidelines and the organization's vision for advancing packaging and paper recycling in Saskatchewan.



### VIDEO

A key feature of the new website is the "[Introduction to SK Recycles](#)" animated video. This engaging and informative tool introduces residents to the new program, explaining how it works, its benefits and its role in building a more sustainable future. The video helps raise awareness and support a smooth transition to the new program.



## Awareness Campaigns

### PROGRAM LAUNCH

To launch Phase 1 of the new program, SK Recycles rolled out a full-scale advertising campaign to build awareness and to introduce Saskatchewan residents to the province's new extended producer responsibility (EPR) program under the SK Recycles brand and the new recycling opportunities for flexible plastics, foam packaging and non-deposit glass bottles and jars at SARCAN depots across the province. The campaign featured a mix of digital, social media, radio and out-of-home advertising, ensuring broad reach across communities. It generated a high number of views, conversations and engagement on social media, drove a high number of viewers to our new website and ultimately resulted in residents participating in the program by returning newly-accepted materials at SARCAN depots.





## ON-SITE DEPOT PROMOTION AND EDUCATION

SK Recycles developed on-site signage for SARCAN depots to promote the newly accepted items for recycling, including flexible plastics, foam packaging and non-deposit glass bottles and jars. The signage included sandwich boards, posters strategically placed at locations where these materials can be recycled and a video display ad to ensure clear, consistent messaging. These materials were designed to make it easy for residents to understand what can and can't be recycled and to encourage proper sorting at the depots, helping to drive greater participation in the program.



## Media Event and Launch for New EPR Program

On December 3, 2024, SK Recycles held a media event to officially launch the new EPR program and announce its partnership with SARCAN. The event generated strong partner and media interest and we welcomed both groups to the event which included six Saskatoon news outlets as part of a press conference with spokespersons from both organizations.

Following the event, a comprehensive media outreach campaign was executed including a news release, newspaper article and an SK Recycles information booklet which was distributed to 106 Saskatchewan news outlets. The event resulted in 125 media mentions, including:

- **Television:** Three prime-time news stories, also posted online
- **Radio:** Four news reports, plus online articles
- **Radio Talk Shows:** Three interviews, totaling over 61 minutes of coverage
- **Newspapers:** Five stories in major and regional newspapers, with online publication
- **Online News:** Eight stories across various local and larger digital platforms

The extensive and positive media coverage reinforced SK Recycles' new brand and established a strong foundation for future public awareness efforts. This successful launch helps advance our goal to enhance public trust in both SK Recycles and SARCAN while increasing visibility for recycling initiatives across the province.

## Digital Engagement

### WEBSITE

In 2024, website engagement figures reflect both the Multi-Material Stewardship Western website (mmsk.ca) during the months of January – November 2024 and the new SK Recycles website (skrecycles.ca) during the months of November – December 2024. Once the SK Recycles program launched in December, mmsk.ca website visitors were redirected to skrecycles.ca.



2024 Website Page Views

**188,810**

(39,399 in December alone;  
compared to 35,310 in 2023)



2024 Sessions

**59,811**

(16,486 in December alone;  
10,388 in 2023)



2024 Users

**27,884**

(11,888 in December alone;  
compared to 5,904 in 2023)

### SOCIAL MEDIA

SK Recycles uses its Facebook and X (formerly Twitter) channels to promote proper packaging and paper recycling. The social media stats below reflect combined data for these accounts



Impressions

**1,585,861** (+969.2%)



Link Clicks

**341** (-36.4%)



Engagements

**7,609** (+840.5%)



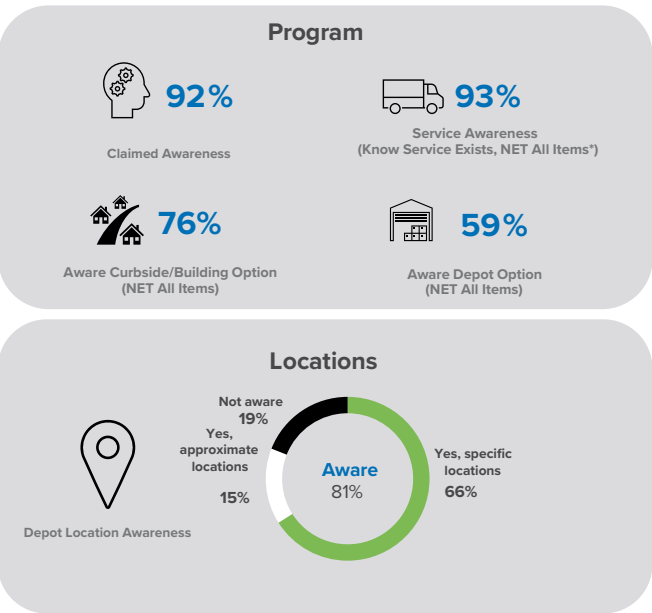
Views of newly launched video  
on social media channels:

**482**

# Consumer Research in 2024

Prior to the SK Recycles brand launch, a 20-minute online survey with 60 questions was conducted, with a sample size of 800 participants, statistically representative of the general population of Saskatchewan aged 18 and older. These insights play a vital role in shaping our marketing and communications strategies, as well as guiding operational decisions to improve recycling outcomes. The survey informed current recycling attitudes and behaviours of Saskatchewan residents. Partnering with Leger, a leader in market research, ensures our approach remains innovative, data-driven and responsive to the needs of Saskatchewan residents.

