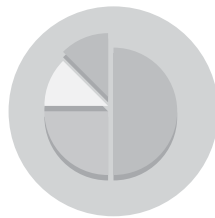


Part Two

How to prepare your steward report



2.0 Introduction

If you are an obligated steward or are signing up as a voluntary steward, it is time to begin collecting your data. This section will prepare you to file your annual steward report(s), including providing information on data collection, methodologies and record keeping.

Companies that have determined they are an obligated steward will need to use the [WeRecycle Portal](#), to register and confirm their obligation. As a steward, you will be asked to supply basic contact information for your organization and then identify a representative, authorized by a senior officer of your organization whom we refer to as the “Primary Contact” (PC), to be the main contact for your organization. The PC has the authority to confirm your obligation for all applicable stewardship programs, file and submit reports and when necessary request an amendment to a report (See Policy for Steward-Initiated Adjustment Requests) to a report.

The Primary Contact has access to all portal functions and can assign other contacts listed below:

- A Secondary Contact is an optional contact who can view reports and invoices, receive program related communications and assign other secondary or environmental contacts.
- An Environmental Lead is an optional contact who can view reports and invoices and will receive program related communications.
- A Billing Contact will receive copies of invoices and financial statements relating to the steward’s account and has the ability to enter data but cannot submit reports. The Billing Contact will receive program related communications.

The same person can act as both the Secondary Contact and the Environmental Lead but there can only be one Primary Contact per program. For more information about using the portal and completing all registration steps, please refer to the Portal User Guide located on the [CSSA website here](#).

2.0.1 Why is the Accuracy of Reports so Important for Stewards?

It is very important that each steward report their designated packaging and printed paper materials accurately in order to ensure stewardship program costs are distributed fairly among all stewards. Stewards’ reported quantities of the PPP they supply to consumers are a key input to the calculation of annual stewardship fees.

To ensure fairness to all, we require stewards to explain the methodologies they use to prepare their reports when they submit their annual reports through the [WeRecycle Portal](#).

The methodologies used and the data reported by stewards are subject to review and verification and stewards are required to maintain records for five years. Process documentation and record keeping also helps to ensure consistency and accuracy of your reports year over year.

Methodologies may include the use of estimates in the absence of packaging weight and composition data; estimates must be clearly and carefully explained and well supported. Stewards who do not know the quantities supplied to residential consumers in a jurisdiction may use the Statistics Canada Population Percentages as provided by Statistics Canada and available [here](#) to estimate the distribution of their products across provinces.

In all cases we encourage stewards to:

- base estimates used to inform steward reports on valid and verifiable information;
- make reasonable estimates, and refer to accounting practices and professional standards for guidance on what is reasonable;
- retain records and be aware that steward reports are subject to verification for a period of at least five years;
- review your reporting processes and methodologies each year prior to submitting your data as methodology changes cannot be applied retroactively.

2.0.2 When do I have to report and pay?

- » Stewards file their annual steward reports by May 31 of each calendar year.
- » The steward report includes the weights and/or quantities of designated PPP supplied to residential consumers during the previous year in each province where they are a steward. For example, the steward report submitted by May 31, 2018 will be based on quantities of PPP supplied during 2017.
- » The steward will be invoiced in 2018 based on the report submitted in May of 2017. In summary, a report based on 2016 data would be submitted by May 31 of 2017 and invoiced in 2018.
- » The total fees are calculated by multiplying each material category fee rate by the quantity of the material you supplied.
- » For new stewards that would not have prior year data to report, estimates of PPP supplied may be used to calculate the steward's fees. Your National Steward Services team can assist any new steward in determining the best way to develop these estimates, and how to complete their first reports as each situation can be quite different. Please refer to the onboarding policy for additional onboarding principles.

2.0.3 Step-by-step guide to compiling your steward report

What follows is a step-by-step guide designed to assist you through the process of preparing your steward report. Should you have additional questions about how to prepare your report after reviewing this section please contact CSSA's National Steward Services team at 1-888-980-9549 and a National Steward Services Representative will be pleased to assist you.

