

Annual Report
2021

ÉEQ in action

On the way to a modernized
curbside recycling system



Éco Entreprises Québec (ÉEQ) is a private non-profit organization that represents companies who market containers, packaging and printed matter in Quebec in their responsibility to finance the costs of effective and efficient municipal curbside recycling services.

As an expert, ÉEQ optimizes the curbside recycling value chain and implements innovative approaches with a view to sustainable development and circular economy.

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Conversation between the Chair of the Board and the CEO



Maryse Vermette
President and Chief Executive Officer

MV: It's not everyday that an organization prepares to make a huge leap into the future.

DB: I couldn't agree more. If I had to choose one expression to describe 2021, it would be "change management". Maryse, your team has distinguished itself through its agility, its ability to adapt and bring to life our vision of the modernization of curbside recycling, while maintaining the exceptional level of service we're accustomed to, thanks to you.

MV: Thanks, Denis! Indeed, there are many accomplishments the entire ÉEQ team and its board of directors can be proud of. Not the least of which is the adoption of the new ÉEQ 2021-2024 Strategic Plan and one of its main orientations, the development of a new organizational model. 2021 saw the creation of



Denis Brisebois
Chair of the Board

two vice-president positions and three new director positions. The organization has further elevated its competencies through high-caliber administrators who will help it reach its goals.

DB: Indeed, with the modernization of curbside recycling, the board adopted this new model, including the creation of a Transition Bureau, whose mandate is to ensure a smooth transition to Extended Producer Responsibility (EPR) for the curbside recycling system.

MV: Just like our whole modernization team, our governance structure was called upon a lot in the past year regarding work during the government's regulatory consultation period.

DB: Yes, let's talk about the modernization - it sure kept the board of directors very busy. Work has progressed a whole lot! Indeed, for example, the 10 winning conditions for a successful implementation of the curbside recycling system's modernization, as adopted by the board of directors last June.

MV: Yes, and ÉEQ held a webinar on the topic during that period in order to keep companies informed about the governance structure's work and how that was progressing, and to present the 10 winning conditions, which are the foundation of our positions on the draft regulation on curbside recycling EPR.

DB: ÉEQ's Innovation and Circular Economy sections have also been very active with the publication of the report on biodegradable and compostable plastic packaging, which mobilized many resources internally and attracted attention of several media. I wish to mention ÉEQ's involvement with the Circular Plastics Taskforce in the production of a white paper chock full of information and materials to improve plastics sorting and recycling. There was also the Canada Plastics Pact, which ÉEQ joined as implementation partner last August.

MV: And how about the launch of the *Bac-à-Bac* web series?! The video series takes viewers on a tour of the curbside recycling system and highlights its ongoing transformation, with several participants from the value chain, from ecodesign to materials recycling. Actually, the web series is still available on the microsite we created for the occasion. A new awareness campaign launched in 2022 is keeping our Communications department busy.

DB: Indeed, 2022 will be every bit as busy, mainly with the introduction of the draft regulation on the modernization of the curbside recycling system. ÉEQ is determined to be named Producer Responsibility Organization (PRO) by the government as soon as the regulation is adopted.

MV: That's right, and ÉEQ is already working on it! Webinars on the new responsibilities and obligations for companies were held in March, 2022. ÉEQ also submitted its brief on the draft regulation to the government. Next steps: We anticipate it will come into force in July, and that our application to be PRO representing all companies that place packaged products and printed matter on the market will be submitted next September for designation in the following weeks.

DB: Well, not to toot our own horn, but ÉEQ is the best positioned to be named PRO. Modernization also offers advantages for companies. They will finally have control over what happens to the materials they place on the market. They will be responsible for developing, implementing and financially supporting a system to which they already contribute. They will also be positioned to integrate the expected quality standards and ensure the traceability of materials and transparency of accounting.

MV: In short, position curbside recycling as a true economic lever.

DB: Not to mention the new *raison d'être*, recently adopted by the board and that will be unveiled in 2022. In other words, lots of new things coming in the next few months, both for the team and for the board of directors.

MV: Those are great challenges we'll take on together. We're ready to see what's next!

ÉEQ at the heart of transformation

The need to transform the curbside recycling system in Quebec is a topic that has been talked about for more than 10 years now. By adopting Bill 65 amending the Environment Quality Act in March 2021, the Quebec government announced the official start of the modernization process.

Éco Entreprises Québec will continue to assume leadership of this endeavour and will position itself to become the producer responsibility organization for curbside recycling. For contributing companies, i.e. the producers, this is an opportunity to be at the centre of the changes to come by optimizing a system that may now be perfected and to make this project a success.

In 2021, ÉEQ accomplished a lot with its stakeholders to prepare for the entry into force of the regulation resulting from the bill and to manage the various activities tied to the transition period. In this annual report, learn more about important events that impacted the organization during the year, as well as the organization's main achievements. Enjoy the read!

2021 at a glance

2020: The Kick-off

Several of ÉEQ's actions in 2021 were prompted by a long-awaited government announcement, which took place in 2020, regarding the curbside recycling modernization project.

This major overhaul will finally give contributing businesses control over the system they have been financing since 2005.

2021

February

New organizational structure

2021 SoC adopted by the BOD

March

Bill 65 adopted

New 2021-2024 strategic plan adopted

April

Publication of a report on biodegradable and compostable plastic packaging

Launched the *Bac-à-Bac* webseries

May

Brief presented to the BAPE on the management of final waste

Received the Performance level certification from the ICI on recycle + program

June

Received the *Prix Partenaire* from the *Association des directeurs généraux des municipalités du Québec*

Positions taken by ÉEQ and its governance structure ahead of the modernization of curbside recycling draft regulation

Webinar titled "Companies at the heart of curbside recycling modernization"

2021 Schedule + launch of the ecodesign incentive bonus

Eco-modulation Roadmap

August

Signature of the Canada Plastics Pact (CPP)

September

Circular Plastics Taskforce (CPT) White paper is launched

October

CEO's webinar at the Chamber of Commerce of Metropolitan Montreal

November

ÉEQ appointed to the strategic committee of the *Fonds économie circulaire*

December

The Board of Directors adopts the *raison d'être* of ÉEQ and three new core values

Ecodesign and Circular Economy Committee: ÉEQ named leader in recyclability in Quebec by its Board of Directors

ÉEQ takes action

Ever since the modernization of the Quebec curbside recycling system was announced in 2020, ÉEQ has devoted its expertise and energy to further this major project.

In addition to brilliantly carrying out its day-to-day activities, ÉEQ intensified its efforts in 2021 to represent companies in their extended responsibilities with regard to the containers, packaging and printed paper they generate.

February

New organizational structure

Following a process started in 2020, ÉEQ officially modified its organizational structure in February 2021.

Main changes:

- Establishment of the Transition Bureau for the modernization of curbside recycling, a dedicated team responsible for coordinating the various work efforts on modernization ensuring ÉEQ is well prepared to take on new responsibilities and collaborate effectively with its partners and stakeholders.
- Creation of two new vice-president positions – financial management and organizational performance, public affairs and government relations – and three new director positions – legal affairs, human resources and fee structure.
- Implementation of a management model that favours the organization's matrix operation. This ensures better cooperation between departments to steer work related to the modernization project, while ensuring that day-to-day operations are maintained.

Thus, ÉEQ is fully committed to the process towards achieving its forthcoming appointment as Producer Responsibility Organization (PRO).

Adoption of the 2021 Schedule of contributions

On February 18, the board of directors adopted the 2021 Schedule of Contributions, which came into force in the summer.
Main news:

- The ecodesign incentive bonus pilot project
- Containers and packaging made of ceramic added to the fee structure

March

Bill 65 is adopted by the Quebec National Assembly

In March 2021, ÉEQ welcomed a decisive step in the project to modernize curbside recycling: the adoption of Bill 65 (Act to amend mainly the Environment Quality Act with regard to deposits and selective collection) by the National Assembly of Québec.

The aim of this project is to place companies at the heart of the curbside recycling system by giving them full responsibility for the containers, packaging, printed matter and newspapers or PPP they place on the market, from design to recycling.

The Bill finally signalled the end of the status quo, so that companies that finance the system will soon have control over it by applying the principles of EPR.

Adoption of the new 2021-2024 Strategic Plan

In March, ÉEQ also adopted a new forward-looking strategic plan that defines six key directions. This plan was presented to member companies at the annual general meeting held on April 29, 2021.

April

Publication of a report on biodegradable and compostable plastic packaging

A report published in April 2021 by ÉEQ revealed a disturbing fact: after several months of research and analyses carried out in collaboration with environment consulting firm SOLINOV, we found that, in general, biodegradable and compostable plastic packaging cannot be adequately managed by the current waste management streams.

The solution for companies is to not consider this packaging as a good solution and to make better choices as part of an ecodesign process for containers and packaging of products they market.

Launch of the *Bac-à-Bac* web series

On April 29, ÉEQ launched the *Bac-à-Bac* web series during its annual general assembly. In this six-part video clip series hosted by Rose-Aimée Automne T. Morin, key players in the recovery and recycling industry highlight their role in implementing the circular economy for our recyclable materials.

May

Brief presented to the BAPE on the management of final waste

On May 31, ÉEQ presented its brief to the Bureau d'audiences publiques sur l'environnement (BAPE) as part of the hearing titled "Current Status and Management of Final Waste".

In order to contribute to this in-depth study that affected the entire Quebec territory, ÉEQ made several proposals to improve the management of final waste and diversion from landfills.

The brief emphasized that the modernization of the curbside recycling system and EPR approach would make it possible to achieve efficient management of materials. Based in part on ecodesign and principles of circular economy, these policies could significantly increase the recycling rate for PPP circulating in Quebec.

The BAPE filed its report in January 2022, and ÉEQ was delighted to see that it included several elements of its brief.

Received the Performance level certification from the ICI on recycle + program

By proactively committing to improve its results in terms of reduction at source, reuse, recycling and recovery (4RV), ÉEQ was able to secure the Performance level certificate of the ICI on recycle + program.

This recognition from RECYC-QUÉBEC demonstrates ÉEQ's commitment to implementing concrete measures regarding the management of waste generated at its head office and during its events. Thus, the ÉEQ team wishes to contribute to the achievement of objectives set forth in the Quebec Residual Materials Management Policy (2019-2024 Action Plan), including the recycling of paper, carton, glass, plastic, metal and organic materials.



June

Received the Prix Partenaire from the Association des directeurs généraux des municipalités du Québec

During its annual conference, held virtually on June 9, the *Association des directeurs généraux des municipalités du Québec* (ADGMQ) presented its awards. ÉEQ received the Prix Partenaire, which every other year recognizes an organization that contributes, through its involvement, to consolidating the activities of the ADGMQ.

ÉEQ works with the ADGMQ in several ways, including participating in various conferences and regional meetings, leading workshops on curbside recycling and writing articles for its magazine.

Webinar titled "Companies at the heart of curbside recycling modernization"

On June 15, ÉEQ presented a webinar in French and English on the curbside recycling modernization project to inform contributing companies – i.e. producers of PPP – of the changes to come.

The webinar presented over 140 business representatives with an opportunity to discover the upcoming major transformation of the curbside recycling system in Quebec, transitioning from a linear system to an integrated circular system.

Positions taken by ÉEQ and its governance structure ahead of the draft regulation on the modernization of curbside recycling

Adopted by the board of directors, 21 positions were developed on the modernization of curbside recycling in order to guide the efforts of working groups set up by the provincial government for the diagnostics period, which ended in 2021.

Coming into force of the 2021 Schedule of Contributions

On June 30, the 2021 Schedule of Contributions was published in the *Gazette officielle du Québec*, launching the 60-day reporting period for contributing companies.

Launch of the ecodesign incentive bonus

As part of the 2021 Schedule of Contributions, ÉEQ announced a pilot project to recognize the ecodesign efforts of companies regarding containers and packaging: The ecodesign incentive bonus. This measure aims to make companies more accountable while helping them to remain competitive.

The bonus represents 10% of the contribution payable for containers and packaging that have undergone an ecodesign process in 2019 or 2020. Companies that met the established requirements registered to receive a credit of up to \$25,000 against their annual contribution.

One of the project's objectives is to help ÉEQ identify the best tools it should implement to promote the integration of eco-modulation measures into future Schedules.

Eco-modulation roadmap

To close out the month of June, the board of directors adopted a roadmap for the eco-modulation of its Schedule of Contributions. The roadmap aims to integrate into future Schedules concrete measures aimed at encouraging companies to make packaging choices that are compatible with the curbside recycling system and to improve the system's performance in order to promote the circularity of containers, packaging and printed paper. It will be distributed to companies in 2022.

August

Signature of the Canada Plastics Pact (CPP) is announced

On August 19, 2021, ÉEQ joined the Canadian Plastics Pact (PCP) as an Implementation Partner.

By signing the Pact, ÉEQ recognizes the urgency of deploying concrete solutions that will be made possible in particular by the modernization of the curbside recycling system. In addition, this membership will ensure better cohesion between the efforts made in Quebec and in the rest of Canada to integrate plastics into a circular economy and reduce their presence in the environment.

September

Launch of the White Paper on plastics by the CPT

The Circular Plastics Taskforce (CPT), of which ÉEQ is a proud partner, announced the publication on September 27 of its White Paper titled *Rethinking plastic packaging recycling – Solutions towards increased circularity in Quebec and Canada*.

The launch signalled not only the end of the first phase of a wide-ranging study on the recycling of plastic containers and packaging, but also the start of pilot projects of which ÉEQ will be at the forefront in 2022.

For more information,

[Go to the Recycle better section >>](#)

October

CEO's webinar at the Chamber of Commerce of Metropolitan Montreal

In the fall of 2021, our CEO held a webinar *Les entreprises bientôt responsables de la collecte sélective au Québec*. Presented by the Chamber of Commerce of Metropolitan Montreal, the event aimed to inform producers of their new upcoming responsibilities as part of the modernization process. More than one hundred people attended this webinar featuring experts.

November

Appointment of ÉEQ to Fondation's *Fonds économie circulaire* strategic committee

ÉEQ is proud to sit on the strategic committee of Fondation's *Fonds économie circulaire*, enabling it to contribute to finding new sustainable solutions by supporting the emergence of startups that adopt business practices rooted in the circular economy.

Fonds économie circulaire invests in Quebec companies that are speeding up the ecological transition by reducing the production of residual waste, promoting recovery and reducing greenhouse gas emissions. It was created and is managed by Fondation, an investment fund that aims to positively transform the Quebec economy.

December

Ecodesign and Circular Economy Committee: ÉEQ named leader in recyclability in Quebec

Recyclability is an approach aimed at assessing the alignment between PPP placed on the market and the capacities of the curbside recycling system to recycle them and, thus, promote a circular economy.

In December, the board of directors adopted a resolution formalizing ÉEQ's role as a leader in recyclability in order to position itself as a future PRO and promote business development for companies in ecodesign, recyclability and the circular economy.

Tools to support companies in their design choices are currently being developed.