## AWARENESS AND KNOWLEDGE



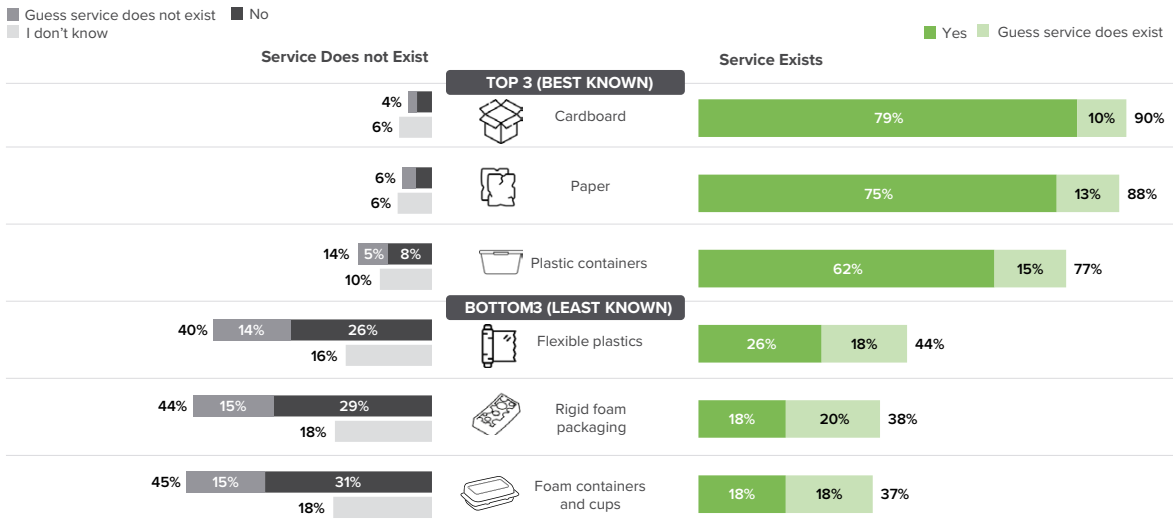
### Recycling items and channel knowledge have room to improve.

- Nearly all Saskatchewan residents understand that at least some of the relevant items are recyclable and nearly everyone knows of at least one option for correctly recycling and are specifically aware of curbside pickup/ building recycling facilities. However, besides cardboard and paper, awareness of items being recyclable and if they are picked up/ where to take them is incomplete and as such, there is much upward potential.

\* Awareness of any one packaging and paper material category item accepted for recycling.

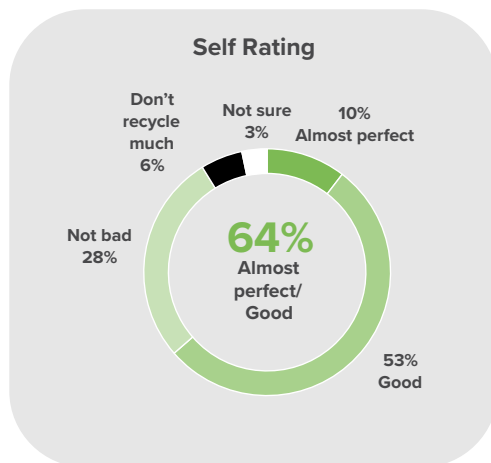
## AWARENESS OF ITEMS ACCEPTED FOR RECYCLING

### TOP AND BOTTOM 3 ITEMS

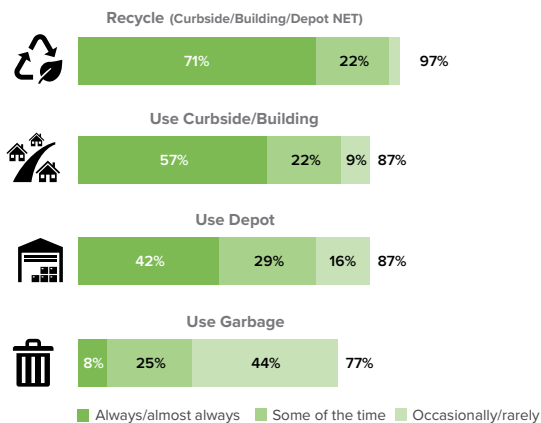




## BEHAVIOUR

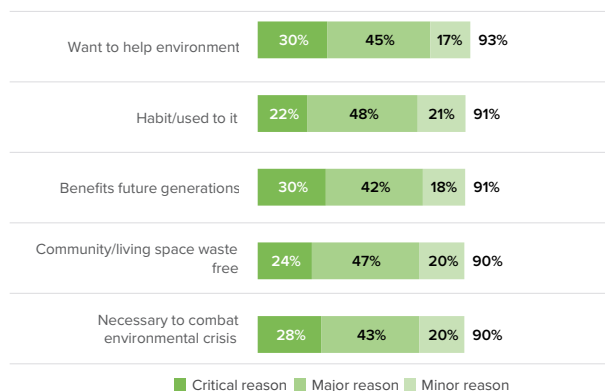


### Behaviour



- Nearly all Saskatchewan residents recycles at least some of the time and their behaviour with some items is excellent. But at the same time, 77% sometimes throw some of these items out, and this happens more often when knowledge and likely also services are lacking.
- More than half of the time metal/foil packaging, flexible plastics, rigid foam packaging and foam containers are going into the garbage.