How to prepare a steward report;

1. Identify scope
2. Select a methodology
3. Obtain sales data and/or information on services provided
4. Determine the weight of obligated materials for each product/service/activity
5. Calculate total kilograms of PPP for each material category
6. Identify any additional materials to report
7. Maintain the integrity of your reporting process and data

2.1 Step one: Identify scope

1. It is important that you identify and report only the PPP for which you are obligated. You will therefore need to identify the services, products and activities associated with your organization that result in designated PPP being supplied either directly or indirectly to the residential consumers.
2. Stewards should not report PPP that is the responsibility of another steward. CSSA provides a list of registered stewards and voluntary stewards and we ask that stewards review this list prior to filing their reports. The Steward lists are based on information provided by stewards and can be found on the [CSSA Website](#) and on the individual program websites.

Are you aware of an unregistered stewards?

If so please contact us via email or complete our anonymous contact forms featured on each program website:

- [Recycle BC](#)
- [MMSW](#)
- [MMSM](#)
- [Stewardship Ontario](#)

2.2 Step two: Select a methodology

Some commonly used methods of preparing a steward's report are:

1. Using actual weights – “Specific Identification Method”
2. Using the “Average Bill of Materials” method or ABOM
3. Using CSSA calculators – If you are considering using one of our industry-developed calculators, please contact National Steward Services as the calculators are not applicable for all organizations
4. Some stewards use their own in-house or commercial software and/or engage third parties to assist in their report preparation. The obligation for accuracy of reporting always rests with the obligated steward

Low Volume reporting options are available for some programs – please refer to Part One of the Guidebook, Section 1.11: What is a Small Business Policy?

2.2.1 Specific identification method

This involves detailing the actual weights and materials of the packaging components for each product supplied.

This option may be viable if you already have an established inventory of the weights and materials associated with your packaging and paper materials.

2.2.2 Average Bill of Materials (ABOM) method

For stewards with a large number of SKUs it may not be feasible to obtain the packaging weights by material type for each and every SKU. Instead stewards can prepare an Average Bill of Materials (ABOM) for groups of SKUs with like-packaging.

Detailed steps on how to create and calculate an example ABOM is provided in section 2.5.2.

2.3 Step three: Obtain your sales data and/or information on services provided

- Identify all PPP for which you are the brand owner, franchisor and/or first importer. (Please see sections 1.6 through 1.11 of this guidebook for obligation requirements).
- You must also identify services and other activities undertaken by your organization that generate PPP. Examples of materials that need to be accounted for but are sometimes overlooked include: hard copies of annual reports, bank statements, marketing brochures, flyers, and printed materials distributed to your employees that are likely to be managed in the residential waste stream such as records of employment, pay stubs and T4s, and any envelopes, flyers or inserts accompanying these documents. In order to access this information, you may rely on systems data or mail service data or studies (e.g., number of customers who request ATM receipts and dispose of them on bank property).
- Identify the sources of data available to you and ensure you have access to the data required to complete the report (e.g., franchises, marketing, vendor management, divisions, shareholder services, etc.)
- Ensure changes to your organization (as a result of acquisitions or divestitures of brands or businesses) since your previous reports have been identified and incorporated into your report.
- Extract a sales report from your accounting system for all products sold for which your organization is the obligated steward in the relevant data year. Gather other data as required that will enable you to prepare your report (e.g., shareholders that received annual reports, marketing materials provided to consumers, etc.).

2.3.1 Data that should not be included in your reports:

Stewards may supply packaging that is not obligated to include in their steward reports. We have provided some guidance below, but if you have any questions about what is and is not obligated please contact National Steward Services.

Please see below for packaging that should not be included in your report.

2.3.1.1 Durable Packaging: Packaging that performs an integral role in the long term use or storage of the product

This refers to packaging that has a useful life of at least five years and is intended to facilitate storage or transport or prevent the loss of product components for durable products and remains with the product throughout its useful life. Where only a portion of the packaging is considered integral to the long term use or storage of the product, this portion may be omitted from the steward report provided this can be justified.