Adoption of the organization's *raison d'être* and core values

In 2021, following a series of brainstorming workshops on the mission, vision and values held by ÉEQ's Special Governance and Ethics Committee, the board of directors adopted the *raison d'être*, as well as three core values intended to guide the organization's actions within the framework of its future responsibilities with regard to the modernization of curbside recycling. These will be unveiled throughout 2022.

Why adopt a *raison d'être* rather than a mission? While a mission describes what an organization does, a *raison d'être*, as the name implies, states the organization's reason for existing – in other words, the purpose of all the actions undertaken by ÉEQ.

Compensation Plan

2020 was the year of every challenge, for sure, but 2021 didn't disappoint in the surprise department, either! Activities that had slowed to a crawl due to the pandemic started moving again, the Company Services team was completely overhauled, calendars and deadlines were switched around... 2021 had its share of challenges, all handled with brio by the ÉEQ team.

1

coordinator

3

agents

2021: Two contributions and some news, too!

With the 2020 Schedule of Contributions being published on December 16, 2020 and the 2021 Schedule being adopted on February 18, 2021, companies had to deal with a tighter than usual payment schedule. Indeed, the first contribution installment (for the 2020 Schedule) was paid at the beginning of the year, and the second one (for the 2021 Schedule) at the end of the year.

The 2021 Schedule of Contributions that went into force on June 30, 2021, included the following changes:

- An ecodesign incentive bonus to support companies carrying out their ecodesign initiatives
- The fee structure to include containers and packaging made of ceramic, a material disruptive to the value chain

2022 Schedule: Consultations delayed in 2022

Due to publication delays for the proposed amendment to the regulation on the compensation plan, ÉEQ postponed consultations on the 2022 Schedule of Contributions from the fall of 2021 to February, 2022.

27.1

million dollars

in contributions collected thanks to our follow-up with late filers

10,000

direct communications addressed to companies

Overhaul of the regulation on the compensation plan

Resulting from a collaboration over several months with the *Ministère de l'Environnement et de la Lutte contre les changements climatiques*, changes introduced in the draft regulation published on December 8, 2021 made it possible to adjust application rules for the 2022 Schedule.

E-commerce: Even more companies obligated

Major amendment to the curbside recycling regulation: companies that do not have a business address in Quebec and whose products are acquired by Quebec consumers are now required to report the containers, packaging and printed matter they distribute in Quebec.

From March to June, 2021, ÉEQ was busy identifying the companies that are obligated under this new measure. They will be contacted in order to receive appropriate guidance regarding their new obligations by the time the next reporting period arrives.

Coming soon: A new reporting portal

Work to modernize the reporting portal continued throughout 2021. The portal is getting a makeover to provide a more user-friendly system with cutting-edge technology.

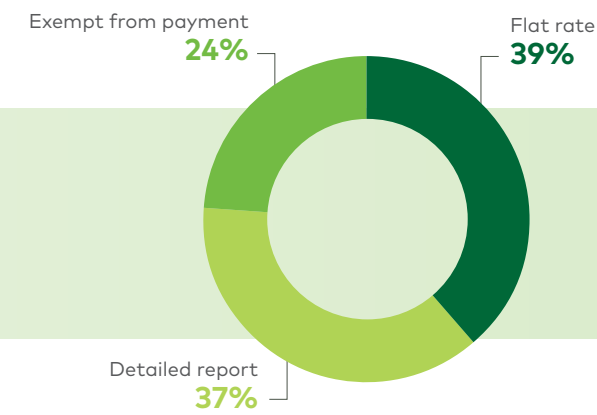
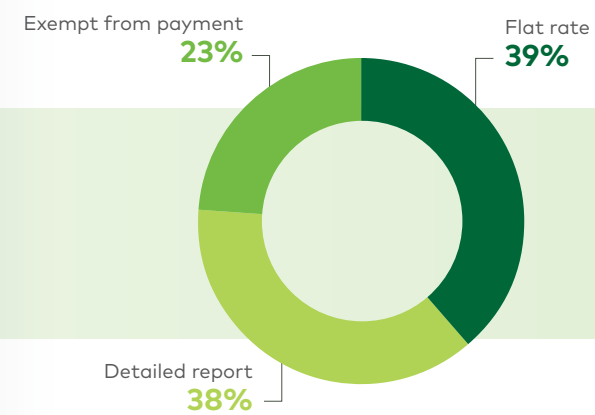
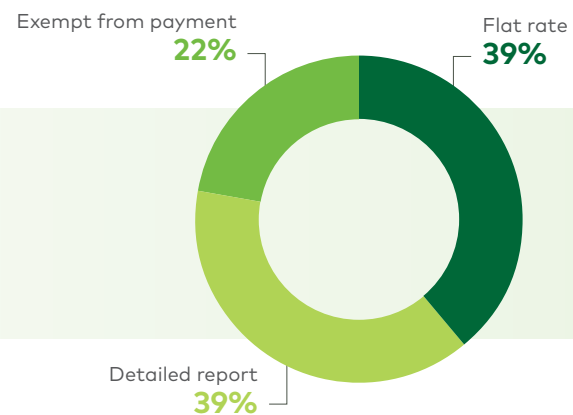
We are planning to launch the new portal in time for the 2022 Schedule of Contributions reporting period.

2021

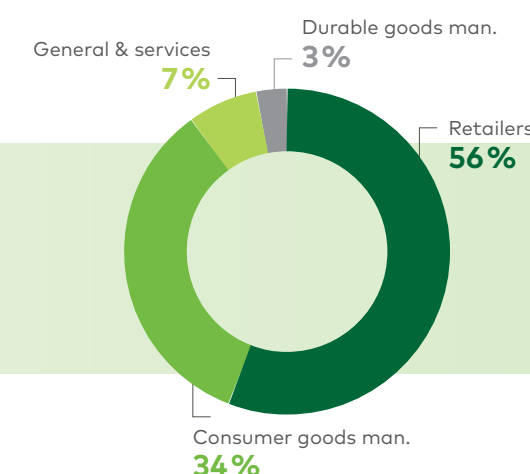
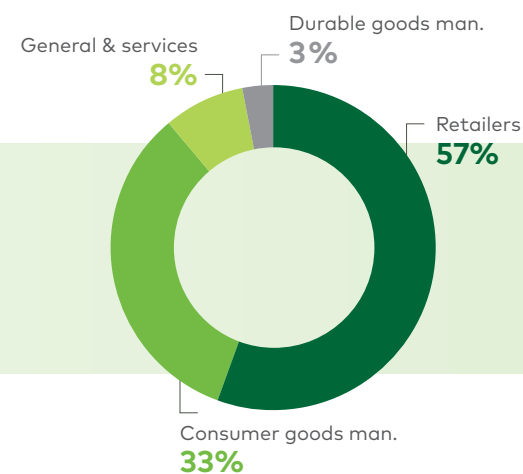
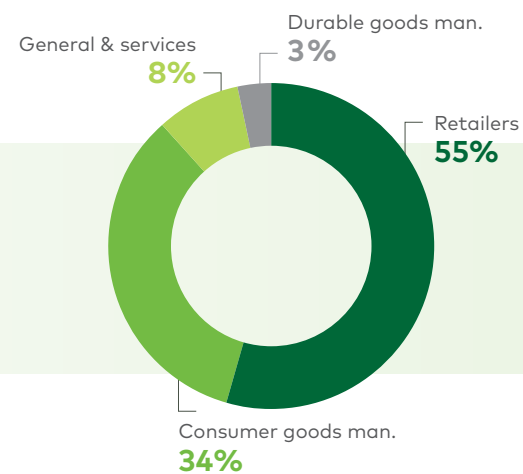
2020

2019

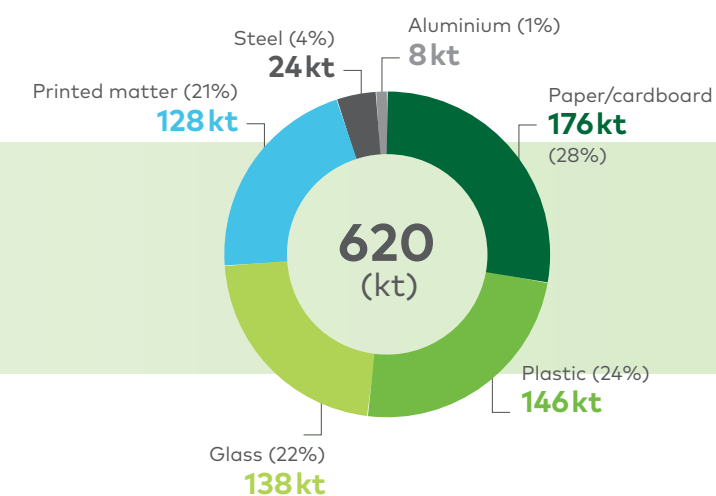
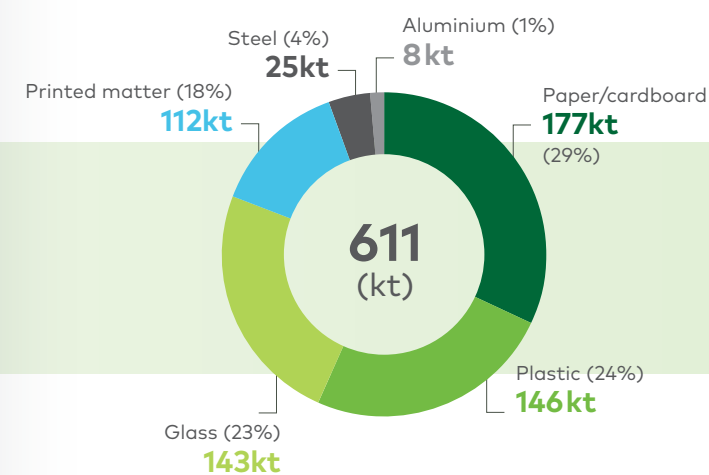
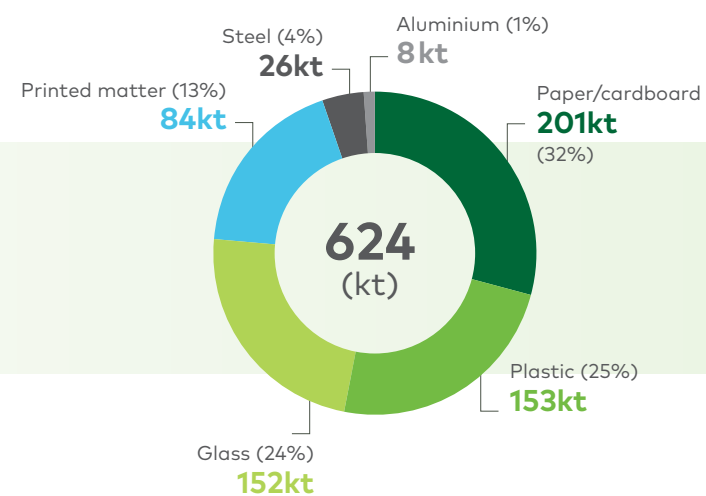
Proportion of businesses by reporting status
Percentage (%)



Contribution distribution by industry
Percentage (%)



Distribution of materials reported by contributing companies
In thousands of tons (kt)



Orchestrate better

Develop a new legal and organizational framework that places companies at the heart of the system.

Design better

Make packaging ecodesign the norm for companies in Quebec.

Recover better

Support Quebecers and work with municipalities to become recovery champions.

Recycle better

Ensure better balance between marketed PPP and recycling possibilities.



Develop a new legal and organizational framework that places companies at the heart of the system.

Orchestrate better

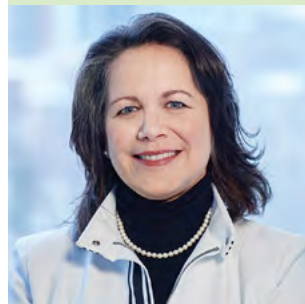
In 2021, Éco Entreprises Québec set up what it needed to better orchestrate the necessary changes for the implementation of curbside recycling Extended Producer Responsibility (EPR). Adopting a new organizational structure to handle the challenges of modernizing the curbside recycling system was deemed appropriate: the Transition Bureau for the modernization of curbside recycling (TBM) was created.



11 meetings
of the Extended and Association Committees, bringing together some 20 representatives



10 winning conditions
identified for a successful modernization of the curbside recycling system



Marie Julie Bégin

Vice-President, Transition Bureau for the Modernization of curbside recycling

3 questions to Marie Julie Bégin

Why did ÉEQ create a Transition Bureau? How does the TBM enable ÉEQ to orchestrate the modernization of the curbside recycling system successfully?

MJB: With the announcement of the modernization and adoption of a new strategic plan, a significant number of projects have been defined and will have to be implemented over the next few years. The TBM handles the need for these projects to be coordinated between the various internal departments, with a common goal: the modernization of the curbside recycling system. A major project within ÉEQ, the modernization requires a dedicated full-time team. Its mandate is therefore directly tied to the role that ÉEQ is called on to play as future producer responsibility organization (PRO).

Why was a matrix management system chosen?

MJB: The modernization project calls on all departments of ÉEQ. Matrix management makes it possible for us to rely on the best expertise and ensure that an efficient, ÉEQ-specific process, is carried out. Each project is well structured right from the initial steps and aligns with the vision and goals of modernization, while maintaining first-line activities.

What are the 2021 Highlights for the Transition Bureau?

MJB: Our main achievement (and biggest challenge!) for 2021 was managing internal change in the context of remote work. This required the development of new ways of doing things, new communication and monitoring tools to ensure that all projects reach the intended goal and align with the vision and strategic orientations.

We can also mention the development of 21 positions with regards to the EPR regulations announced in January 2022. Those are great successes, which were made possible thanks to true teamwork.

We should not forget the steering of Working Group 3 – Aligning marketing and sorting/outlets, one of the four groups created by the Government of Quebec to establish the state of the various components of curbside recycling.

Among the deliverables, we have the development of the list of materials accepted in curbside recycling during the transition period as well as the study on containers, packaging, printed matter and newspapers going into the system, on sorting and recycling capacities, as well as market outlets for recyclable materials in Quebec and neighboring markets.