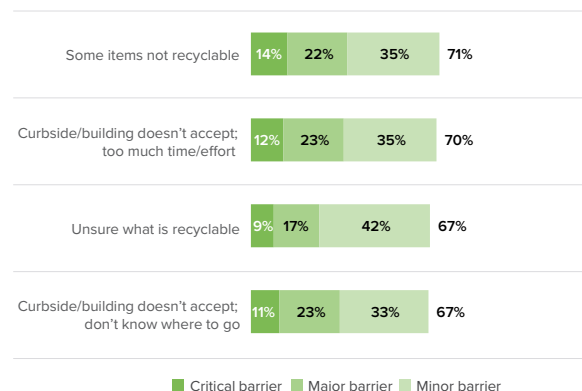
## TOP AIDED RECYCLING MOTIVATORS



### Information

- In SK, there is a high degree of confidence among residents that they know where to go to get recycling information of various kinds.
- Most will go online to get their recycling information and once there will do a browser search as a first choice.

## TOP AIDED RECYCLING BARRIERS



- Barriers to better behaviour demonstrate that anything that makes recycling easy will have the greatest success. This means that efforts to increase the number of items accepted by in-home pickup services, improve the accessibility of the services (such as increasing the number and convenience of depots) and enhance resident knowledge are the best levers to push.
- While it exists, skepticism about the effectiveness and trustworthiness of recycling is less widespread as a barrier in comparison. These types of attitudes, however, will be important to monitor for future trends.

# Collection and Post-Collection System

As part of Saskatchewan's household packaging and paper program, SK Recycles works in partnership and supports collecting materials used by residents, sorting and processing these materials, selling them to end markets to be ultimately, manufactured into new packaging and products. Below is an overview of the collection and post-collection recycling system that is part of the SK Recycles program.

## Collection

SK Recycles supports a variety of collection methods to service households ranging from remote northern and rural communities to densely populated urban centres. SK Recycles works with over 580 collection partners to provide:

- Curbside collection to single family homes that set out materials for pick up.
- Multi-family collection from a central location in buildings.
- Depot collection where residents drop off their packaging and paper for recycling.

In 2024, 36,758 tonnes were collected by the program across the province. See the 2024 program performance section in this report for more details.

## NEW RECYCLING OPPORTUNITIES

With the launch of Phase 1 of the transition to a full EPR program on December 1, 2024, SK Recycles expanded recycling opportunities for Saskatchewan residents. For the first time in the province's history, flexible plastics and foam packaging are now accepted province wide. SK Recycles partnered with SARCAN Recycling to collect the new materials at all 73 SARCAN depots in the province. Non-deposit glass bottles and jars are accepted at SARCAN depots province-wide too. Most of these items are not accepted in household recycling bins.

The following items are now accepted for collection at SARCAN depots across the province:

- Flexible Plastics (plastic bags; stand-up and zipper lock pouches; crinkly wrappers and bags; plastic net bags; plastic protective packaging).
- Foam Packaging (foam take-out containers; foam trays for meat, seafood, or vegetables; foam protective packaging for electronics or appliances).
- Glass Bottles and Jars (bottles and jars for olive oil, pickles, jam, etc.).

This initiative advances Saskatchewan's waste reduction goals by expanding access to recycling for residents through a trusted depot network. The partnership reflects a collaborative effort to achieve efficient and sustainable packaging and paper recycling as the province transitions towards a full EPR model. The December 2024 launch also means that collectors with existing agreements for glass collection with SARCAN will no longer have any cost associated with this material; instead, the cost of recycling household glass through SARCAN Recycling will be covered by SK Recycles.



## **TRANSITION WORKING GROUPS**

SK Recycles established two working groups to support the successful implementation of Phase 1 and Phase 2 of the transition to a full EPR model, with a third working group scheduled to start in 2025 for Phase 3 work. The purpose of the working groups is to provide a collaborative space for key stakeholders to provide a regular information exchange and feedback to support each phase and ensure that the process meets the needs of relevant parties.

Participation in the working groups is voluntary and membership is comprised of large municipalities in the Phase 1 working group and smaller municipalities, regional waste authorities and associations in the Phase 2 working group. The Ministry of Environment participates as an observer in both working groups. Key elements that are discussed in both groups include collection agreements, collection incentives, policies and procedures and contamination thresholds.