The following are considered durable packaging and should not be included in your report:

- CD/ DVD cases
- Power tool cases
- Vinyl record covers
- The boxboard used to contain, store and transport pieces of a board game or puzzle

Please be sure to include a note in your methodology for any weights for this type of material you have excluded from your report and document your rationale for these exclusions.

2.3.1.2 Materials supplied to consumers but not managed in the residential waste stream

This includes products distributed to consumers that are consumed on-site so that the packaging and/or printed materials associated with the product is disposed of at your place of business and not taken home for disposal in the residential waste stream. For example, food service establishments where a portion of customers eat in the restaurant and dispose of their waste at the restaurant. That portion of PPP that is disposed of on-site should not be included in the steward report.

2.3.1.3 Packaging removed from consumer's home

This includes, packaging for home delivery of large appliances where the packaging is taken away after delivery or installation (e.g. installation of an appliance where the corrugated box, polystyrene, paper labels etc. are removed from the home after installation).

The steward must have documentation to support the exclusion of this material from their report and include an explanatory note in their methodology.

For 2018 reporting, stewards preparing reports that will include deductions are reminded that additional information about deductions is being collected. An Excel declaration form has been added to the [WeRecycle Portal](#) for stewards to provide information on the types of deductions taken.

Please contact National Steward Services with any questions about reporting or deductions: 1-888-980-9549 or stewards@cssalliance.ca.

2.3.1.4 Industrial, commercial or transportation packaging

This includes packaging that is not intended for use by the consumer at home. This can include corrugate or boxboard shipping cases, pallet wrap or any other material used for the distribution of product to a retail outlet and not meant for distribution to the consumer.

2.3.1.5 Products and services supplied to commercial customers for their consumption may be omitted

When a steward supplies the same product to residential consumers and commercial customers, you may omit the PPP associated with the product supplied to commercial customers if the commercial customer will dispose of the PPP through commercial waste management services. You must be able to demonstrate that the PPP omitted from the report was supplied to commercial customers for their consumption or for the consumption of other commercial organizations and that the PPP omitted does not enter the residential waste stream.

This may include the following:

- A steward sells cleaning products to a retailer who in turn sells these products to both residential consumers and businesses. The steward is able to omit from their report the packaging for those cleaning products sold to commercial or business customers which will not be managed in the residential waste stream. The steward must however include the portion of packaging sold to residential consumers. You may determine this split between residential and commercial customers by looking at packaging format (industrial/large format packaging) or by requesting sales data from your retail partner who may be able to provide historical average of percent of sales to non-residential customers. The steward must maintain documentation or support for the portion of material omitted from their steward report.
- A steward sells packages of food such as small packages of ketchup to hospitals. These packages of ketchup end up on patient food trays. The packaging is disposed of via a commercial waste management system and the steward should not include them in their report. (Please note that if the steward is supplying the ketchup packages to a quick service restaurant, then some of those packages would need to be reported because a percentage of those packages would be taken off-site and disposed of at home).

2.3.1.6 Other items to exclude from your report:

- Do not report items that are not generally considered to be packaging such as accessories to the product that do not serve a packaging function. This would include: plastic cutlery, straws, paper serviettes.
- Do not report packaging sold as a product (empty) to the end consumer. This would include: garbage bags, organic waste bags, food storage bags, food storage containers.
- Do not report items that constitute an integral part of the product. This would include toner cartridges and single use cameras.

If you can prove (with auditable data) that specific products are only sold to non-residential establishments for commercial use, you do not need to include that packaging in your reports. You must ensure you retain all supporting documentation about any materials you have not included as you may be required to justify and support their omission with auditable data upon request.

2.4 Step four: Determine the weight of obligated materials for each product/service/activity

The first step is to determine all the correct material categories for which you are reporting and which material list to use when filing your annual steward reports using the WeRecycle Portal. The national material list (Part Three of this guidebook) and province specific material lists have been developed to provide stewards with the option of filing nationally or provincially. The Portal User Guide provides instructions on how to select your reporting preferences using the national or provincial material lists.