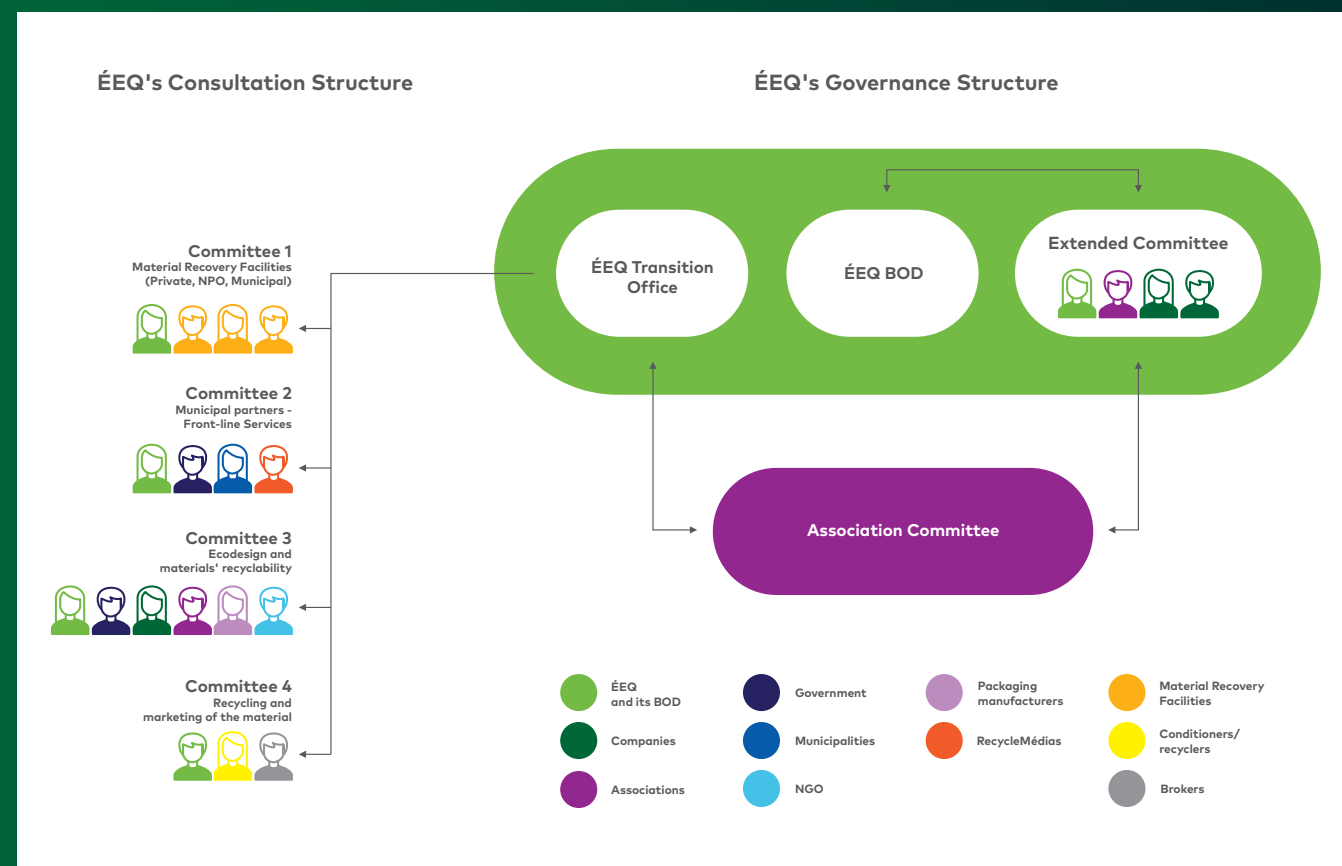
The issues limiting the recovery of each of the major class of materials, namely plastics, fibres, glass and metal, have been identified in four separate portraits. ÉEQ produced a summary of those four portraits in a document entitled *Rapport d'adéquation – Contenants, emballages, imprimés et journaux mis en marché, triés et recyclés*. The results of these studies will make it possible to guide efforts to implement curbside recycling EPR from a performance and efficiency perspective.

[See the report \(in French only\) >>](#)

Concertation structure

In June, 2021, ÉEQ's board of directors adopted a new governance structure in order to provide ÉEQ with the means to better orchestrate the various stakeholders around the curbside recycling modernization project, during the transition period ahead of the complete implementation of EPR in 2025.

Four concertation committees were created to foster the establishment of winning conditions for curbside recycling EPR. The goals of those committees are to consult and to prompt the targeted groups to join.



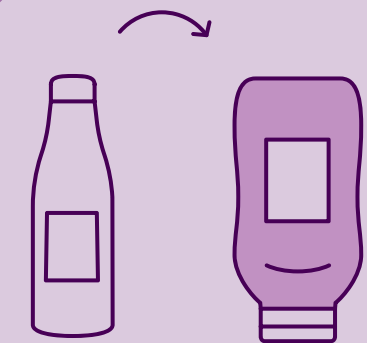
*Make packaging ecodesign
the norm for companies
in Quebec.*

Design better

The Design better tool is part of the 2019-2021 Ecodesign and Circular Economy Plan, adopted by the board of directors in 2019, which identified the orientations and initiatives to be implemented to support companies with their efforts.



*11 training courses
and 10 conferences
gathering over
1000 participants*

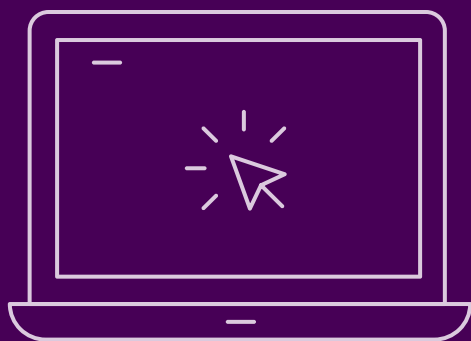


**75 requests
for guidance,**
*a 235% increase
over 2020*

By participating in an ecodesign approach, many companies increase the chances that the containers and packaging they place on the market will indeed be recycled at the end of their lifecycle, and that they will be reclaimed in a circular economy perspective. These efforts make it possible for companies to be proactive and go beyond their obligations. With the modernization of curbside recycling, companies that have not already taken the plunge will have to follow suit.

More and more companies are taking action

Since 2016, ÉEQ has provided a customized support service to companies regarding ecodesign, recyclability and circular economy. We're pleased to say the service keeps getting more and more popular!



Over 15,700 visits
on the Ecodesign
portal in 2021

Biodegradable and compostable plastic packaging: A wise choice?

This is the question raised by ÉEQ, in collaboration with SOLINOV, a firm that has expertise in organic waste management, composting and biomethanization, in a report they published on the state of the situation in April 2021.

We see a lot of confusion around these containers and packaging – presented as a miracle solution – that are found in all municipal collections: garbage, organic waste and recyclable materials.

ÉEQ's nine recommendations include the following:

- Ensure that biodegradable and compostable plastics continue to be included in the scope of extended producer responsibility (EPR) and adopt eco-modulation measures to address their impact as part of end-of-life management.
- Provide a clear legal framework so that packaging being marketed is reusable, recyclable or made of recycled content.

[View the report >>](#)

The numbers say it all

Over 4,000 visits on the Ecodesign portal
Over 500 downloads of the report

Eco-modulation

Developed in 2020, the Schedule of Contributions eco-modulation roadmap was adopted by the board of directors in 2021.

Eco-modulation is the necessary evolution of the Schedule and the establishment of guiding principles for these changes.

Guiding principles:

1. Fostering packaging choices compatible with the system.
2. Contributing to improve the performance of the curbside recycling system.
3. Closing the loop for recyclable and recycled packaging.

The roadmap will be distributed to companies in 2022.

The year 2021 saw
the following events:

7

case studies published

Ecodesign incentive bonus

Launched in June with the 2021 Schedule, the ecodesign incentive bonus was developed to recognize ecodesign initiatives related to containers and packaging marketed in 2019 or 2020. The objectives are:

- Document ecodesign strategies, challenges and solution leads.
- Identify environmental gains, as well as positive social and economic impacts.
- Communicate company initiatives that are eligible to receive a bonus.

Companies who show that their ecodesign approach meets the established requirements were eligible to receive a credit of up to \$25,000 against their annual contribution.

This pilot project, which was launched in the midst of the pandemic, made it possible for ÉEQ to gather insights that will help when the bonus is prolonged for the 2022 Schedule of Contributions.

Tout déballer!

In 2019, ÉEQ's Ecodesign and Circular Economy Plan (ECEP) included the implementation of the third edition of Packplay, the production of a documentary on packaging ecodesign. The pandemic delayed the project, which is currently being completed.

"*Tout déballer !*" is a documentary film developed by Sylvain Allard, professor at UQÀM's, and directed by documentary film-maker Sophie Lambert. The documentary is developed as part of the work of the Packplay research group, headed by Mr. Allard. The prior editions, in the form of books and a design competition, focused on the themes of user experience and ecodesign.

Coming in 2022!

12

webinars

1200

downloads
of the 20 tools
available for
companies

[See the toolbox >>](#)

Support Quebecers and work with municipalities to become recovery champions.

Recover better

To bin or not to bin... That is a question many citizens are asking every day. Everybody wants to get sorting right and do their part for the environment. How can ÉEQ help make things clearer and recover better? The modernization of the curbside recycling system is the answer.



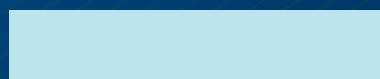
1 webseries
on modernization
in 6 episodes



ÉEQ mentioned
422 times in the media
in 2021

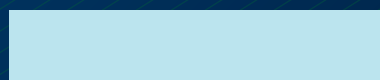
4

presentations and conferences
during large-scale events



14

municipality support projects
with 13 organizations to facilitate
the application of best practices
in curbside recycling



Bac-à-Bac

The 6-part webseries launched in April 2021 takes viewers on a tour of the curbside recycling system and highlights its ongoing transformation, with several participants from the value chain.

Results:

- **3** advertisements in printed publications
- **160,000** persons reached, thanks to media placement in *La Presse +*, i.e. 23% more than had been anticipated
- **Over 450,000** persons reached on social media
- **Over 2 million** impressions on Facebook

[Visit the microsite >>](#)

During the transition period to curbside recycling EPR, ÉEQ commits to setting up targeted information, awareness and education campaigns for the various stakeholders in the curbside recycling system and also for citizens.

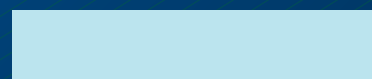
Recovery: Data that will have to wait

What goes into household recycling bins? What are the recovery rates of the various materials accepted, namely paper, cardboard, plastic, glass and metal? Are the figures improving from year to year?

ÉEQ does not currently have access to this data and does not have a real up-to-date overall view of bin content and recovery performance in Quebec. Each actor in the chain only has visibility on the actor after them by signing a contract, which creates an incomplete portrait of the situation.

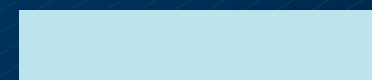
16

webinars



+30

recommendations for decisions
developed for the working
group on recycling and marketing
of materials



Modernization: The key to an improved system

By assuming the role of producer responsibility organization, ÉEQ will finally have the means to collect, verify and communicate this data. It will achieve this thanks to the various upcoming contractual agreements with the system's operators. Establishing a mechanism to trace materials and monitor the quality of sorted materials, together with the various accountability mechanisms for operators vis-à-vis ÉEQ, will allow ÉEQ to present the system's performance indicators to its member companies and to government authorities in a fair and transparent manner.

10 winning conditions for successful curbside recycling EPR

In 2021, ÉEQ presented 10 winning conditions to be implemented as part of the regulatory framework in order to secure these statistics in the near future. ÉEQ will be making representations on these conditions in the draft regulation on the modernization of curbside recycling, slated for 2022.

[See the winning conditions >>](#)

ÉEQ on social media

In 2021, ÉEQ carried out activities on its various platforms in order to keep contributing companies and its partners informed of its efforts and to pursue its objectives regarding information, awareness and education among consumers.

ÉEQ's strategy focused around four content groups.

ÉEQ in the media

Aside from its online activities, ÉEQ was highlighted several times in written media during 2021.

In all, ÉEQ was mentioned over 400 times in the press. Some of the topics that drew media attention were:

- Packaging ecodesign
- Report on biodegradable and compostable plastic packaging
- Partnership with the Canada Plastics Pact
- Partnership with the Circular Plastics Taskforce
- Reclamation of glass

In addition to its presence in the media, ÉEQ released eight bulletins and public statements during the year.

LinkedIn

- **2000+** new members for 2 years in a row, a 28% increase over 2020

Instagram

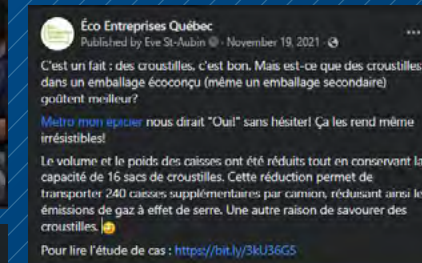
- **42%** growth over 2020

Facebook

- **+10%** over 2020

YouTube

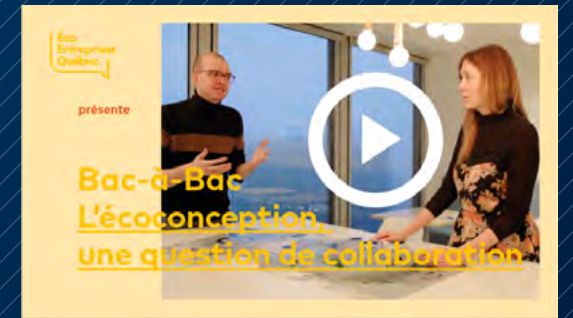
- **143** videos
- **790,000+** views in 2021, including Bac-à-Bac



Social medias



Ads



Bac-à-Bac

Ensure better balance between marketed PPP and recycling possibilities.

Recycle better

For ÉEQ, its partners and its collaborators, the circular economy has taken shape more clearly throughout 2021. As we look to the future together, we understand the need to recycle materials that are consumed here locally, and to give them a second life in Quebec.

After extensive research and consultations with its partners, ÉEQ has identified concrete solutions to better recycle containers, packaging and printed paper sent to MRFs in this circular economy perspective.

3

major partnerships

4

separate portraits for materials

**+
500 000**

dollars in financial aid to 5 materials recovery facilities

Innovative Glass Works Plan: equipment with cutting-edge technology

Launched in 2016, the *Innovative Glass Works Plan* is an initiative that aims to recycle 100% of the glass collected via curbside recycling.

Modernization of MRFs

In 2021, the installation of glass processing equipment was completed at the Lachine Material Recovery Facility (MRF). The facility was inaugurated in 2019, and ÉEQ had announced a donation of latest-generation equipment to ensure effective processing.

ÉEQ also provided \$515,000 in financial aid to five MRFs for their use of the sorting equipment provided. This financial support made it possible to recycle 18,350 tonnes of glass over the past year.

+
18000
tonnes of glass recycled

Collaboration with the Circular Plastics Taskforce: Heading towards implementation!

In 2021, ÉEQ continued its collaboration with the Circular Plastics Taskforce (CPT). Created in 2020, this group aims to build a circular economy for plastics and focuses on the search for innovative solutions for Quebec and Canada.

The three aspects of ÉEQ's involvement are:

- Contributing to the funding of the CPT
- Participating in the steering committee
- Playing an active role in the first phase of the project, a study aimed at identifying obstacles to the production of recycled plastic resins that meet market needs, particularly food grade.

ÉEQ actively participated in synthesizing the collected information for the study's report and recommendations to improve the sorting and recycling of plastics. The White Paper was launched in September 2021. Our collaboration will continue throughout 2022 as part of the project's second phase, which will be carried out on the field. On the agenda: The implementation of pilot projects in MRFs and at processors and recyclers aimed at improving the quality of outgoing materials and the recyclability rate of plastics.