## **Post-Collection System**

### **PROCESSING OF NEW PROGRAM MATERIALS**

In December 2024, SK Recycles launched its partnership with SARCAN for the collection of flexible plastics, foam packaging and glass bottles and jars at their 73 depot locations across the province. Through this partnership, SK Recycles was able to leverage SARCAN's relationships with local end markets for responsible recycling of glass and has continued that local source for shipment of SK Recycles' glass material.

Currently, glass becomes reflective glass beads for road marking paint and fiberglass insulation, flexible plastics are turned into plastic pellets for manufacturing new plastic products such as bins and buckets, and foam is prepared to be made into picture frames and crown moulding. SK Recycles remains committed to ensuring all materials are managed and recycled responsibly and is also using domestic end markets within Canada for the responsible recycling of flexible plastics and foam.

### **LOOKING AHEAD: POST-COLLECTION NETWORK DEVELOPMENT**

In late 2024, SK Recycles developed a Request for Quotation (RFQ) for post-collection services under the full EPR model in Saskatchewan, with the intent to partner with existing facilities and material recovery facilities in the province to support effective material sorting and processing before sale to end markets. This RFQ process will ensure SK Recycles' commitment to supporting local companies and organizations while fostering competition and a fair and equitable award process that will provide effective and efficient post-collection services. The RFQ was distributed in early 2025 and closed in the Spring of 2025.



## Managing Environmental Impacts Using the Waste Management Hierarchy

To advance EPR in Saskatchewan, SK Recycles aims to manage collected packaging and paper in accordance with the [Waste Management Hierarchy](#), as outlined in the [Ministry of Environment's Product Stewardship Program Development Guidelines](#). The Hierarchy ranks various management strategies in order of preference including:

### REDUCE AND REDESIGN

SK Recycles' producer fee rates are based on weight, which encourages our producers to reduce the amount of packaging they are putting into the marketplace as much as possible. SK Recycles provides information and leadership to producers on designing for recyclability to ensure the materials they design can be managed by recycling. SK Recycles also supports the Canada Plastics Pact and the implementation of their Golden Design Rules.

### REUSE

Producers pay fees based on packaging and paper entering the market, which encourages more reusable and durable packaging options when appropriate.

### RECYCLE

Through the transition to a full EPR program in Saskatchewan, SK Recycles is developing a collection and post-collection network aimed at increasing recycling effectiveness. SK Recycles is adding to the list of accepted materials, moving many items up the waste management hierarchy from residual management to recycling. To support effective sorting and processing of materials, in late 2024, SK Recycles developed a Request for Quotation (RFQ) for post-collection services under the full EPR model in Saskatchewan. Going forward, the intent is to partner with existing facilities and material recovery facilities in the province who are advancing recycling technologies and methodologies to recycle materials that are not currently being recycled.

### RECOVER

SK Recycles does not plan to manage any collected material by recovery or as waste to energy.

### RESIDUAL MATERIAL MANAGEMENT

As SK Recycles looks to all feasible recycling end markets for packaging and paper collected in Saskatchewan, there will remain a small percentage where no end market exists. SK Recycles will handle the responsible disposal of these residual materials in accordance with all applicable laws and environmental standards.



## Partnerships that Support the Waste Management Hierarchy

### CANADA PLASTICS PACT

Aligning the players in the plastic value chain across Canada, including producer members, is imperative to improving the design and recyclability of plastic packaging. For this reason, SK Recycles is proud to be an implementation partner of the Canada Plastics Pact and to participate as a co-chair of the flexible plastics working group and a participant of the knowledge centre working group. As SK Recycles' senior management team also oversees the Recycle BC program in British Columbia, our team's leadership and experience working on the Recycle BC program over the years, contributes to the Canada Plastics Pact by sharing experience, knowledge and initiatives to support packaging design choices.

### PRFLEX

Perfecting the Recycling of Flexible Plastic Packaging in Canada, or PRFLEX, is an initiative of several organizations with the goal of better understanding the challenges of collecting and recycling flexible plastics. Our team participates in this project and learnings from this will support flexible plastics recycling in Saskatchewan. SK Recycles will continue to support efforts to explore new and innovative ways to collect, identify, process and recycle more of this material.

### TRANSFER OF KNOWLEDGE ACROSS PROVINCIAL PRODUCER RESPONSIBILITY ORGANIZATIONS

As SK Recycles' senior management team also oversees the Recycle BC program in British Columbia, many of our team members have over 10 years of experience with EPR implementation in BC, North America's first full EPR program for packaging and paper. These learnings, plus our years in Saskatchewan, will be leveraged to support improved outcomes in Saskatchewan.

## Looking Back: Shared-Responsibility Model

### OVERVIEW

SK Recycles has been operating since 2016 under the shared-responsibility model, formerly as Multi-Material Stewardship Western. In this model, producers are obligated to provide funding for up to 75% of the net costs for efficient and effective household recycling conducted independently by participating collectors. Collectors have full operational and partial financial responsibility for delivering their respective programs. Costs for both collection and post-collection are included in this model and are assessed periodically via robust recycling cost accounting studies. For SK Recycles to monitor the efficiency and effectiveness of their programs, collectors must report on a range of program performance metrics on both a quarterly and annual basis.