Next you will need to weigh the packaging and identify packaging material type. Some stewards use a specially designed system or database, or use excel spreadsheets.

Next you will need to weigh the packaging by type of material.

Before weights and material sub-categories are obtained, ABOM groups will need to be defined (if the ABOM method is being used).

- When developing ABOM groups, it is helpful to use the company's detailed chart of accounts to identify groups of like packaging materials. Typically, the most detailed level of the chart of accounts is used and each detailed account level is examined to determine if products in the respective group are considered similar in terms of packaging materials used and size of materials used. Where the packaging materials are dissimilar they can be further broken out into smaller ABOM groups.
- Once the ABOM groups have been defined, a sample of products would be selected to represent each ABOM group. The sample size for each ABOM group should be directly proportionate to the heterogeneity of the ABOM group. Where an ABOM group is completely homogeneous (e.g. an ABOM consisting of only 250 ml steel can products) a sample size of

one may be appropriate.

- Both the specific identification and ABOM methods require that you determine the weight and material sub-categories for packaging materials associated with your products to be reported. There are several options for obtaining weights and material sub-categories where they are not already known. These include:

- » **Option 1** - Obtain packaging data (the materials and their weights) from vendors or industry associations, where available. If this method is selected, steps should be taken to ensure the accuracy of weights provided by the vendors. This could include a discussion with the vendor as to how the weights were obtained or testing the data for accuracy. Determine that processes are in place to obtain accurate weights (i.e. not estimated weights) and material classifications.
- » **Option 2** - Physically examine the packaging components to determine their weights and material categories. This may require the acquisition of a scale which is accurate at least 0.1 grams in order to obtain the weights of packaging materials.

For either option, care should be taken to exclude any materials that are not provided to the residential consumer as noted in the section 2.3.1 above. Please ensure you keep all supporting documentation on the weights you have deducted or excluded from your reports.

Where products sold include obligated materials such as magazines or paper for general use (e.g. product manuals), the weight of these obligated materials should be included in the weights to be reported.

2.4.1 The component threshold rule

The component threshold rule provides reporting guidance on how to report packaging that is made up of two or more different material types when certain components of the package constitute a small proportion of the entire package. The component threshold rule is applied as follows:

- If a packaging component or the ancillary packaging (defined below) weighs less than 5% of the overall weight of all packaging components combined, then the steward may report the weight of the component or the ancillary packaging under the material category that represents the majority of the package's weight.
- If the packaging component or the ancillary packaging (defined below) weighs more than 5% and remains attached to the packaging when the consumer discards the packaging, then the steward is required to report the packaging component or ancillary packaging under the material category that represents the majority of the package's weight.
- If the packaging component or ancillary packaging weighs more than 5% and will not remain connected to the packaging when the consumer disposes of it, then the steward is required to report the packaging component or ancillary packaging under the specific material category associated with the packaging component or ancillary packaging.

Definitions:

Packaging Component is an integrated part of the packaging and is attached to the package when supplied to the consumer. Examples of packaging components include: label on a water bottle, label on a corrugated box or the steel lid on a glass bottle.

Ancillary Elements are packaging items that help the consumer use the product and are attached to the packaging. Examples of ancillary packaging include: mascara brush forming part of a container closure, a toy on the top of candy acting as part of the closure, devices for measuring dosage that form part of a detergent container cap, or the pouring spout on a juice or milk carton.

See table below for examples.