[Find out more about the CPT >>](#)

[Read the White paper >>](#)

Joining the Canada Plastics Pact: For a significant reduction in plastic waste by 2025

Launched in January, 2021, the Canada Plastics Pact (CPP) promotes the development of a circular plastics economy in Canada. This initiative is led by major industry players, who are working together to achieve four ambitious goals, as outlined in its *Roadmap to 2025- A Shared Action Plan to Build a Circular Economy for Plastics Packaging*.

[View the Roadmap >>](#)

In the spring of 2021, ÉEQ joined the CPP as an Implementation Partner. The partnership was announced in August. We are proud to join a pact that is dedicated to working swiftly to find concrete solutions to integrate plastics into a circular economy, in Quebec and elsewhere in Canada.

[Find out more about the CPP >>](#)

Recycled content certification standards: ÉEQ on the SCC committee

In addition to its involvement with the CPT and CPP, ÉEQ was accepted into the Technical Committee of the Standards Council of Canada (SCC) in January 2022. ÉEQ had been working on it since January 2021, and the move was finalized at the end of 2021.

The mandate is to establish clear standards and processes to verify the percentage of recycled plastic resin in new containers and packaging. In addition to sitting on the committee, ÉEQ will act as a financial partner for the research and development of measurement and traceability mechanisms.



Equipment at the cutting-edge of technology

Disclosure on Governance

ÉEQ Management Team



Maryse Vermette

President and CEO



Marie Julie Bégin

Vice-President,
Transition Bureau
for the Modernization
of curbside recycling



Philippe Cantin

Vice-President,
Public Affairs and
Government Relations



Hugo Lapointe

Vice-President, Financial
Management and
Organizational
Performance



Mathieu Guillemette

Senior Director,
Modernization of Curbside
Recycling and Fee
Structure



Etienne Baillargeon

Director,
Human Resources
and Organizational
Development



Joëlle R. Chiasson

Director,
Legal Affairs



Geneviève Dionne

Director, Ecodesign
and Circular Economy



Normand Gadoury

Director,
Innovation and Market
Development



Sébastien Giroux

Director,
Fee Structure



Isabelle Laflèche

Director,
Company Services



Véronique Mailloux

Director, Financial
Management



Marie-Eve Morin

Director,
Communications

Board of Directors



Denis Brisebois 2-3-5-6

Chair of the Board
Vice-President, Operations,
Metro Banner
Metro Inc.

"Ever since it was created, Éco Entreprises Québec, an important player along with all participants in the value chain, has seen its share of challenges. The modernization of curbside recycling, as it is being presented to us, will be a very stimulating challenge for the board of directors, as well as for the permanent staff. This modernization was so eagerly anticipated! As an organization, we are ready to be designated to guide this important reform to its successful achievement."

Directors

1. Member of the Audit and Finance Committee 2. Member of the Governance and Ethics Committee
3. Member of the Human Resources Committee 4. Member of the Ecodesign and Circular Economy Committee
5. Member of the Extended Committee on the Modernization of Curbside Recycling,
6. Member of the Special Governance and Ethics Committee



Sylvain Mayrand¹⁻³

Vice-Chair of the Board
Executive Vice President
and General Manager,
Operations
A. Lassonde Inc.

"2021 marked the evolution of reform work on recycling systems in Quebec. I'm very satisfied with the involvement of the ÉEQ board of directors in the modernization of curbside recycling and am proud to have contributed to it."



Serge Proulx¹⁻⁴

Secretary-Treasurer
of the Board
Vice President,
Sales, Business Solutions
TELUS Quebec

"I am extremely proud to sit on the ÉEQ board of directors, to have had the opportunity to take an active part in the definition of the new curbside recycling system in Quebec, and the good fortune to be around devoted administrators who are actively working for the well-being of our planet."



Thierry Lopez²⁻⁶

Manager, Marketing and
Corporate Affairs, Quebec
Best Buy Canada

"2021 was a very busy year for ÉEQ, and its board members were called upon more than ever. I'm pleased to be taking part in transforming our curbside recycling system towards a modern model, one that is integrated and efficient, and to help build a more sustainable Quebec."



Stéphane Forget²⁻⁴⁻⁶

Senior Vice President,
Cooperative and
Institutional Affairs and
Sustainable Development
Sollio Groupe Coopératif

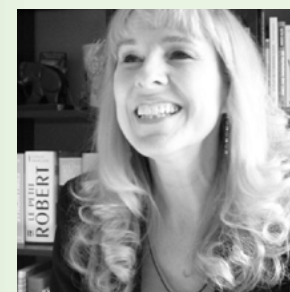
"Contributing to the governance of ÉEQ is a unique way for me to take part in the improvement of the curbside recycling system in Quebec and to recognize and support the work of the teams that guide companies in their eco-responsible development process."



Hugo D'Amours⁴⁻⁵

Vice President,
Communications,
Public Affairs and
Sustainability
Cascades Inc.

"In 2021, ÉEQ played a critical role in defining the rules pertaining to the curbside recycling reform. Thanks to its unique expertise, ÉEQ drew in key players in the improvement of recovery and recycling streams - this is something to be proud of! By adopting eco-modulation criteria for certain packaging types, ÉEQ held a leadership role in order to influence design criteria for packaging. In the long term, that bold move will have beneficial effects for producers, but also, for the planet."



Annik Labrosse⁴⁻⁵

Vice President,
Marketing, Innovation
and Strategy
Groupe St-Hubert Inc.

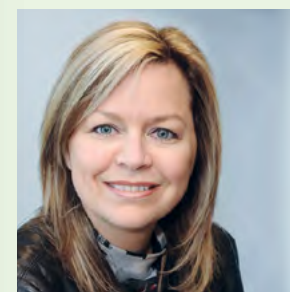
"A very challenging 2021 for ÉEQ! In addition to being at the heart of the many projects relating to the modernization of curbside recycling, the organization works to optimize practices based on the evolution of various societal issues and challenges faced by contributing companies. In my role on the board of directors, I am very happy to contribute to discussions, follow progress of the various projects and support ÉEQ's permanent staff, who carry out their mandate with great skill and attention. I am very enthusiastic about the advances and prospects for innovation in packaging ecodesign and about the potential of the circular economy. Our actions are sure to have positive impacts."



Benoit Faucher³

President
Boulangerie St-Méthode

"It's been a tremendous pleasure to be part of ÉEQ's structured organization over the last two years. I'm convinced that this team will become a business model in the field of recycling management."

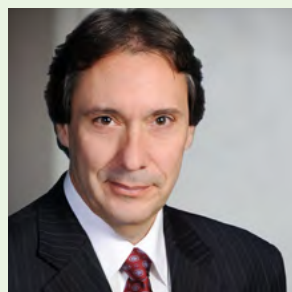


Édith Filion

Vice President and Chief
Financial Officer
Société des alcools
du Québec

"As administrator of ÉEQ, I can say that 2021 was marked by the modernization of curbside recycling, a major overhaul in which ÉEQ's management continues to show its expertise and leadership. The board of directors also adopted a strategic plan that will make it possible for ÉEQ to fulfill its mission of managing the transition as responsible organization and defining foundations for the future. I wish to thank all members of ÉEQ's management for their determination to keep leading and growing ÉEQ's mission."

Non-Member Directors



Pierre Renaud 2-4-6

Legal counsel
McCarthy Tétrault

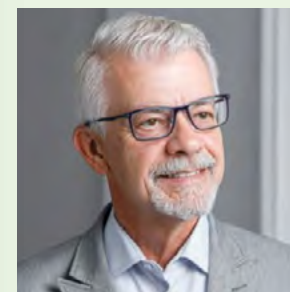
"In order to support our commitments to improving curbside recycling, the circular economy of residual materials and the ecodesign of products and packaging, we must modify our organizations, our behavior, our institutions and the nature of our economic development. For present and future generations, therefore, we must manage our natural resources and waste with respect, governance and ethics in order to ensure true sustainable development."



Daniel Denis 1-5

Consultant
economist

"Along with many other organizations, the pandemic has forced us to be more open to the development or transformation of ways of doing things, whether in terms of human resources management policies, technological support, monitoring of PPP generated, and market conditions."



Johnny Izzi 2-3-5-6

Curbside Recycling
Consultant

"As chair of ÉEQ's Extended committee on the modernization of curbside recycling, my role is to keep board members informed regarding the progress of work towards modernization, to identify informed and consensual strategic positions for our governance structure, and to contribute to the transition from the Compensation plan to curbside recycling EPR."



Bernard Grandmont 1

Consulting Partner
in Certification

"I joined the dynamic team of the Éco Entreprises Québec board of directors in April, 2021. Being very concerned about the environmental challenges we face, I am proud to contribute to the Quebec curbside recycling modernization project, which will make it possible for us to improve the circular economy for our residual materials. We must act for the good of future generations."

Disclosure on corporate governance

Composition of the board of directors

In accordance with the general by-laws of the organization, the board of directors is made up of ten (10) representatives of targeted companies and organizations, and four (4) representatives with a skills and experience profile related to the value chain of the Quebec curbside recycling system for containers, packaging and printed matter.

Half of the positions on the board of directors, i.e. five (5) members and two (2) non-members, are appointed by election every year. This alternating formula ensures greater stability within the board while allowing adequate file monitoring. Members of the Board are appointed for two-year terms and their mandate is renewable.

Directors elected during the annual general assembly of april 29, 2021

During the Annual General Assembly of April 29, 2021, the following Directors were elected by acclamation:

Member Directors

Denis Brisebois, Metro Inc.
Hugo D'Amours, Cascades Inc.
Annik Labrosse, Groupe St-Hubert Inc.
Serge Proulx, Telus Québec
Stéphane Forget, Sollio Groupe Coopératif

Non-member Directors

Bernard Grandmont
Johnny Izzi

As of December 31 2021, the board of directors included thirteen (13) directors and one position left vacant following the departure of Ms. Martine Desmarais in 2020.

During fiscal year 2021, the board of directors met eight (8) times and board committees met nineteen (19) times.

Remuneration

Although permitted under general by-laws, the Board of Directors has chosen not to remunerate member directors who represent contributing companies. However, non-member directors receive remuneration in the form of an attendance fee for attending board assemblies. In addition, in 2016, the board of directors adopted a resolution allowing the payment of this same compensation to non-member directors for their participation in the organization's strategic planning days.

Evaluation of board of director members

In June, 2021, the board of directors proceeded to adopt a new policy regarding the evaluation of the board to be applied every year with the assistance of an outside firm specialising in governance. The policy includes five (5) evaluation types: evaluation of directors, evaluation of the chair of the board, evaluation of board committee chairs, evaluation of closed-session meetings and self-evaluation of the board's operation. An evaluation report prepared by the outside firm is submitted yearly to the board of directors.

Orientation and training for board directors

The onboarding plan for new directors was updated in 2021. Three training courses were provided: an onboarding course for new directors, a training course on the Schedule of Contributions and another training course on the modernization of curbside recycling. The latter two courses were offered to all directors.

New strategic plan for 2021-2024

The board of directors has proceeded to adopt a new strategic plan. The organization has also defined a new vision and six (6) strategic directions regarding the modernization of the curbside recycling system. The strategic plan was presented to members during the Annual General Assembly held in April, 2021.

ÉEQ certification

The ÉEQ certification agreement was modified in July, 2021, in order to include recognition of the role the organization plays regarding work on the modernization of curbside recycling during the transition period, ahead of its nomination as future Producer Responsibility Organization as part of the curbside recycling EPR implementation project.

Amendment of general by-laws

The board of directors proceeded to adopt a by-law amending the general by-laws of ÉEQ in order to include the presence of an observer from RECYC-QUÉBEC regarding its certification and to allow virtual participation in the board's and its committees assemblies, as well as annual general meetings and special meetings.

Core values and *raison d'être*

In the spring of 2021, the board participated in an ethical governance workshop that set the stage for future work related to ÉEQ's governance reform. On recommendation of the special governance and ethics committee for the reform of ÉEQ's governance, the board of directors accepted the recommendations of a report prepared by René Villemure Ethicist, a firm specialising in ethics and governance, and in December, 2021, proceeded to adopt the organization's new *raison d'être*,

its core values and decision-making scope as part of the transition to the modernization of curbside recycling. The implementation of a communication plan relating to the announcement of the new *raison d'être* and values is planned for 2022.

Board attendance table

Board Meetings	
Brisebois, Denis	8/8
Denis, Daniel	7/8
Filion, Édith	8/8
Grandmont, Bernard ¹	6/6
Labrosse, Annik	8/8
Mayrand, Sylvain	8/8
Proulx, Serge	7/8
St-Jean, Michel ²	1/1
D'Amours, Hugo	8/8
Faucher, Benoit	6/8
Forget, Stéphane ¹	6/6
Izzi, Johnny	8/8
Lopez, Thierry	7/8
Pellerin, Ginette ³	2/2
Renaud, Pierre	8/8

¹ Joined the board of directors in April.

² Stepped down from the board of directors in January.

³ Stepped down from the board of directors in April.

Extended committee on the modernization of curbside recycling

In addition to the members of the board of directors, the extended committee on the modernization of curbside recycling includes outside participants representing contributing member companies and representatives of business associations who are members of ÉEQ's association committees.

In 2021, the committee's mandate was to develop the positions of obligated companies on modernization and EPR, in partnership with municipalities, to guide the efforts of the working groups set up by the government for the diagnostics period and to report to the board of directors of ÉEQ to business associations through meetings of the association committees and the obligated companies.

The committee held three (3) meetings during the year. It recommended twenty-one (21) positions to the board of directors of ÉEQ, including one on the role of the producer responsibility organization for curbside recycling EPR.

Composition of the committee and meeting

Board Members

Johnny Izzì, Committee Chair	3/3
Denis Brisebois	3/3
Hugo D'Amours	3/3
Daniel Denis	2/3
Annik Labrosse	2/3

Designated representatives of contributing companies and members

Joëlle Assaraf, Costco	3/3
Magali Depras, TC Transcontinental – GAPC	2/3
Anne-Hélène Lavoie, Sobeys	2/3
Paul-André Veilleux, Laiterie de Coaticook	2/3
Pascal Lachance, Danone – GAPC	2/3
Olivier B.-Charbonneau, Lactalis Canada	3/3
Jordane Ferron, Lowe's Canada	2/3
Christian M. Pilon, SAQ	2/3
Dominic D'Amours, Lavo	0/3

Association representatives and members

Philippe Cantin, CCCD	3/3
Dimitri Fraeys, CTAQ	3/3
Michel Gadbois, CCID	3/3
Charles Langlois, CILQ	3/3
Françoise Pâquet, CQCD	2/3
Francis Bérubé, FCEI	1/3

Governance and ethics committee

Under the general by-laws in effect, the Governance and Ethics Committee has the mandate to generate the list of candidates for nomination to the positions of directors.

The committee met six (6) times during the year, including a joint meeting with the Human Resources Committee regarding the evaluation of strategic goal achievement for the strategic plan in effect. It held meetings, among other reasons, to draw up a list of candidates for the 2021 election. The committee also recommended that the board of directors adopt the new evaluation policy for the board of directors, as well as the amendment of ÉEQ's general by-laws amending the mode of attendance at board meetings and its committees, in addition to allowing the participation of a board observer member in those meetings.