### COMMUNITY PARTICIPATION

The shared-responsibility model continues to provide funding for the delivery of recycling services to over 580 municipalities, First Nations and Métis communities, and regional waste authorities operating a range of curbside, multi-family and depot collection programs.

SK Recycles continues to work with our collectors to provide the information needed to ease their transition to the full EPR model. This is to support their important contributions towards a successful transition for our program and to enhance recycling opportunities for residents.

As communities become eligible and ready to transition, they will move to the full EPR model from the shared-responsibility model.



# Program Performance

The following table outlines SK Recycles program performance for packaging and paper in 2024, including all reporting metrics outlined in the SK Recycles updated Program Plan applicable to 2024.

REPORTING METRIC	2024 RESULTS	
Tonnes supplied by producer members	Paper	31,899
	Plastics	16,400
	Rigid Plastics	10,762
	Flexible Plastics	5,638
	Metal	3,188
	Glass	3,959
	<b>Total</b>	<b>55,446</b>
Tonnes supplied by producer members of compostable plastics	101	
Tonnes collected by the program	36,758	
Tonnes managed through recycling <sup>1</sup> or composting	31,205	
Collection rate - the total amount of packaging and paper collected and sent to a sorting facility for diversion from landfills, expressed as a percentage of packaging and paper supplied to the market by producer members	66.3%	
Recycling rate - the total amount of packaging and paper recycled by the program, expressed as a percentage of packaging and paper supplied to the market by producer members	Paper	87.8%
	Plastics	10.3%
	Metal	43.9%
	Glass	3.1%
	<b>Total Program</b>	<b>56.3%</b>
Number of households served by curbside and multi-family service	382,000	
Total program greenhouse gas (GHG) emissions associated with supply chain operations and any initiatives taken to reduce GHG emissions	See GHG Reporting section below	
Level of public awareness of the availability and functioning of the program	See Consumer Research in the Promotion and Education section above	
Descriptions of public awareness, communication and education campaigns	See Promotion and Education section above	
Comparison of the program's performance to the performance targets outlined in the Program Plan	See Program Performance section below	

<sup>1</sup> In accordance with the Regulation, "recycle" means PPP collected by the program that is sold as a commodity for the purposes of being reprocessed into raw materials for use as inputs into new packaging or products or as feedstock in the composting process.

REPORTING METRIC	OVERALL PROGRAM
A description of how SK Recycles collaborated with producer members to influence packaging design and choices, including through national organizations and initiatives	See the Waste Management Hierarchy section above
Total program cost per tonne	\$566
Total program cost per household	\$54
Independently audited financial statements	See Financial Performance section below
Fee rates charged to producer members, including an explanation of any significant changes	See 2024 Material Fee Rate Schedule below
Total amount of fees collected from producer members to fund the program	\$23,765,445
The amount spent to operate the program in Saskatchewan	\$20,815,811
The amount of recycling incentives paid out, if any	\$ 17,048,834
The costs incurred to administer the program	\$3,523,328
The amount spent on public education or public awareness and communication	\$243,649

## Program Performance Compared to Program Plan Targets

METRIC	TARGET RATE	2024 RESULTS	DEFINITIONS
Collection Rate	72.5%	66.3%	The total amount of packaging and paper collected by the program (the sum of packaging and paper managed by SK Recycles collectors participating in the shared-responsibility model and packaging and paper collected under each applicable transition phase) as a percentage of total packaging and paper supplied by SK Recycles producer members.
Recycling Rate	55%	56.3%	The total amount of packaging and paper recycled by the program (the sum of packaging and paper recycled by SK Recycles collectors participating in the shared-responsibility model and packaging and paper recycled under each applicable transition implementation phase) as a percentage of total PPP supplied by SK Recycles producer members.
Resident Awareness Rate	90% or greater	92%	The percentage of residents who are aware of a packaging and paper recycling program as reported through quantitative resident research.