Scenario	How to Report	Example
A packaging component or ancillary packaging weighs less than 5% of the overall packaging weight.	The weight of the packaging component or ancillary packaging may be reported under the material that represents the majority of the package's weight.	Bottle of water: Since the paper label weighs less than 5% of the overall bottle weight, the weight of the paper or plastic label can be reported in the same material category as the bottle.
A packaging component or the ancillary packaging weighs more than 5% of the overall packaging weight and remains attached to the packaging when the consumer discards the packaging.	The weight of the packaging component or ancillary packaging must be reported under the material that represents the majority of the package's weight.	Hand sanitizer bottle: Since the pump weighs more than 5% of the overall packaging weight, but will get discarded with the main bottle component, the pump can be reported in the same material category as the bottle. The label that is non-separable from the bottle can also be reported in the same material category as the bottle.
The packaging component or the ancillary packaging weighs more than 5% of the overall packaging weight and does not remain attached to the packaging when the consumer disposes of the packaging.	Stewards must report the weight of the component or ancillary packaging under the specific material sub-category associated with the packaging component.	Frozen juice can: Since the steel lid of the frozen juice can weighs more than 5% of the overall packaging weight and will be separated from the main package when the consumer disposes of it, the lid must be reported under the appropriate "steel" material category separately from the paper laminate juice can.

The component threshold rule does not apply in the following scenarios:

- » The packaging around multiple objects, for instance the plastic film around a pack of juice boxes or water bottles, must be reported separately.
- » The paper sleeve around a six-pack of yogurt containers must be reported separately.
- » A two-pack of shampoo and conditioner where film and boxboard co-join the products must each be reported separately.

2.4.2 Once obtained, the weight of each material can be incorporated into your spreadsheet as follows:

Chart of accounts				
Product	Sales quantity	Other printed materials (kg)	Paper laminates (kg)	Boxboard (kg)
Product A	100	0.05	0.002	0.1
Product B	500	0.1	0.05	0.05

2.5 Step five: Calculate the total kilograms of PPP for each material category

2.5.1 Specific identification method

Note: skip to step 2.5.2 for ABOM method.

Where the specific identification method is used, the weight of each packaging material should be multiplied by the quantity sold as noted in your spreadsheet or

data management tool to arrive at the total weight of each material per product. The columns containing the total kilograms per material sub-category can then be summed up to arrive at the kilograms to be reported. This could be organized in your spreadsheet as follows:

Product	Sales quantity	Per product			Total		
		Other printed material (kg)	Paper laminates (kg)	Boxboard (kg)	Other printed material (kg)	Paper laminates (kg)	Boxboard (kg)
Product A	100	0.05	0.002	0.1	5	0.2	10
Product B	500	0.1	0.05	0.05	50	25	25
Total					55	25.2	35

2.5.2 Average Bill of Materials (ABOM) Method

The ABOM method follows a process to determine average weights for each material for groups of like products ("ABOM groups").

For example, a grocery retailer may be obligated to report on several varieties of frozen dinners that come in slightly different sizes (e.g. 150g, and 250 g). Each frozen dinner has similar packaging; a boxboard outer box and a PET plastic tray and a plastic film cover.

With the ABOM method, you can calculate the average weights of your various materials. The steps below will walk you through the process.

Calculating ABOMs by using weighted averages, allows each product to be weighted relative to its percentage of total sales. This method is recommended because it results in a more accurate allocation of material weights to each of the products inside an ABOM group.

2.5.2.1 Weighted-Average ABOM Method: Steps to Build and Calculate a Weighted-Average ABOM (see chart 2.5.2.1 below for details)

Step 1: Identify products with like-packaging.

Let's assume your company is obligated to report for approximately 100 SKUs of cereal in boxes ranging from 250g to 750g in size. Even though there are several varieties of cereals in several sizes of cereal boxes, all the packaging is composed of the same materials: a Boxboard outer box and an inner liner made from Plastic Laminate.

Step 2: Choose a representative sample of products.

Within your 100 SKUs of cereal boxes, you observe that there are 10 different sizes of boxes. Six of them fall into what you consider "large;" four of them are "medium." Within the medium group, you identify one of the boxes as a good representative sample (the circled box below will become your Sample A). You will apply the same principle of observation to select the best sample for the large sized group.



You now have two sample products: Sample A which represents the various cereal boxes in the medium sized group, and Sample B which represents the various cereal boxes in the large sized group.

Step 3: Record the weight of A and B for each of the obligated materials, in this case Boxboard and Plastic Laminates.