The committee also followed the development process of the new 2021-2022 Strategic Plan adopted by the board of directors in March 2021. Finally, the committee set up a special committee on the reform of ÉEQ's governance against the background of the modernization of curbside recycling.

Composition of the committee and meeting attendance

Pierre Renaud, Committee Chair	6/6
Denis Brisebois, Board Chair	5/6
Johnny Izzì	5/6
Thierry Lopez	5/6
Stéphane Forget ¹	0/2
Michel St-Jean ²	1/1

¹ Joined the committee in April.

² Stepped down from the committee in January.

Special governance and ethics committee

With a view to improving ÉEQ's governance in order to act in the interest and on behalf of companies as future producer responsibility organization for curbside recycling, the board of directors has mandated the Governance and Ethics Committee to appoint representatives of contributing member companies of ÉEQ to carry out the governance reform efforts. The committee welcomed two members, namely Ms. Céline Blanchet, Vice-President, Corporate Affairs and Strategic Development at DeSerres and Chair of the Board of Directors of the Conseil québécois du commerce de détail, and Mr. Maxime A. Cossette, Corporate Vice-President, Fibers, Biomaterials and Sustainability at Kruger.

The committee held three (3) meetings during the year. It coordinated work on the development of ÉEQ's new *raison d'être*, core values and decision-making scope, all led by the firm René Villemure Ethicist. A report prepared by the firm was submitted to ÉEQ's board of directors in December 2021.

Composition of the committee and meeting attendance

Pierre Renaud, Committee Chair	3/3
Denis Brisebois, Board Chair	3/3
Johnny Izzì	3/3
Thierry Lopez	3/3
Stéphane Forget ¹	3/3
Maxime Cossette (outside member)	3/3
Céline Blanchet (outside member)	2/3

¹ Joined the committee in April.

Human resources committee

The Human Resources Committee held two (2) meetings during the year. Its members analyzed the President and Chief Executive Officer's report and carried out the review of her work. For recommendation purposes, it also studied the 2022 payroll budget forecasts and the total compensation policy, and received the salary survey and employee performance evaluation report.

Composition of the committee and meeting attendance

Denis Brisebois, Board and Committee Chair	2/2
Benoit Faucher	2/2
Johnny Izzi	1/2
Sylvain Mayrand	1/2
Ginette Pellerin ¹	1/1

¹ Stepped down from the committee in April.

Audit and finance committee

During its four (4) working sessions, the committee reviewed financial statements ending December 31, 2020, and the audit mandate for fiscal year 2021.

It tracked the development of the new integrated management software package for the compensation plan, which will be implemented in the winter of 2022, as well as quarterly financial statements. It updated the committee's work plan for 2021 and the committee's mandate for recommendation to the board. It also updated ÉEQ's policies regarding financial engagement, investment and fund management for recommendation to the board of directors and tracked compensation plan performance indicators. It reviewed the enterprise risk management policy and tracked the evolution of organizational and strategic risks. Finally, it analyzed 2022 budget forecasts for recommendation to the board.

Composition of the committee and meeting attendance

Daniel Denis, Committee Chair	4/4
Bernard Grandmont ¹	3/3
Sylvain Mayrand	4/4
Serge Proulx	4/4

¹ Joined the committee in April.

Ecodesign and circular economy committee

The committee held four (4) meetings during the year. It monitored the implementation of the Ecodesign and Circular Economy Plan (ECEP), including the distribution of the report on biodegradable and compostable packaging in Quebec, and the implementation of the ecodesign incentive bonus pilot project for the 2021 Schedule of Contributions. It updated the committee's mandate by introducing an advisory role in the implementation of ÉEQ's Plastics Action Plan.

It also assessed the feasibility of modifying the timeline of the eco-modulation roadmap, following a request from the Board of Directors of RECYC-QUÉBEC. Finally, the committee agreed on a new format for committee meeting agendas and recommended that the board formalise ÉEQ's role with regard to the recyclability of containers and packaging in connection with orientation number 4 of ÉEQ's strategic plan. The participation of Ms. Sonia Gagné, President and CEO of RECYC-QUÉBEC, in committee meetings as an external member, allows for areas of collaboration to be discussed between the two organizations. Furthermore, Ms. Gagné presented the *Circularity Gap Report* to the members of ÉEQ's board of directors.

Composition of the committee and meeting attendance

Annik Labrosse, Committee Chair	3/4
Hugo D'Amours	4/4
Stéphane Forget ¹	3/3
Sonia Gagné (outside member)	4/4
Serge Proulx	3/4
Pierre Renaud	4/4

¹ Joined the committee in April.

Conclusion

That concludes our review of 2021. More than ever, ÉEQ is ready for the next steps of the modernization of curbside recycling. With the draft regulation expected to go into force in the summer of 2022, ÉEQ is preparing to submit its application to be named PRO and take on its new role as a leader, and also as a facilitator for producers, municipalities, processors and recyclers, as well as materials recovery facilities and citizens.

It is high time for Quebec to have a regulatory framework that meets the requirements it needs to fulfill its ambitions, and to rebuild the population's trust in a modern and efficient system. ÉEQ is ready to take on the challenges of this ambitious project, and we are convinced that the regulation will include the conditions to ensure a successful modernization of curbside recycling.

Éco Entreprises Québec wishes to thank its board of directors for their trust and support as we carry out our projects. We also wish to thank our main partners and collaborators, who share our vision of this future system, as well as our team, without whom none of this would have been possible.

List of members

111357 Canada Inc.	9226-4985 Québec Inc.	Aliments Sibon Foods Inc.	Aquafuchsia Foods Inc.
11434888 Canada Inc.	9244-4975 Qc Inc.	Aliments St-Germain Inc.	Aquaterra Corporation
129157 Canada Inc.	9252-9064 Quebec Inc.	Aliments Tousain Inc.	Arbonne International Distribution, Inc.
145047 Canada Ltée	9307-2809 Québec Inc.	Aliments Trans Gras Inc. (les)	ARC'TERYX Equipment A Division of Amer Sports Canada Inc.
149667 Canada Inc., pour le compte de Centre Hi-Fi	9354-2710 Québec Inc.	Aliments Ultima Inc.	Arctic Glacier Inc.
1801794 Ontario Inc.	A & W food services of Canada Inc.	Allergan Inc.	Aritzia
2330-2029 Québec Inc.	A Belisle et fils SENC	Alliance des Moniteurs de Ski du Canada	Arla Foods Inc.
2421-0072 QUÉBEC Inc.	A. Lassoode Inc.	Alliance Mercantile Inc.	Armoires de Cuisines Action, une division de 2757-5158 Québec Inc.
2428391 Ontario Inc.	A. Setlakwe Itée	Allstate Insurance Company of Canada	Arrow Games Inc.
2639-1862 Québec Inc.	AA Pharma Inc.	Alphonse Lepage Inc.	Artika For Living Inc.
2944715 Canada Inc.	Abattoir Ducharme Inc.	Altex Inc.	Aryzta Limited
2970-7528 Québec Inc.	ABB Electrification Canada ULC	Alu-Rex Inc.	ASM Canada Inc.
3096-7087 Québec Inc.	Accent-Fairchild Factory Group	AM Fresh North America	Aspire Brands
3099-7738 Québec Inc.	Acema Importations Inc.	Amaro Inc.	Association touristique de Manicouagan
3289419 Canada Inc.	Acer America Corporation	Amazon Canada Fulfillment Services, Inc.	Association touristique des Laurentides
3309916 Canada Inc.	Adfast Montréal Inc.	Am-Cam Électroménagers Inc.	Association touristique régionale de Duplessis
3777472 Canada Inc.	Adidas Canada limited	Amer Sports Canada Sales Company	Association touristique régionale de la Gaspésie
3834310 Canada Inc.	Aeroplan	Ameublements Tanguay, Centre de distribution	Association Touristique Régionale Saguenay-Lac-Saint-Jean
3M Canada	AFA Forest Products Inc.	Amex Bank of Canada	AstraZeneca Canada Inc.
6254250 canada Inc.	AGF Management	AMG Medical Inc.	Atkins et Frères Inc.
6851932 Canada Inc.	Agropur coopérative	AMSAL Inc.	Atrium Innovations Inc.
8077657 Canada Inc.	Air Canada	Amscan Distributors (Canada) Ltd.	Aurora Importing & Distributing Limited
9002-2120 Québec Inc.	Air Canada Vacations	Amway Canada Corporation	Automobility distribution Inc.
9015-4931 Québec Inc.	Albert Perron Inc.	Amylitho Inc.	Autruche
9023-1952 Québec Inc.	Alcon Canada Inc.	ANB Canada Inc.	Aventure Chasse et Pêche
9045-7631 Québec Inc.	Aliments Altra Distributeurs Inc.	Anchor Hocking Canada Inc.	Avery Products Canada (div. of CCL Industries Inc.)
9055-7588 Québec Inc.	Aliments Fondue paysanne Inc. (les)	ANIDIS	Bag to Earth Inc. / Sac au sol Inc.
9090-7627 Quebec Inc.	Aliments Krinos Foods Itée	Antirouille Métropolitain	
9098-8585 Québec Inc.	Aliments Krispy Kernels Inc.	Aventures de la Côte-du-Sud Inc.	
9192-7442 Québec Inc.	Aliments Martel Inc.	Apotex Inc.	
9210-7580 Québec Inc.	Aliments Merci (les)	Appalaches Nature Inc.	
9212-4007 Québec Inc.	Aliments Pasta-Mer		
9216-3146 Quebec Inc.	Aliments Putters Inc.		
9217-5231 Québec Inc.			
9220-8685 Québec Inc.			

List of companies confirmed as members* of Éco Entreprises Québec as of March 10, 2022.

* Companies and organizations who have paid their installments as required under the 2021 Schedule of Contributions are considered to be members.

Bagel Maguire Inc.	BMW Group Canada	BSH Home Appliances Ltd.	Carquest Canada Ltd.
Baléco Inc.	Boehringer Ingelheim (Canada) Ltd.	Bulk Barn Foods Limited	Casa Cubana/Spike Marks Inc.
Bank of Montreal	Boiron Canada Inc.	Burger King Canada Services ULC	Cascades Groupe Tissu, une division de Cascades Canada Inc.
Banque Nationale du Canada	Bois Franc Mont Royal	Burnbrae Farms Limited	Casio Canada Ltd.
Banque Tangerine	Bombardier Produits Récréatifs	C & J Clark Canada Ltd.	Cathelle Inc.
Bardobec Inc.	Bonlook	C. B. Powell Ltd.	Cavendish Farms
Bariatric Nutrition	Boshart Industries Inc.	C.H.O. Amerique Inc.	CDMV Inc.
Basse Freres Alimentation Orientale (2013) Inc.	Boston Pizza International Inc.	CAA-Québec	Cégep Beauce-Appalaches
Bastos of Canada Ltd.	Botanix Inc.	Cabane à Sucre Constantin (1992) Inc.	Cégep de Chicoutimi
Bath & Body Works (Canada) Corp	Boucherie Sainte-Brigide Inc.	Cabanons Fontaine Inc.	Cégep de Drummondville Services administratifs
Bayer Inc.	Boulangerie du Royaume Inc.	Café Agga VIP Inc.	Cégep de Jonquières
BCI Foods Inc.	Boulangerie Georges Inc.	Café Barista Inc.	Cégep de La Pocatière
BD APD Inc.	Boulangerie GRANT'S Bakery Inc.	Café Morgane Inc.	Cégep de l'Abitibi-Témiscamingue
BDI, a division of Bell Mobility Inc.	Boulangerie Lanthier Itée	Café Vittoria Distribution Inc.	Cégep de l'Outaouais
Beauté Star Inc.	Boulangerie Régionale des Îles Inc.	Café Vittoria Inc.	Cégep de Rivière-du-Loup
BeaverTails Canada Inc.	Boulangerie Repentigny Inc.	Caleres Canada Inc.	Cégep de Saint-Hyacinthe
Becton Dickinson Canada Inc.	Boulangerie St-Méthode Inc.	Campbell Company of Canada	Cégep de Saint-Jérôme
Beiersdorf Canada Inc.	Boulangerie Vachon Inc.	Camping Québec	Cégep de Thetford
Bell Canada	Boulangerie-Pâtisserie Dumas Inc.	Cams 2016 Inc.	Cegep de Trois-Rivières
Bell Canada - Administration	Boulangeries Canada Bread, Limitée	Canac-Marquis Grenier Itée	Cegep de Valleyfield
Bell Canada - Marketing et communications	Boulart Inc.	Canadelle Limited Partnership	Cégep du Vieux Montréal
Benjamin Moore & Co., Limited	Boutique Colori Inc.	Canadian Home Publishers	Cegep Garneau
Bento Nouveau Ltd.	Boutique La Vie en Rose Inc.	Canadian Tire Corporation Limited	Cégep Heritage College
Best Buy Canada Ltd.	Brampton Brick Limited	Canadian UNICEF Committee (UNICEF Québec)	Cégep Saint-Jean-sur-Richelieu
Bibliothèque et Archives nationales du Québec	Brands Unlimited Inc.	Canards du Lac Brome Itée	Centre d'animaux nature
Bic Inc.	Brassard Buro Inc.	Canarm Ltd.	Centre de distribution électrique Itée.
Bioforce Canada Inc.	Brasserie Farnham Ale&Lager Inc.	Canaropa (1954) Inc.	Centre de services scolaire de Charlevoix
Bissell Canada Corporation	Brasseurs du nord Inc. (les)	Candorvision (a division of Candorpharm Inc.)	Centre de services scolaire de la Beauce-Etchemin
Bleu Lavande Inc.	Brevages Radnor Itée	Canon Canada Inc.	Centre de services scolaire de la Côte-Du-Sud
Blinds To Go Inc. / Le Marché du Store	Brother international corporation (Canada) Ltd.	Capespan North America Inc.	
Blistex Corporation	Brown Shoes Inc.	Cardinal Meat Specialists Limited	
Blewater Seafoods Inc.		Carlton Cards Ltd.	