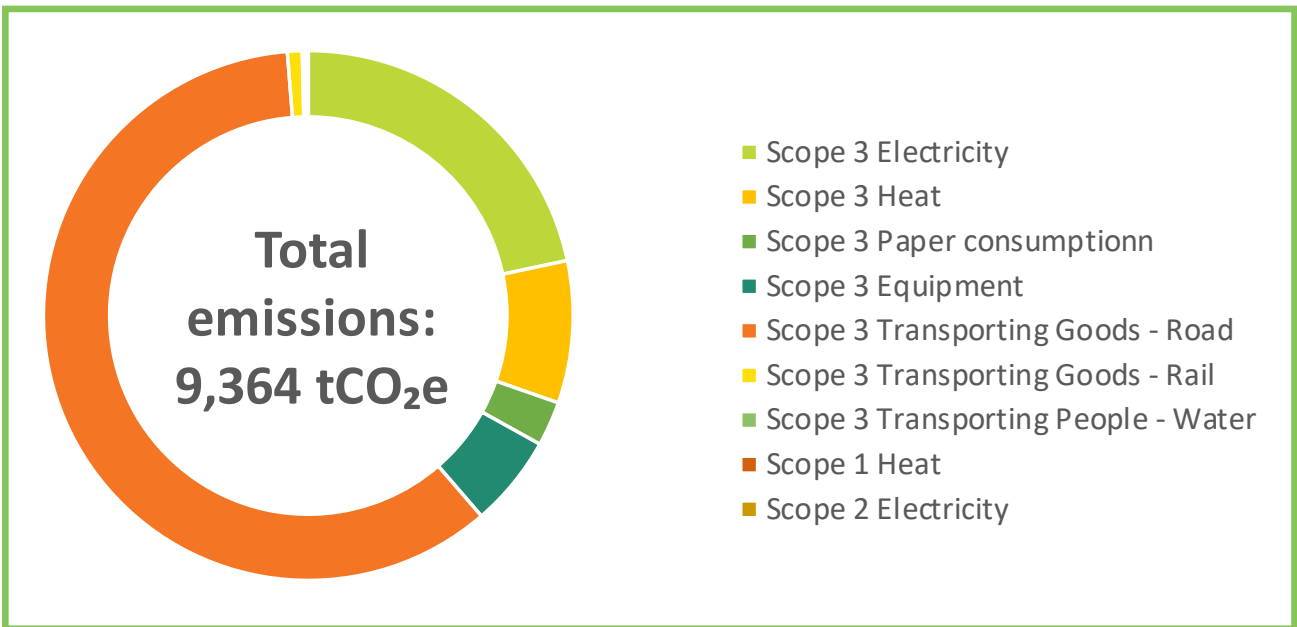
## GHG Reporting

For the fifth year, SK Recycles tracked and is reporting on greenhouse gas (GHG) emissions associated with the operation of collectors' household packaging and paper programs. GHG collection data and calculations continue to be refined each year as collectors continue to become more familiar and refined in their GHG data collection approaches. As such, each year may be restated in the subsequent year's annual report.

GHG data tracking includes obtaining data from three main sources. Scope 1 sources refer to direct GHG emissions from SK Recycles and Scope 2 sources refer to indirect emissions associated with the generation of electricity, heating/cooling, or steam purchased for the organization's consumption. The majority of SK Recycles' GHG emissions come from indirect sources operated by other entities, mainly municipal service providers and their subcontractors. These are referred to as Scope 3 sources.

Based on the data provided by our collectors, in 2024 the combined GHG emissions associated with SK Recycles' full EPR program and the MMSW shared responsibility program was 9,364 tCO<sub>2</sub>e.

This represents a 9% increase from the restated 8,529 tCO<sub>2</sub>e in 2023. The primary contributors to this increase are the rise in electrical consumption in post-collection activities due to the addition of a new material recovery facility who did not report last year, categorized under Scope 3 emissions, and the heightened consumption of diesel and propane in post-collection operations.



Scope 1 and 2 emissions are excluded from the chart legend due to their negligible contribution. However, total emissions account for all scopes.



# 2024 Material Fee Rate Schedule

CATEGORY	MATERIAL	2024 FEE RATES (CENTS/ KG)
PRINTED PAPER	Newsprint	45.00
	Magazines and Catalogues	17.00
	Telephone Books	17.00
	Other Printed Paper	39.00
PAPER PACKAGING	Corrugated Cardboard	34.00
	Boxboard	22.00
	Gable Top Cartons	56.00
	Paper Laminates	52.00
	Aseptic Containers	42.00
PLASTIC	PET Bottles	63.00
	HDPE Bottles	25.00
	Plastic Film	84.00
	Plastic Laminates	100.00
	Polystyrene	200.00
	Other Plastics	53.00
STEEL	Other Steel Packaging	37.00
	Steel Aerosols	0.00
	Steel Paint Cans	44.00
ALUMINUM	Aluminum Food & Other Containers	63.00
	Other Aluminum Packaging	65.00
GLASS	Clear Glass	23.00
	Coloured Glass	23.00



# Financial Performance

Financial Statements for the year ended December 31, 2024

- 25 Independent Auditor's Report
- 27 Balance Sheet
- 28 Statement of Changes in Net Assets
- 29 Statement of Operations
- 30 Statement of Cash Flows
- 31 Notes to Financial Statements





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## Independent Auditor's Report

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### To the Members of Multi-Material Stewardship Western Inc. (O/A SK Recycles)

#### Opinion

We have audited the financial statements of Multi-Material Stewardship Western Inc. (O/A SK Recycles) (the "Organization"), which comprise the balance sheet as at December 31, 2024, and the statements of changes in net assets, operations 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 Organization as at December 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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.