You've recorded that A's Boxboard weighs 63.8 g while B's weighs 98.8 g. For Plastic Laminates, A's weighs 9.3 g while B's weighs 11.7 g.

Sample	Product	Boxboard Weight (g)	Plastic Laminates Weight (g)
Representative Sample A	Medium Sized Cereal Boxes	63.8	9.3
Representative Sample B	Large Sized Cereal Boxes	98.8	11.7

Step 4: Determine your representative samples' sales ratios relative to one another.

Next you will determine the percentage of total sales of the representative samples are sold with respect to one another. If you determine that your medium cereal boxes (A), for instance, are sold 35% of the time compared to large cereal boxes (B) at 65%, then these are the percentages you will need to calculate your weighted averages.

Sample	Product	Boxboard Weight (g)	Plastic Laminates Weight (g)	Sales Quantity	Percentage of Total Sales
Representative Sample A	Medium Sized Cereal Boxes	63.8	9.3	350	35%
Representative Sample B	Large Sized Cereal Boxes	98.8	11.7	650	65%
Total Cereal Boxes Sold (A+B)				1,000	100%

Step 5: Multiply the weight of each material that you obtained in Step 4 by the representative sample's percent share of sales.

A's Boxboard weighs 63.8 g. Multiply that by its percentage of total sales (calculated in Step 4) to obtain a weighted amount for Boxboard. Repeat this step for each applicable product and its packaging material.

Step 6: Sum each material's weights for each material category.

When you add the weighted material categories for A and B, this should provide you with a weighted average for both Boxboard and Plastic Laminates. As such, 86.6 g and 10.9 g are the weighted averages for each of the respective materials. See chart 2.5.2.1 below for more detail.

Step 7: Multiply the weighted averages for each material category by the total units sold.

For Boxboard:

- Multiply the weighted average of 86.6 g by the number of units sold that are in your ABOM group, 500,000.
- You should arrive at 43,300,000 g or 43,300 KG as the amount to report under Boxboard.

For Plastic Laminates:

- Multiply the weighted average of 10.9 g by 500,000 units sold.
- You should arrive at 5,450,000 g or 5,450 KG for Plastic Laminates.

Chart 2.5.2.1 – Recap of all the Steps to Calculate a Weighted-Average ABOM:

Step 1: Identify products with like-packaging

Step 2: Choose a representative sample of products

Step 3: Record the weight of A and B for each of the obligated materials

E.g., 63.8 g and 98.8 g for Boxboard, and 9.3 g and 11.7 g for Plastic Laminates

Step 4: Determine your sales volumes

E.g., $350 \div 1000 = 35\%$ and $650 \div 1000 = 65\%$

Step 5: Calculate weighted averages for each material

E.g., $35\% \times 63.8 = 22.3\text{ g}$ and $35\% \times 9.3 = 3.3\text{ g}$

Step 6: Sum each material's weights for each material category

E.g., $22.3 + 64.2 = 86.6\text{ g}$ and $3.3 + 7.6 = 10.9\text{ g}$

Step 7: Multiply the weighted averages for each material category by the total count of units sold.

E.g., BOXBOARD: $86.6 \times 500,000 = 43,300,000\text{ g}$

PLASTIC LAMINATES: $10.9 \times 500,000 = 5,450,000\text{ g}$

Convert to kilograms:

$43,300,000\text{ g} \div 1000 = 43,300\text{ KG}$

$5,450,000\text{ g} \div 1000 = 5,450\text{ KG}$

Sample	Product	Boxboard Weight (g)	Plastic Laminates Weight (g)	Sales Quantity	Percentage of Total Sales	Weighted Average (g) - BOXBOARD	Weighted Average (g) - PLASTIC LAMINATES
Representative Sample A	Medium sized cereal boxes	63.8	9.3	350	35%	22.3	3.3
Representative Sample B	Large sized cereal boxes	98.8	11.7	650	65%	64.2	7.6
Total cereal boxes sold (A+B)				1,000	100%	Total Weighted Ave: 86.6	Total Weighted Ave: 10.9
Number of units sold that are grouped in ABOM 1							500,000
Final weight of boxboard to be reported (kg)							43,300
Final weight of plastic laminates to be reported (kg)							5,450

For additional information on more complex product groupings, and support on building your company's ABOMs, please contact Steward Services by email at stewards@cssalliance.ca.