Centre de services scolaire des Découvreurs	Chidaca International Inc.	Commission scolaire de la Région-de-Sherbrooke	Concordia University
Centre de services scolaire des Grandes-Seigneuries	Chocolat Perfection Inc.	Commission scolaire De La Seigneurie-des-Mille-Îles	Condor Chimiques Inc.
Centre de services scolaire des Hautes-Rivières	Church & Dwight Canada corp. CIBC	Commission scolaire de la Vallée-des-Tisserands	Confédération des syndicats nationaux
Centre de services scolaire des Laurentides	Cidrerie Michel Jodoin	Commission scolaire de l'Énergie	Confiserie Mondoux Inc.
Centre de services scolaire des Portages de l'Outaouais	Cine Maison Royale	Commission scolaire de l'Or-et-des-Bois	Confiseries Régal Inc.
Centre de services scolaire du Fleuve-et-des-Lacs	Citadelle Coopérative de producteurs de sirop d'érable	Commission scolaire de St-Hyacinthe	Convatec Canada Ltd.
Centre de services scolaire du Lac-Abitibi	CJMB Cosmétiques Inc.	Commission scolaire des Appalaches	Cookie Bluff
Centre de services scolaire du Val-des-Cerfs	CKF Inc.	Commission scolaire des Hauts-Bois de l'Outaouais	Coop Avantis
Centre de services scolaire Marie-Victorin	Clarins Canada	Commission scolaire des Monts-et-Marées	Coopérative Agricole Régionale Parisville
Centre Maraîcher Eugène Guinois Jr Inc.	Clef des Champs Inc.	Commission scolaire des Navigateurs	Coopérative d'Alentour
Centre services scolaire de la Rivière-du-Nord	Clément le Gourmand Inc.	Commission scolaire des Phares	Coopérative de cablodistribution de l'arrière-pays
Centres Dentaires Lapointe	Clover Leaf Seafoods Corp.	Commission scolaire des Premières-Seigneuries	Coq-O-Bec Inc.
Centura Brands Inc.	Club Tissus	Commission scolaire de développement culturel de Trois-Rivières	Corelle Brands (Canada) Inc. (formerly World Kitchen Canada (EHI) Inc.)
Ceratec Inc.	Codet Inc.	Commission scolaire de Trois-Lacs	Corporation AbbVie
Cerodem Ltée	Cogeco Connexion Inc.	Commission scolaire du Chemin-du-Roy	Corporation d'aliments Riviana Canada
Certainteed Gypsum Canada Inc.	Colabor S.E.C.	Commission scolaire du Lac-St-Jean	Corporation Financière Mackenzie
Chalut/Beauty Systems Group (Canada), Inc.	Colgate Palmolive Canada Inc.	Commission scolaire Marguerite-Bourgeoys	Corporation Genacol Canada Inc.
Chambre des notaires du Québec	Collège Bois-De-Boulogne	Communications Camping Caravaning	Costco Wholesale Canada Ltd.
Champlain Regional College	Collège de Rosemont	Communications Groupe Procity Montréal Inc.	Couche-Tard Inc.
Chandelles Tradition MB Inc.	Collège d'enseignement général professionnel de St-Félicien	Compagnie d'embouteillage Coca-Cola Canada Limitée	Courchesne Larose Ltée.
Chapman's Ice Cream	Collège d'enseignement général et professionnel de Victoriaville	Compagnie Safdie Inc. (La)	Couvre-Planchers Flordeco Inc.
Charbon de Bois Feuille d'Érable Inc.	Collège Letendre	Compass Minerals Canada Corp.	Crestar Ltd.
Château Manis Électronique Inc.	Collège Lionel-Groulx	Computershare Trust Company of Canada	Croix Bleue du Québec
Chaussures Bo-Pied Inc.	Collège Notre-Dame-de-Lourdes	ConAgra Foods Canada Inc.	Cryopak Industries (2007) ULC
Chaussures L'Intervalle Inc.	Collège Sainte-Anne de Lachine	Conair Consumer Products ULC	CTG Brands Inc.
Chaussures M&M Inc.	Collège St-Jean-Vianney	Concession A25	Cuisine Centrale Prêt-à-Manger Inc.
Chaussures Regence Inc.	Colonial Elegance Inc.		Cycles Lambert Inc.
Chenail Fruits et Légumes Inc.	Columbia Sportswear Canada		Dairy Queen Canada Inc.
Chez Louis Poulet et Pizza Inc.	Commerce Apex Trades		Daki Ltée
	Commerce Soline Ltée		Dals Lighting Inc.
	Commission de la construction du Québec		Danawares Corp.
	Commission scolaire Au Coeur-des-Vallées		Danby Products Ltd.
	Commission scolaire de la capitale		DanESCO Inc.

Danone Inc.	Dura housewares Inc.	Fantis Foods Canada LTD	Francois et Lise Méthot Inc.
Dare Foods Limited	Duracell Canada	FCA Canada Inc.	Freud Canada, Inc.
Dart Canada	Dural, a division of Multibond Inc.	Fédération des caisses Desjardins	Freudenberg Household Products Inc.
DAVIDsTEA Inc.	Dynamic Paint Products Inc.	Fédération des médecins omnipraticiens du Québec	Frito-Lay Canada, une division de Pepsi-Cola Canada Ltée
De Portes en Portes Inc.	Dyson Canada Limited	Fédération des travailleurs et travailleuses du Québec (FTQ)	Fromagerie Ancêtre Inc.
Décor de maison Commonwealth	Eastern Shores School Board	Fédération québécoise de camping et de caravaning Inc.	Fromagerie Bel Canada
Dell Canada Inc.	Eaton Yale Company	Fellowes Canada Ltd.	Fromagerie Blackburn
Denis Le Guerrier Fils et Fille (FPMQ07)	Echelon Assurance	Fempro Consumer Products ULC	Fromagerie gilbert
Dermtek pharmaceutique Itée	École de musique Vincent-d'Indy	Fenêtres Élite Inc. (les)	Fromages La Chaudière Inc.
Deschenes et fils Itée.	École de technologie supérieure	Ferme des Voltigeurs Inc.	Fruit d'Or Inc.
Design Creative International C.D.I. Inc.	École nationale de police du Québec	Ferme François Gosselin	Fruit of the Loom Canada Inc.
Dimensions Portes et Fenêtres Inc.	Edgewell Personal Care Canada ULC	Ferme H.Daigneault et Fils Inc.	Fruits De Mer Lagoon Inc.
Disticor Direct	Éditions Gladius International Inc.	Ferme Jean-Pierre Plante Inc.	Fruits et légumes Gaétan Bono Inc.
Distinctive appliances Inc.	Eglo Canada Inc.	Ferme Onésime Pouliot Inc.	Fujifilm Canada Inc.
Distribution Incognito 2002 Inc.	Electrolux Canada Corp.	Ferme Valupierre Inc.	Fumoir Grizzly Inc.
Distributions Agri-Sol Inc.	Eli Lilly Canada Inc.	Fermes Farnham Ltée	FVF Inc.
Distributions Fillion Marquis International Ltée	Elle R Cosmétiques Inc.	Fermes Trudeau Inc.	Galderma Canada Inc.
Distributions Olive & Olives Inc.	El-Ma-Mia Inc.	Ferrero Canada Ltd./Itée	Galerie Au Chocolat
Distributions Yvan Nadeau Inc.	EMD Canada Inc.	Ferring Inc.	Gap (Canada) Inc.
DK Company	Empire Sports Inc.	Fèves au Lard L'Héritage Ltée	Garant GP
Dolce & Bianca Inc.	Énergir	Fiji Water of Canada Ltd.	Gaston Charbonneau Floral Itée
Dole Foods of Canada Ltd.	English Montreal School Board	Fine Choice Foods Ltd	Gay Lea Foods
Dollarama L.P.	Entrepôts fruigor Inc. (les)	Fisher Home Products Inc.	GE lighting
DOM International Limited	Entreprise Dominion Blueline Inc.	Fleury Michon Amérique Inc.	Gemex Inc.
Domaine du Ski Mont-Bruno Inc.	Envirogard Products Limited	FMI Atlantic (KFC)	General Mills Canada Corporation
Domino's Pizza of Canada Ltd.	Espace Ricardo Inc.	FMI National (ph)	General Motors of Canada
Domtar Inc.	Essex Continental Distributors Inc.	Focal Naim Canada Inc.	Genfoot Inc.
Dorel Home Furnishings	Essity Canada Inc.	Fonora Textile Inc.	Genima Inc.
Dorfin distribution Inc.	Estée Lauder Cosmetics Ltd.	Fontaine Santé Foods Inc.	Gentec International
Dr. Oetker Canada Ltd.	Excel Serres	Foot Locker Canada Corp.	Geox Canada Inc.
Drain-Vac International 2006 Inc.	Exceldor Coopérative	Ford Motor Company of Canada	Gestion Alter-Direct International Inc.
Duchesnay	Experts Verts Inc.	Fou du cochon et Scie	Gestion de Marques EI Inc.
Duchesne et Fils Itée	Export Packers Company Limited	FraiseBec Inc.	Gestion Lebas Inc.
Dunn's Famous International Holdings Inc.	Familiprix	Fraisière Faucher Inc.	Gestion Luc Doyle Inc.
		France Délices Inc.	Giant Tiger Stores Limited
		Franchises Cora Inc.	Give and Go Prepared Foods Corp.

Glaxosmithkline	rance générale	HSBC Bank Canada	J.E. Mondou Itée
Global M.J.L. Ltée	Groupe Seb Canada	Hubbell Canada LP	J.M. Clément Itée
Gloco Inc.	Groupe Sésame Inc.	Hudson's Bay Company (HBC)	Jacques Laferte ltee
Goberce Inc.	Groupe Son X Plus Inc.	Humania Assurance Inc.	Jacques-Cartier Pizza Inc.
Goedike Canada Inc.	Groupe Sportscene Inc.	Hydro-Québec	Jamieson Laboratories
Golf Town Limited	Groupe Sushi Taxi	Hydroserre Inc.	Jamp Pharma Corporation
Goodyear Canada Inc.	Groupe Tecnic 2000 Inc.	I-D Foods Corporation	Janssen Inc.
GRANULCO Inc.	Groupe Valentine	Idelle Labs	Jean H. Henlé Inc.
Granules LG Inc.	Groupe vegco Inc.	IKEA Canada	JELD-WEN, une division de Donat Flamand
Graymont (Qc) Inc.	Groupe Yellow Inc.	IKEA Supply AG	John Abbott College
Green Shield Canada	Groupe Yves Légaré Inc.	Immanence Intégrale Dermo Correction Inc.	John Deere Canada ULC
Groupe Accès Électronique Inc.	Guerlain (Canada) Itée	Importations Stavropoulos	John L. Schultz Ltée
Groupe Adonis Inc.	Guess? Canada Corporation	Indigo Books & Music	Johnson & Johnson
Groupe Archambault Inc.	Guinois & Frères Ltée	Industrie gastronomique Cascajares	Johnson & Johnson VisionCare, Inc.
Groupe Bergeron-Thibault	GURU Beverage Inc.	Industrielle Alliance, Assurance et services financiers Inc.	Johnson Level and Tools Inc.
Groupe Cam-J Inc.	H&R Block Canada Inc.	Industries Dorel Inc. (Les)	Johnvince Foods
Groupe Cantrex Nationwide Inc.	H.A. Kidd and Company Limited	Ingram Micro Inc.	Journal La Haute Côte-Nord Inc.
Groupe Carreaux Céragrès Inc.	Hallmark Canada	Innovative Technology	Journal Le Charlevoisien Inc.
Groupe Commensal Inc.	Harnois Énergies Inc.	Inopro Inc.	Journal Le Nord-Côtier Inc.
Groupe Epicia Inc.	Harry Rosen Inc.	I-Nov Concept Inc.	Jovi Sport Inc.
Groupe ERA Inc.	Hasbro Canada Corporation	In-sport fashions Inc.	JTI-Macdonald Corp.
Groupe financier AGA	Hayward Pool Products Canada, Inc.	Institut de recherche biologique Yves Ponroy Canada Inc.	JTI-Macdonald TM Corp.
Groupe Gagnon Frères Inc.	Helen of Troy	Institut de tourisme et d'hôtellerie du Québec	JYSK Linen 'n Furniture Inc.
Groupe Intersand Canada Inc. (le)	Henkel Canada Corp.- Beauty Professional	Intact Compagnie d'assurance	Kaleido Croissance Inc.
Groupe JNC 1944 Inc.	Henkel Canada Corporation	Intervet Canada Corp.	Kao Canada Inc.
Groupe JNC 1944 Inc.	Henkel consumer adhesives	Invesco Trimark Itée	Kaycan Ltd.
Groupe La Feuille Verte	Henry Canada Inc.	Investissement Immobilier Groupe Maurice Inc.	Kaz Canada Inc.
Groupe Lou-Tec Inc.	Herbalife of Canada Ltd.	Investors Group	Kellogg Canada
Groupe Marcelle	Hershey Canada Inc.	IPEX Electrical Inc.	Keurig Canada Inc.
Groupe Mito Inc.	Hexo Operations Inc.	Ipex Inc.	Kia Canada Inc.
Groupe NO. 900 Pizzeria Napolitaine Inc.	Hibbert International Inc.	Irving Consumer Products Limited	Kid Toy Inc.
Groupe Park Avenue Inc.	High Liner Foods Inc.	ITW Permatex Canada	Kidde Canada
Groupe Party Expert	Hoffmann-La Roche Limited	Ivanhoé Cambridge Inc.	Kimberly-Clark Inc.
Groupe Phoenicia Inc.	Home Depot Canada	J. Benny Inc.	Kimpex Inc.
Groupe Plastika Inc.	Home Hardware Stores Limited	J. Sonic Services Inc.	King Packaged Materials Company
Groupe Première Moisson Inc. (Centre administratif)	HoMedics Group Canada Co.		Kleen-Flo Tumbler Industries Ltd.
Groupe Promutuel, Fédération de sociétés mutuelles d'assu-	Homéocan Inc.		Knappe & Vogt Canada Inc.
	HP Canada Co		