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## Independent Auditor's Report

(Continued)

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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 Organization'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 Organization'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 Organization 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, Licensed Public Accountants

Toronto, Ontario  
April 4, 2025

**Multi-Material Stewardship Western Inc.**  
**(O/A SK Recycles)**  
**Balance Sheet**

**December 31** **2024** **2023**

**Assets**

**Current**

Cash	\$ 16,875,979	\$ 13,459,065
Accounts receivable	1,281,497	305,721
Prepaid expenses	30,385	30,076

	18,187,861	13,794,862
--	------------	------------

**Capital assets (Note 2)**

	8,735	1,934
--	-------	-------

	\$ 18,196,596	\$ 13,796,796
--	---------------	---------------

**Liabilities and Net Assets**

**Current**

Accounts payable and accrued liabilities	\$ 6,565,892	\$ 6,087,078
Due to related party (Note 3)	64,835	27,694

	6,630,727	6,114,772
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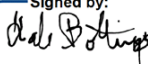
**Net assets**

Invested in capital assets	8,735	1,934
Unrestricted	8,557,134	4,680,090
Internally restricted (Note 5)	3,000,000	3,000,000

	11,565,869	7,682,024
--	------------	-----------

	\$ 18,196,596	\$ 13,796,796
--	---------------	---------------

On behalf of the Board:

<p>Signed by:</p>  <p>45D72D2E443A4C7...</p>	Director
---	----------

<p>Signed by:</p>  <p>1B1A8CFCACC1470...</p>	Director
---	----------

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

**Multi-Material Stewardship Western Inc.**  
**(O/A SK Recycles)**  
**Statement of Changes in Net Assets**

**For the year ended December 31, 2024**

		Invested in Capital Assets	Unrestricted	Internally Restricted	Total
<b>Balance, beginning of year</b>	\$	1,934	\$ 4,680,090	\$ 3,000,000	\$ 7,682,024
<b>Excess (deficiency) of revenue over expenses for the year</b>		(1,932)	3,885,777	-	3,883,845
<b>Investment in capital assets</b>		8,733	(8,733)	-	-
<b>Balance, end of year</b>	\$	8,735	\$ 8,557,134	\$ 3,000,000	\$ 11,565,869

**For the year ended December 31, 2023**

		Invested in Capital Assets	Unrestricted	Internally Restricted	Total
<b>Balance, beginning of year</b>	\$	3,866	\$ 2,827,933	\$ 3,000,000	\$ 5,831,799
<b>Excess (deficiency) of revenue over expenses for the year</b>		(1,932)	1,852,157	-	1,850,225
<b>Balance, end of year</b>	\$	1,934	\$ 4,680,090	\$ 3,000,000	\$ 7,682,024

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

**Multi-Material Stewardship Western Inc.**  
**(O/A SK Recycles)**  
**Statement of Operations**

<b>For the year ended December 31</b>	<b>2024</b>	<b>2023</b>
<b>Revenue</b>		
Fee revenue	\$ 23,765,445	\$ 20,222,944
Investment income	934,211	768,652
	<b>24,699,656</b>	<b>20,991,596</b>
<b>Expenses</b>		
Material management costs (Note 6)	17,048,834	16,782,803
Program management (Note 3 and 4)	3,523,528	2,303,524
Promotion and education	243,449	55,044
	<b>20,815,811</b>	<b>19,141,371</b>
<b>Excess of revenue over expenses for the year</b>	<b>\$ 3,883,845</b>	<b>\$ 1,850,225</b>

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



**Multi-Material Stewardship Western Inc.**  
**(O/A SK Recycles)**  
**Statement of Cash Flows**

**For the year ended December 31** **2024** **2023**

**Cash provided by (used in)**

**Operating activities**

Excess of revenue over expenses for the year	\$ 3,883,845	\$ 1,850,225
Adjustments to reconcile excess of revenue over expenses for the year to cash provided by operating activities		
Amortization of capital assets	1,932	1,932
Changes in non-cash working capital balances:		
Accounts receivable	(975,776)	(113,191)
Prepaid expenses	(309)	(2,795)
Accounts payable and accrued liabilities	478,814	617,595
Due to related party	37,141	17,194
	<u>3,425,647</u>	<u>2,370,960</u>

**Investing activities**

Purchase of capital assets	<u>(8,733)</u>	<u>-</u>
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**Increase in cash during the year** **3,416,914** **2,370,960**

**Cash, beginning of year** **13,459,065** **11,088,105**

**Cash, end of year** **\$ 16,875,979** **\$ 13,459,065**

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

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**Multi-Material Stewardship Western Inc.**  
**(O/A SK Recycles)**  
**Notes to Financial Statements**

**December 31, 2024**

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**1. Significant Accounting Policies**

The following is a summary of significant accounting policies of the Organization:

(a) Business Organization and Operations

Multi-Material Stewardship Western Inc. (the "Organization" or "SK Recycles") was incorporated under The Saskatchewan Non-Profit Corporations Act, 1995 on March 5, 2010 to undertake responsibility for the stewardship of the packaging and printed paper environmental management program under provincial legislation. The Organization is a not-for-profit organization and as such is not subject to income taxes.

The Waste Packaging and Paper Stewardship Plan (the "Program Plan") was approved by the Saskatchewan Ministry of Environment in October 2015 and the program was launched January 2016. In May 2024, the Saskatchewan Ministry of Environment approved the Household Packaging and Paper Stewardship Plan, initiating the shift to a full Extended Producer Responsibility (EPR) mode for household packaging and paper. The Program Plan was developed as a result of Saskatchewan releasing the Household Packaging and Paper Stewardship Program Regulations, 2023.