2.5.2.2 Straight-Average ABOM Method: Steps to Build and Calculate a Straight-Average ABOM (See Chart 2.5.2.2 below for Details)

The steps needed to build a straight-average ABOM are similar to that of the weighted-average method described above. However, it could be less accurate if the representative samples within your ABOM are of considerably different weights and sales volumes. Therefore, if you decide to utilize the straight average-average method, If you decide to use the straight-average method, you are encouraged to ensure that the weights of the representative samples' packaging within your ABOM group are reasonably similar to one another.

Step 1: Identify products with like-packaging and like-weights.

Using the same example as above, let's assume your company is obligated to report for approximately 100 SKUs of cereal in boxes ranging from 250g to 750g in size. Even though there are several varieties of cereals in several sizes of cereal boxes, all the packaging is composed of the same materials: a Boxboard outer box and an inner liner made from Plastic Laminate.

Step 2: Choose a representative sample of products.

Within your 100 SKUs of cereal boxes, you observe that there are 10 different sizes of boxes. Six of them fall into what you consider "large;" four of them are "medium." Within the medium group below, you identify one of the boxes as a good representative sample (the circled box below will become your Sample A). You will apply the same principle of observation to select the best sample for the large sized group.



You now have two sample products: Sample A which represents the various cereal boxes in the medium sized group, and Sample B which represents the various cereal boxes in the large sized group.

Step 3: Record the weight of A and B for each of the obligated materials, in this case Boxboard and Plastic Laminates.

You've recorded that A's Boxboard weighs 63.8 g while B's weighs 98.8 g. For Plastic Laminates, A's weighs 9.3 g while B's weighs 11.7 g.

Sample	Product	Boxboard Weight (g)	Plastic Laminates Weight (g)
Representative Sample A	Medium Sized Cereal Boxes	63.8	9.3
Representative Sample B	Large Sized Cereal Boxes	98.8	11.7

Step 4: Determine the straight-average for each packaging material.

For each packaging material, take the sum of each of your sample's weights and divide by the number of samples in the ABOM. For example, $(63.8 \text{ g} + 98.8 \text{ g})/2 = 81.3 \text{ g}$.

Sample	Product	Boxboard Weight (g)	Plastic Laminates Weight (g)
Representative Sample A	Medium Sized Cereal Boxes	63.8	9.3
Representative Sample B	Large Sized Cereal Boxes	98.8	11.7
Straight-Average Weights		81.3	10.5

Step 5: Multiply the straight-average weight of each material that you obtained in Step 4 by the number of units sold that are grouped in ABOM 1.

For Boxboard:

- Multiply the straight average weight of 81.3 g by the number of units sold, 500,000 – You should arrive at 40,650,000 g or 40,650 KG as the amount to report for Boxboard.

For Plastic Laminates:

- Multiply the straight average weight of 10.5 g by the number of units sold, 500,000.
- You should arrive at 5,250,000 g or 5,250 KG.

Chart 2.5.2.2 – Recap of all the Steps to Calculate a Straight-Average ABOM:

Step 1 - Identify products with like-packaging with like-weights

Step 2 - Choose a representative sample of products

Step 3 - Record the weight of A and B for each of the obligated materials

- E.g., 63.8 g and 98.8 g for Boxboard, and 9.3 g and 11.7 g for Plastic Laminates

Step 4 - Determine the straight-average for each packaging material

- E.g., $(63.8 \text{ g} + 98.8 \text{ g})/2 = 81.3 \text{ g}$ and $(9.3 \text{ g} + 11.7 \text{ g})/2 = 10.5 \text{ g}$

Step 5 - Multiply the straight-average weight of each material that you obtained in Step 4 by the number of units sold that are grouped in ABOM 1.