Koepfel Companies ULC	La Régie du bâtiment du Québec	Ledvance Ltd.	& Fils Inc.
Kohl & Frisch Limited	La Societe Canadienne De La Croix Rouge	Lee Valley Tools Ltd	Les Laboratoires Swisse (1995) Inc.
Kosmic Distribution	La Soyarie Inc.	Lego Canada Inc.	Les Magasins Korvette Itée
Kraft Heinz Canada ULC	La Villa du Ravioli Inc.	Lenbrook	Les Marques Kin Inc.
Krops Imports Inc.	Laboratoire Atlas Inc.	Lenovo	Les Marques Nuway Inc.
Kuto comptoir à tartares	Laboratoire Riva Inc.	LEO Pharma Inc.	Les Matelas SSH Canada
L. Di Lallo et fils Inc.	Laboratoires Abbott	Les Aliments 2000 Inc.	Les Meubles Marchand Inc.
La Capitale assurances générales Inc.	Laboratoires Abbott Cie	Les Aliments Bégin Inc.	Les Mousse de L'Estrie Inc.
La Capitale Groupe financier Inc.	Laboratoires Colba Inc.	Les Aliments Bercy Inc.	Les Oeufs Ovale S.E.C.
La Compagnie 2 Ameriks Inc.	Laboratoires Druide Inc.	Les Aliments CDS Inc.	Les oeufs Richard eggs Inc.
La Compagnie Avon Canada Limitée	Laboratoires Nicar Inc.	Les Aliments Levitts (Canada) Inc.	Les Pâtes de l'Île Inc.
La Compagnie d'Agneau de Nouvelle-Zélande et d'Australie limitée	Lacoste Canada Inc.	Les Aliments Mejicano +	Les Pères Nature Inc.
La Compagnie d'assurance Belair Inc.	Lactalis Canada Inc.	Les aliments Parador Inc.	Les Plats du Chef ULC
La Compagnie d'assurance générale Co-operators	Laferte et Letendre Inc.	Les Aliments Pearlmark Foods Inc.	Les Portes Decko Inc.
La Compagnie Montréal Chop Suey Ltée.	Laiterie Chalifoux Inc.	Les Bijouteries Doucet 1993 Inc.	Les Producteurs laitiers du Canada
La Compagnie Regitan Itée	Laiterie de Coaticook Itée	Les Carrieres Ducharme Inc.	Les Productions Margiric Inc.
La Corporation McKesson Canada	Laiterie de la baie Itée	Les Eaux Naya	Les Produits Alimentaires Bouchard Inc.
La Corporation Strom Inc.	Laiterie de l'Outaouais	Les Entreprises Leznoff 2011 Inc.	Les Produits Aluminium P.S. Inc.
La Crevette du Nord Atlantique Inc.	Laiterie des trois vallées Inc.	Les Fermes E. Notaro et Fils Inc.	Les Produits Armodec Itée
La Financière Agricole du Québec	Lampe Berger Canada Inc.	Les Fermes Leclair et frères Itée	Les Produits Daubois Inc.
La fourmi bionique Inc.	Landco Import International Inc.	Les Fermes Lefort	Les produits de soins pour la peau au lait de chèvre Canus Inc.
La Maison AMI-CO (1981) Inc.	Lantic Inc.	Les Fines Herbes de Chez Nous Inc.	Les Produits Valfei Inc.
La Maison Clayton Shagal Inc.	Lauzon Bois énergétique recyclé Inc.	Les Fraises de l'Île d'Orléans Inc.	Les Publications Charron & Cie Inc.
La Maison Crowin Inc.	Lavo Inc.	Les Franchises Panda Itée	Les Recettes Cook it Inc.
La Maison du Meuble Corbeil Inc.	Le Centre du Pin Ltee	Les Franchises Salvatore G.A. Inc.	Les Rôtisseries St-Hubert Itée
La Maison Lavande Inc.	Le Club Piscine Plus Québec (C.P.P.Q.) Inc.	Les Galeries de la Capitale Holdings Inc.	Les Serres Arundel S.E.N.C.
La Maison Ophée Inc.	Le Groupe Innovak	Les Gibiers Canabec Inc.	Les serres Biologico Inc.
La margna Inc.	Le Groupe Jean Coutu (PJC) Inc.	Les Importations N et N Inc.	Les Serres Lefort Inc.
La Petite Bretonne (distribution) Inc.	Le Groupe Legerlite Inc.	Les Industries Bonneville Itée	Les Serres Royales
La Petite Grange (Laurent Meury Inc.)	Le Groupe Multi Luminaire Inc.	Les Industries Iverco Inc.	Les Serres Sagami Inc.
La Pinte Inc.	Le Petit Mas Inc.	Les Industries Jessar	Les Serres Savoura St-Etienne Inc.
	Le Potager Mont-Rouge Halte Gourmande Senc.	Les Industries Trovac Itée	Les Sols R. Isabelle Inc.
	Le Potager Riendeau Inc.	Les Jardins A. Guérin et Fils Inc.	Les Sommets de la Vallée Inc.
	Le Verger Lamarche Inc.	Les Jardins Paul Cousineau	Les Spécialités Prodal (1975) Itée

Les Surgelés Cool & Simple Inc.	Lumen, une division de Sonepar Canada Inc.	Meilleures Marques Itée
Les Textiles Patlin Inc.	Lundbeck Canada Inc.	Melitta Canada Inc.
Les Toits Permanents du Québec	Lunettes Dépôt Inc.	Menu-Mer Ltée
Les Tourbières Berger Itée	L'Union des producteurs agricoles - Publications	Mercier wood flooring Inc.
Les Tricots Duval & Raymond Itée	L'Unique, assurances générales Inc.	Merck Canada Inc.
Les Variétés LCR Inc.	Luxottica of Canada Inc.	Metro Richelieu Inc.
Les Ventes Primolio Inc.	M&M Meat Shops Ltd.	Meubles BDM+ Inc.
Les Vergers Cataphard et fils Inc.	Macgregors Meat & Seafood Ltd	Meubles Concordia Itée
Les Vergers Lafrance Inc.	Mademoiselle Ellégance Inc.	Meubles Domon Itée
Les Vergers Leahy Inc.	Magasin Laura (P.V.) Inc.	Meubles Jaymar Corp.
Les Vergers Pedneault	Magasins Lecompte Inc.	Meubles JC Perreault Inc.
Les Viandes Biologiques de Charlevoix Inc.	Maheu&Maheu Inc.	Meyer Canada Inc.
Les Viandes Walcovit Inc.	Maibec Inc.	Michael Rossy Itée
Lesters Foods Ltd.	Maison Battat Inc.	Michel St-Arneault Inc.
LG Electronics Canada Inc.	Maison de la pomme de Frelighsburg Inc.	Microbrasserie Dieu du ciel Inc.
Librairie Renaud-Bray Inc.	Maison de thé Camellia Sinensis	Microbrasserie le Naufrageur
Life Science Nutritionals Inc.	Maison des futailles S.E.C.	Microsoft
LifeScan Canada ULC	Maison Russet Inc.	Midlon foods Inc.
L'Image Home Products	Maître Saladier Inc.	Miel Labonté Inc.
Lincoln Electric Company of Canada L.P.	Manteaux Manteaux	Miele Limited
Lindt & Sprungli (Canada) Inc.	Manufacture Leviton du Canada S.R.I	Ministère de la Culture, des Communications et de la Condition féminine
Linen Chest Inc.	Mapei Inc.	Ministère de la Famille
Linencorp 2015 Inc.	Maple Leaf Foods	Ministère de la Justice et des Ressources naturelles
Literie Primo Inc.	Maple Lodge Farms Ltd.	Ministère de l'Énergie et des Ressources naturelles
Literies Universelles Paga Inc.	Marie Morin Canada	Ministère des Forêts, de la Faune et des Parcs
Little Caesar of Canada Inc.	Marina Del Rey Foods	Mint Pharmaceuticals Inc.
Living Style (Singapore) Pte Limited	Mars Canada Inc.	Mishmash Média Inc.
Lixil Canada Inc.	Mary Kay Cosmetics Ltd.	Mitsubishi Motor Sales of Canada Inc.
Lobe Réseau Inc.	Matelas Bonheur	Mobilia Intérieurs Inc.
Loblaws Inc.	Mazda Canada Inc.	Moen Inc.
Loisirs 3000 Inc.	McCain Foods Canada	Moishes Inc.
L'Oréal Canada Inc.	McCaughy Consumer Products Management, Inc.	Molinaro's Fine Italian Foods Ltd
Loto-Québec	McDonald's Restaurants of Canada Limited	Mondelez Canada Inc.
LoyaltyOne, Co	Mead Johnson Nutrition (Canada) Co.	Mondor Itée
LSI Entreprises Canada ULC		
Lululemon athletica canada Inc.		

Montour Itée	Montreal Pita	Montour Itée
MTD products limited	MTY Franchising Inc.	Montreal Pita
Musée national des beaux-arts du Québec	National Money Mart Co.	MTD products limited
National Smokeless Tobacco Company Ltd.	National Tire Distributors Inc.	MTY Franchising Inc.
Nature's Path Foods Inc.	Nature's Sunshine Products	Musée national des beaux-arts du Québec
Nature's Sunshine Products	Naturiste Inc.	National Money Mart Co.
Naturist Inc.	Naturmania Inc.	National Smokeless Tobacco Company Ltd.
Natursource Inc.	Natursource Inc.	National Tire Distributors Inc.
Nautilus Plus Inc.	Neatfreak Group Inc.	Nature's Path Foods Inc.
Nemcor Inc.	Nespresso Canada	Nature's Sunshine Products
Nestle Canada Inc.	Nestle Canada Inc.	Naturiste Inc.
Nestle Purina Petcare	Nestle Waters Canada	Naturmania Inc.
Newell Brands Canada ULC	Nike Canada Corp	Natursource Inc.
Nike Canada Corp	Nikon Canada Inc.	Nautilus Plus Inc.
Nissan Canada Inc.	Northfork Bison Distributions Inc.	Neatfreak Group Inc.
Novago Coopérative	Novago Coopérative	Nemcor Inc.
Novalab Inc.	Novartis pharmaceuticals Canada Inc.	Nestle Canada Inc.
Novartis pharmaceuticals Canada Inc.	Novo Nordisk Canada Inc.	Nestle Purina Petcare
Novo Nordisk Canada Inc.	Numage Quebec	Newell Brands Canada ULC
Nutricia	Nutrinor-Secteur lait et eau	Nike Canada Corp
Nutrinor-Secteur lait et eau	Nutri-Oeuf Inc.	Nikon Canada Inc.
Nutri-Oeuf Inc.	Ocean Spray International Inc.	Nissan Canada Inc.
Ocean Spray International Inc.	Odan Laboratories Ltd.	Novago Coopérative
Odan Laboratories Ltd.	Office de la protection du consommateur	Novalab Inc.
Office de la protection du consommateur	Old Dutch Foods Ltd.	Novartis pharmaceuticals Canada Inc.
Old Dutch Foods Ltd.		Novo Nordisk Canada Inc.

Old Navy (Canada) Inc.	OlyM s.e.c	Olympia Tile International Inc.	Oly-Robi Transformation s.e.c.	Omer Deserres Inc.	Ordre des chiropraticiens du Québec	Ordre des ergothérapeutes du Québec	Ordre des infirmières et infirmiers du Québec	Ordre des ingénieurs du Québec	Ordre des pharmaciens du Québec	Ordre des psychologues du Québec	Osram Ltd./Osram Ltee	Ovation Médias Inc.	Ove Decors ULC	P. K. Douglass Inc.	Paladin labs Inc.	Palason Billard Inc.	Pan American Nursery Products Inc.	Panasonic Canada Inc.	Paramount Training Canada Inc.	Paris Glove of Canada Ltd.	Parkland Corporation	Pastene Inc.	Patates Dolbec Inc.	Patates Isabelle Inc.	Patio Drummond Ltée	Pâtisserie Gérard Rolland Inc.	Pâtisserie Le Fraisier Inc.	Patrick Morin Inc.	Pattes et Griffes Inc.	Pébéo Inc.	Pensionnat du Saint-Nom-de-Marie	Pepsi Bottling Group Canada	Pepsi-qtg
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Perrin Inc.	Pharmacies Gregoire Arakelian	Philippe de Vienne et ass. Inc.	Philips Electronics Ltd.	Pierre Belvedere Inc.	Pizza Pizza Limited	Placements JFK Inc.	Placements Vaporus Inc.	Plaisirs gastronomiques Inc.	Plancher Bois-Franc 2000 Inc.	Planchers Groleau Inc.	Plastique DCN Inc.	Playmobil Canada Inc.	PLB International Inc.	Pneus André Touchette Inc.	Poissonneries Odessa Inc.	Polyculture Plante 1987 Inc.	Polyethics Industries Inc.	Pomdial Inc.	Poulet Rouge Internationale Inc.	PPG Revêtements Architecturaux Canada Inc.	Premier Québec Inc.	Premier Tech Home & Garden Inc.	Prestilux Inc.	Primerica Financial Services (Canada) Ltd.	Primo Foods Inc.	Princess Auto Ltd	Pro Doc Itée	Procter & Gamble Inc.	Produits alimentaires Sager Inc.	Produits de Plancher Finitec Inc.	Produits Kruger S.E.C.	Produits neptune Inc. (les)	Produits pour animaux Yamas Inc.	Produits Shell Canada	Produits Zinda Canada Inc.
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Pronature Inc.	Protégez-Vous	Provisions Marquis Inc.	Pti cables Inc.	Puresource Inc.	PVH Canada Inc.	Québec Loisirs Inc.	Quickie Convenience Stores Corp.	Quickstyle industries Inc.	Quincaillerie Richelieu Itée	Rapid Snack Inc.	Raymond Chabot Grant Thornton, S.E.N.C.R.L.	Rb Health (Canada) Increckitt Benckiser Health - Canada	Reader's Digest Canada	Recipe Unlimited Corporation	Recochem Inc.	Red Bull Canada Ltd.	Redpath Sugar Ltd.	Refresco Canada Inc.	Régie de l'assurance maladie du Québec	Reinhart Foods Ltd.	Reliable Parts Ltd.	Restogain Inc.	Retraite Québec	Reynolds Consumer Products Canada Inc.	RGR Guinois Inc.	Ricardo Média Inc.	Rinox Inc.	Riobel Inc.	RISE Kombucha	Roadrunner Apparel Inc.	Roberge & Fils Inc.	Robert Bosch Inc.	Roche Soins du diabète, division de Hoffmann - La Roche Limitée	Rogers Communications Inc.
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Rona Inc.	Royal Bank of Canada	Royal Institution for the Advancement of Learning	Ruchers promiel Inc. (les)	Rudsak Inc.	Running Room Canada Inc.	RW Consumer Products Ltd.	S. Boudrias Inc.	S.C. Johnson and Son Limited	Saladexpress Inc.	Samsung Electronics Canada Inc.	Sanofi Consumer Health / Sanofi Santé grand public	Sanofi-aventis Canada Inc.	Santa Maria-Sofina Foods Inc.	Santé Naturelle A.G. Itée	Saputo Dairy Products Canada G.P.	SATAU Inc.	Savons Prolav Inc.	Schluter Systems (canada) Inc.	Sealy Canada Itée	Sel Warwick Inc.	Sel Windsor Ltée	SelectBlinds Canada L.P	Sephora Canada	Serres et Jardins Girouard Inc.	Serres Toundra	Servier Canada Inc.	Shafer-Haggart Ltd.	Shaklee Canada Inc.	SharkNinja Operating LLC	Sharp Electronics of Canada Ltd.	Shiseido (Canada) Inc.	Shopper+Inc.	Signify Canada Ltd.	Simons Inc.	Skechers USA Canada Inc.	Sleep Country Canada Inc.
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Slush puppie Canada Inc.	Stevens Omni Inc.	Canada Inc.
Smucker Foods of Canada Co.	STIHL Limited	The North West Company L.P.
Snap-on Tools of Canada	Storck Canada Inc.	The Sherwin Williams Co.
Sobeys Québec	St-Viateur Bagel	The Source (Bell) Electronics Inc.
Société Bristol-Myers Squibb Canada (la)	Subaru Canada Inc.	The TDL Group Corp.
Société de transport de Laval	Subway Franchise Systems of Canada, ULC	The Trend Innovations Company Inc.
Société de transport de Montréal	Summum Beauté International	Thermor Ltd.
Société des alcools du Québec	Sun Life Assurance Company of Canada	THINaddictives Inc.
Société des Établissements de Plein Air du Québec	Suncor Energy Products Partnership	Thomas, Large & Singer Inc.
Société des Traversiers du Québec	Sun-Maid Growers of California	Thulé Canada Inc.
Société du Musée d'archéologie et d'histoire de Montréal	Sunstar Americas Inc.	Timex Group Canada Inc.
Société MC commercial Inc.	Supertek Canada Inc.	TOPRING Inc.
Société pour la promotion d'événements culturels du Haut-Richelieu Inc.	Suzy's Inc.	Total Fabrication
Société Québécoise du Cannabis	Swarovski Canada Ltd.	Tour East Holidays Canada Inc.
Société Sylvicole de St-Nicolas Inc.	Synnex Canada Limited	Tourbieres Lambert Inc.
Sofina Foods - Lilydale	Takeda Canada Inc.	Tourisme Bas-Saint-Laurent
SoftMoc Inc.	TallGrass Distribution	Tourisme Chaudière-Appalaches
Sojag Inc.	Targus Canada Ltd.	Tourisme Mauricie
Sollio Groupe Coopératif	Taymor Industries Ltd.	Tourisme Outaouais
Solutions 2 GO Inc.	TD Bank Financial Group	Toyota Canada Inc.
Sony Electronics Inc.	TekSavvy Solutions Inc.	Toys R Us Canada
Sony Interactive Entertainment Canada	TELUS Corporation	Trade Secrets Concord Ltd.
Sopar cosmetics Inc.	Teva Canada Ltd.	Trainers' Choice
Soprema Inc.	The Aldo Group Inc.	Transat A.T. Inc.
Southwire Canada Company	The Bank of Nova Scotia	Transcontinental Média S.E.N.C.
Spécialiste du bardeau de cèdre Inc.	The Brick Warehouse L.P.	Tree of Life Canada Inc.
Spécialités Lassonde Inc.	The Business Depot Limited	Trudell Medical International
Spicers Canada ULC	The Children's Place (Canada) L.P.	TVA Publications Inc.
Staedtler-Mars Limited	The Clorox Company of Canada Ltd.	Tweed Inc.
Standard Products Inc.	The Empire Life Insurance Company	UAP Inc.
Starbucks Coffee Company	The Great-West Life Assurance Company	U-Haul Co. (canada) Ltée
Station Mont Tremblant - Intrawest	The Hartz Mountain Corporation	UNFI Canada Inc.
	The Mentholatum Company of Canada Ltd.	Uni Select Canada Inc.
	The Minute Maid company	Unico Inc.