(b) Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

(c) Revenue Recognition

The Organization follows the deferral method of accounting for revenues. Fee revenue is based on reported tonnages for members with signed Membership Agreements with the Organization. Revenue is recognized when tonnage is reported, fees are received or receivable and collection is reasonably assured. Revenue arising from member reported tonnages or adjustments for prior years' obligations and revenues resulting from compliance and enforcement activities are recognized when the amount can be reasonably estimated and collection is reasonably assured.

Investment income is recognized as earned.

(d) Financial Instruments

Unless otherwise noted, the Organization initially measures its financial assets and liabilities at fair value and subsequently measures its financial assets and liabilities at amortized cost.

Financial assets are tested for impairment when indicators of impairment exist. When a significant change in the expected timing or amount of the future cash flows of the financial asset is identified, the carrying amount of the financial asset is reduced and the amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously, and the amount of the reversal is recognized in net income.

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**Multi-Material Stewardship Western Inc.**  
**(O/A SK Recycles)**  
**Notes to Financial Statements**

**December 31, 2024**

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**1. Significant Accounting Policies - (Continued)**

(e) Capital Assets

Capital assets are recorded at cost less accumulated amortization and are amortized on the following basis:

Furniture and fixtures - 10 years straight line

(f) Impairment of Long-Lived Assets

When a long-lived asset no longer has any long-term service potential to the Organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations.

(g) Use of Estimates

The preparation of financial statements in accordance 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 revenues and expenses during the reporting period. Accounting estimates include the valuation of accounts receivable. Actual results could differ from management's best estimates as additional information becomes available in the future.

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**2. Capital Assets**

	<b>2024</b>		<b>2023</b>	
	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Cost</b>	<b>Accumulated Amortization</b>
Furniture and fixtures	<b>\$ 27,530</b>	<b>\$ 18,795</b>	<b>\$ 18,796</b>	<b>\$ 16,862</b>
		<b>\$ 8,735</b>		<b>\$ 1,934</b>

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## **Multi-Material Stewardship Western Inc. (O/A SK Recycles) Notes to Financial Statements**

**December 31, 2024**

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### **3. Due to Related Party**

MMBC Recycling Inc. ("Recycle BC") is a not-for-profit organization established under the Canada Not-For-Profit Corporations Act to undertake responsibility for the stewardship of the packaging and printed paper environmental management program under provincial legislation. The Organization and Recycle BC are related through common management and certain common board of director members.

Amounts due to Recycle BC are unsecured, non-interest bearing and due on demand.

During the year, the Organization was charged \$285,635 (2023 - \$201,875) for common management costs and is included in program management expenses.

All transactions between the Organization and Recycle BC are in the normal course of operations and are recorded at their exchange amount as agreed upon by the parties.

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### **4. Significant Contracts**

The Organization is entered into a Management Service Agreement ("MSA") with Circular Materials ("CM"), ending December 31, 2025, for management services including administrative and technical support, other services and facilities for administrative, technical and reporting activities. Charges totaling \$1,862,815 (2023 - \$1,438,145) were paid to CM pursuant to this contract and are included in program management expenses in the statement of operations.

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### **5. Internally Restricted Net Assets**

The directors have authorized the establishment of the Operating Reserve to provide for an appropriate level of working capital and to satisfy all of its obligations for a reasonable period of time.

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### **6. Material Management Costs**

Material management costs include all costs related to the collection, transportation and processing of materials managed through the program.



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## Multi-Material Stewardship Western Inc. (O/A SK Recycles) Notes to Financial Statements

December 31, 2024

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### 7. Commitments

Under the terms of an operating lease agreement, the Organization is committed to pay rent approximately as follows:

2025	\$ 64,883
2026	<u>43,255</u>
	<u>\$ 108,138</u>

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### 8. Financial Instrument Risk Exposure and Management

Management has established policies and procedures to manage risks related to financial instruments, with the objective of minimizing any adverse effects on financial performance. Unless otherwise noted, it is management's opinion that the Organization is not exposed to significant interest rate, or currency risks arising from its financial instruments. A brief description of management's assessments of these risks is as follows:

(a) Credit Risk:

Financial instruments potentially exposed to credit risk include cash and accounts receivable. Management considers its exposure to credit risk over cash to be remote as the Organization holds cash deposits at a major Canadian bank. Accounts receivable are monitored regularly for collections and the carrying amount represents the maximum credit risk exposure. The Organization's provision for uncollectable accounts receivable is \$61,694 (2023 - \$54,173).

(b) Liquidity Risk:

Liquidity risk is the risk that the Organization will not be able to meet its obligations as they come due. The program operated by the Organization carries risks in the ability to forecast and control expenditures. Management has taken steps to ensure that the program will have sufficient working capital available to meet obligations. Financial instruments potentially exposed to liquidity risk include accounts payable, accrued liabilities and commitments.

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### 9. Subsequent Event

Effective January 1, 2025, the Organization is incorporated as a provincial not-for-profit under the federal framework The Canada Not-for-profit Corporations Act S.C. 2009, c.23.



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