- E.g., BOXBOARD: $81.3 \text{ g} \times 500,000 = 40,650,000 \text{ g}$

- PLASTIC LAMINATES: $10.5 \text{ g} \times 500,000 = 5,250,000 \text{ g}$

Convert to kilograms:

- $40,650,000 \text{ g} \div 1000 = 40,650 \text{ KG}$

- $5,250,000 \text{ g} \div 1000 = 5,250 \text{ KG}$

Sample	Product	Boxboard Weight (g)	Plastic Laminates Weight (g)
Representative Sample A	Medium sized cereal boxes	63.8	9.3
Representative Sample B	Large sized cereal boxes	98.8	11.7
Straight-Averaged Weights		81.3	10.5
Number of units sold that are grouped in ABOM 1			500,000
Final weight of boxboard to be reported (kg)			40,650
Final weight of plastic laminates to be reported (kg)			5,250

2.6 Step six: Identify any additional materials to report

In addition to packaging materials associated with products for which you are the brand owner or first importer, there are other materials which need to be included in your annual steward reports such as service packaging and printed materials distributed to residential

homes, cash register receipts, brochures, coupons, take-out menus, annual statements, printed paper distributed to employees including Record of Employment, T4s and paystubs, to name just a few. See section 1.9 in Part One of the guidebook for more information.

Items to be reported	Source of weight and material classification	Additional comments
Service packaging (E.g., shopping bags, receipt rolls, quick serve food containers, direct mail shipping packaging etc.)	Vendor – Typically can provide weight by case and the material used.	Ensure the weight provided does not include the box used to ship the service packaging to the steward as this will not be provided to the end consumer and therefore does not need to be included. Service packaging can be tracked and reported using the total weight of materials shipped to store locations (vs. tracking materials that have left each store with customers).
Printed materials (E.g. product catalogues, flyers, annual reports, brochures, take out menus, T4s, paystubs etc.)	Printing Company – Typically can provide total weight of all paper used for the order.	Ensure the weight is in the correct unit of measurement (i.e. kg).

As with all other aspects of your report, ensure any information provided by a third party is retained as it may be requested for examination.

Once the total weights have been calculated for additional materials, they must be added to the total weights calculated per material sub-category in a summary sheet, as illustrated below:

SUMMARY SHEET

Item to be reported	Total weights		
	Other printed materials (kg)	Paper laminates (kg)	Boxboard (kg)
Packaging material weights	81.25	224.7	971.25
Additional materials distributed	30.5		
Total weights to be reported	111.75	224.7	971.25

2.7 Step seven: Maintain the integrity of your reporting processes and data

Once these processes have been established for your first report and your data prepared, the preparation process of future reports may require less effort. We recommend that you maintain both the records of the process you used to produce the report and the data that includes a list of your data sources and the tools or any internal reports used. Stewards are required to maintain documentation for a period of five years from the date the report was due as all reports may be subject to third party review.

Each year, weights and material categories should be verified to ensure accuracy going forward. We recommend that you review your processes prior to reporting each year to ensure the accuracy of your reports as retroactive adjustments due to methodology changes are not permitted.

2.7.1 Specific identification method

The sales report extraction process performed for each report should incorporate the identification of any new products to be reported; weights and materials should also be verified to ensure that they have not changed for existing products.

2.7.2 ABOM method

The ABOM groups should be examined to verify they are reasonable and whether the packaging materials profile for each ABOM has changed. The ABOM composition and packaging information/data must be maintained and adjusted as required.

2.7.3 Additional materials

Any weights and materials information obtained from third parties that are still in use should be verified with the vendor to ensure that both weights and materials used have not changed.

2.7.4 Process documentation

Documenting your detailed reporting processes will ensure unintended changes in the process are not made in subsequent reports. It will also ensure the process is applied consistently irrespective of who prepares the report and substantiation of your methodology for any reviews (including third party reviews) that may be requested is maintained. Change management is an important aspect of your report preparation process as well as records retention.