Unisoya 1986 Inc.
Université de Montréal
Université du Québec à Montréal
Université du Québec en Abitibi-Témiscamingue
Université du Québec en Outaouais
Upfield Canada Inc.
Urban Barn
Urgel Bourgie
Usana Health Sciences Inc.
Usines Giant Inc.
USP Canada Inc.
Vacances Sunwing Inc.
Vaillancourt Portes et Fenêtres
Value Village Stores
Valvoline Canada
Vanico Maronyx Inc.
Vanier College
Vast-Auto Distribution Itée
Veg Pro International Inc.
Vélo Québec
Vélo Québec Éditions
VELUX Canada Inc.
Venmar Ventilation Inc.
Verbatim Americas LLC
Verger du Minot Inc.
Verger Lacroix
Vergers Paul Jodoin Inc.
vergers st-paul Inc.
Vétoquinol N.-A. Inc.
VF Outdoor Canada
Viandomax Inc.
Vibac Canada Inc.
Vicwest Operating limited Partnership
Vidéotron Ltée
Vignoble de l'Orpailleur Inc.
ViiV Healthcare ULC
Vin & Passion Inc.
Vincent S. Variété Itée

Vita Health Products Inc.
Vivaco, Groupe Coopératif
Volaille Giannone Inc.
Volkswagen Group Canada Inc.
Voortman Cookies Limited
VTech Telecommunications Canada Ltd.
W. Ralston Canada Inc.
Wahl Canada Inc.
Wakefield Canada Inc.
Wal-Mart Canada Corp.
Water Pik Inc.
WD-40 Products (Canada) Ltd.
Weight Watchers Canada Ltd.
Wendy's Restaurants of Canada Inc.
Weston Foods (Canada) Inc.
Whirlpool Canada L.P.
Williams-Sonoma Canada
Winners Merchants
Wismettac Asian food, Inc.
Wolf Steel Ltd.
Wolseley Canada Inc.
World to World Trading Inc.
Xerox Canada Limited
Yamaha Motor Canada Ltd.
Yellow Pages Digital & Media Solutions Limited
YM Inc.
Yves Rocher Amérique du Nord Inc.
Zebra Pen Canada Corp.
Zoetis Canada Inc.
Zorah bio cosmétiques
Zwilling J.A. Henckels Canada Ltd.

Financial statements

Financial statements of Éco Entreprises Québec

December 31, 2021

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Independent Auditor's Report

To the Members of
Éco Entreprises Québec

Opinion

We have audited the financial statements of Éco Entreprises Québec (the "Organization"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 audit opinion.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Annual Report prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian ASNPO, 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 GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, 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.

*Deloitte LLP*¹

March 18, 2022

¹ CPA auditor, CA, public accountancy permit No. A120628

Éco Entreprises Québec
Statement of operations
Year ended December 31, 2021
(In thousands of dollars)

	Notes	2021	2020
		\$	\$
Revenue			
Corporate contributions – Schedules	10	218,812	184,545
Other revenue	11	3,993	455
		222,805	185,000
Expenses			
Compensation plan			
Municipal compensation	8	202,004	174,097
Allowance paid to RECYC-QUÉBEC	8	2,805	2,805
Uncollectable contributions		1,146	3,911
Operating expenses		574	797
		206,529	181,610
Administration expenses		6,662	5,994
Innovation and circular economy		3,823	1,700
Amortization of capital assets, intangible assets and lease inducements		300	328
		217,314	189,632
Excess (deficiency) of revenue over expenses		5,491	(4,632)

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

Éco Entreprises Québec
Statement of changes in net assets
Year ended December 31, 2021
(In thousands of dollars)

Notes	Temporary Funds	Permanent Funds	Invested in capital assets and intangible assets	Internally Restricted Funds	Unrestricted	Total
	\$	\$	\$	\$	\$	\$
Balance, January 1, 2020	7,225	9,315	685	21,725	658	39,608
(Deficiency) excess of revenue over expenses	4,680	(6,307)	(377)*	(3,154)	526	(4,632)
Allocation to Permanent Funds (Schedule 2017)	(5,627)	5,627	—	—	—	—
12						
Acquisition of capital assets and intangible assets	—	—	610	—	(610)	—
Internal restriction	—	600	—	(100)	(500)	—
12						
Balance, December 31, 2020	6,278	9,235	918	18,471	74	34,976
Excess (deficiency) of revenue over expenses	6,122	(598)	(349)*	(4,083)	4,399	5,491
Allocation to Permanent Funds (Schedules 2018 and 2019)	(3,787)	3,787	—	—	—	—
12						
Acquisition of capital assets and intangible assets	—	—	406	—	(406)	—
Internal restriction	—	600	—	2,800	(3,400)	—
12						
Balance, December 31, 2021	8,613	13,024	975	17,188	667	40,467

* Composed of the amortization of capital assets and intangible assets.

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

Éco Entreprises Québec
Statement of financial position


As at December 31, 2021


(In thousands of dollars)

	Notes	2021	2020
		\$	\$
Assets			
Current assets			
Cash		47,804	1,027
Investments	3	11,097	34,600
Accounts receivable	4	22,574	175,410
Guaranteed deposits		—	1,962
Prepaid expenses		152	152
		81,627	213,151
Capital assets	5	228	444
Intangible assets	6	747	474
		82,602	214,069
Liabilities			
Current liabilities			
Due to RECYC-QUÉBEC	8	40,414	176,902
Accounts payable and accrued liabilities	9	1,721	2,192
		42,135	179,093
Commitments and contingencies	13 and 14		
Net assets			
Temporary Funds	12	8,613	6,278
Permanent Funds	12	13,024	9,235
Invested in capital assets and intangible assets		975	918
Internally Restricted Funds		17,188	18,471
Unrestricted		667	74
		40,467	34,976
		82,602	214,069

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

Approved by the Board


 _____, Director


 _____, Director

Éco Entreprises Québec
Statement of cash flows
Year ended December 31, 2021
(In thousands of dollars)

	2021	2020
	\$	\$
Operating activities		
Excess (deficiency) of revenue over expenses	5,491	(4,632)
Adjustments for:		
Amortization of capital assets	250	274
Amortization of intangible assets	99	103
Amortization of lease inducements	(58)	(58)
	5,783	(4,313)
Net changes in non-cash operating working capital items		
Accounts receivable	152,836	(171,018)
Guaranteed deposits	1,962	(639)
Prepaid expenses	—	(81)
Due to RECYC-QUÉBEC	(136,488)	144,905
Accounts payable and accrued liabilities	(413)	(3,278)
Deferred contributions – programs	—	(226)
	23,680	(34,650)
Investing activities		
Acquisition of capital assets	(34)	(140)
Acquisition of intangible assets	(372)	(470)
Acquisition of investments	(243,641)	(16,891)
Receipt of investments	267,144	51,236
	23,097	33,735
Net increase (decrease) in cash	46,777	(915)
Cash, beginning of year	1,027	1,942
Cash, end of year	47,804	1,027

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

Éco Entreprises Québec

Notes to the financial statements

December 31, 2021

(In thousands of dollars for tables only)

1. Status and nature of activities

Éco Entreprises Québec (the "Organization") was incorporated on April 30, 2003, pursuant to Part III of the *Companies Act* (Québec), and its main activity, as a not-for-profit organization for the purposes of protecting the environment, consists in grouping enterprises subject to the *Environment Quality Act* (EQA) (the "companies"), and acting as an approved organization within the meaning of the Act. The Organization operates in Québec and is exempt of income taxes.

The mission of the Organization consists of developing a Schedule of contributions (the "Schedule") and its application rules, submitting it to companies, adopting it, and seeking approval from the Government of Québec. Finally, with respect to the approved Schedule, the Organization must collect the amounts due from companies (the "contributions") and remit these amounts to RECYC-QUÉBEC.

The Organization also encourages innovation and sharing of best practices in order to optimize the recyclable materials value chain. To do so, it cooperates with businesses to reduce quantities of materials at the source and encourage the use of recyclable materials, and, with municipalities and other stakeholders, to increase recycling and the economic value of recovered materials.

2. Accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Revenue recognition

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenues are determined according to the annual Schedule authorized by the Government of Québec. Contributions charged to companies are based on the estimated net costs to be paid to municipalities.

During the year ended December 31, 2021, the 2021 Schedule came into effect and certain targeted companies that market "containers and packaging" and "printed matters" in Québec filed their reports based on the quantity of materials for the year 2020. With respect to targeted companies that did not file a report, management has estimated contributions for the 2021 Schedule as at December 31, 2021, by applying the *Environment Quality Act* as well as the *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials*. By nature, these estimates are subject to measurement uncertainty and the effect of any changes in future years on estimates made during the year could require significant changes in the financial statements.

Any changes to previous Schedules is recorded in the year the change occurs.

The Organization charges interest, administrative fees and penalties to targeted companies that did not fulfill their reporting and payment obligations within the deadlines prescribed by the Schedule of contributions. Interest charged follow the Government rates, and interest charged on administrative costs and penalties are that of the applicable Schedule rules.

Interest income on investments is recognized when earned.

Éco Entreprises Québec
Notes to the financial statements

December 31, 2021

(In thousands of dollars for tables only)

2. Accounting policies (continued)

Municipal compensation

The municipal compensation is recognized if there is an obligation towards municipalities' representatives according to the *Regulation respecting the compensation for municipal services provided*. The municipal compensation is based on cost of services provided by municipalities during a year and related to materials or categories of materials subject to compensation, such as the cost of curbside recycling, transportation, sorting and conditioning, including fees related to compensate for management of these services. The compensation amount is determined annually by RECYC-QUÉBEC. For the 2021 Schedule, the net costs reported for 2020 are those that will be paid to RECYC-QUÉBEC.

Temporary Funds

These funds are comprised of the Temporary Fund – Print Matter and the Temporary Fund – Containers and Packaging. They are related to the Schedule adjustment clause, include the amounts received above or below the estimated amount of the Schedule for the years not yet expired. These amounts are cumulated in a fund until the expiration of the delay of the Schedule. They are then redistributed to the contributors or transferred to the Permanent Funds depending on the category of materials and pursuant to the regulation.

Permanent Funds

These funds, which represent the Organization's permanent resources, include the cumulated amounts in excess under the categories of printed matter, and containers and packaging after expiration of the delay of the Schedule's prescribed period.

Internally Restricted Funds

The Organization has internally restricted funds designed for the following:

- Provide for operating expenses;
- Compensate a potential underestimation of estimated net costs used for determining the next Schedules and stabilize rates of the contribution tables;
- Cover for delays in the publication and collection of Schedules;
- Cover costs related to the Schedule development and the curbside recycling optimization; and
- Finance other expenses.

Financial instruments

Initial measurement

Financial assets and financial liabilities originated or exchanged in arm's length transactions are initially recognized at fair value when the Organization becomes a party to the contractual provisions of the financial instrument. Financial assets and financial liabilities originated or exchanged in related party transactions are initially recognized at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. The cost of financial instruments with repayment terms is determined using its undiscounted cash flows, excluding interest payments, less any impairment losses previously recognized by the transferor. The cost of financial instruments without repayment terms is determined using the consideration transferred or received by the Organization in the transaction.

Éco Entreprises Québec
Notes to the financial statements

December 31, 2021

(In thousands of dollars for tables only)

2. Accounting policies (continued)

Financial instruments (continued)

Subsequent measurement

All financial instruments are subsequently measured at amortized cost.

Impairment

The Organization recognizes in the statement of operations an impairment loss, if any, when it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss shall be reversed in the statement of operations in the period the reversal occurs.

Capital assets

Capital assets are recorded at cost. Amortization is calculated over the useful life using the following methods:

Computer equipment	Straight-line	3 years
Office furniture	Straight-line	3 years
Leasehold improvements	Straight-line	Term of the lease

Intangible assets

Intangible assets are recorded at cost. Amortization is calculated over the useful life using the straight-line method over a period of three years.

Write-downs of capital assets and intangible assets

When conditions indicate that a capital asset or an intangible asset is impaired, the net carrying amount of the capital asset or intangible asset shall be written down to the asset's fair value or replacement cost. The write-downs of capital assets and intangible assets shall be accounted for as expenses in the statement of operations. A write-down shall not be reversed.

Lease inducements

Deferred lease inducements are deferred and amortized on a straight-line basis over the lease duration.

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 and disclosures of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting period. Key components of the financial statements requiring management to make estimates include accounts receivable and the provision for uncollectable contributions. Actual results could differ from these estimates.

Éco Entreprises Québec
Notes to the financial statements

December 31, 2021

(In thousands of dollars for tables only)

3. Investments

Investments include term deposits and money market. They bear interest at rates ranging from 0.45% to 1.17% (0.75% to 1.10% in 2020) and mature between August 2022 and February 2024 (August 2021 and August 2023 in 2020). Some of these annually redeemable term deposits bear graduated return rates and mature in 2022 (2022 in 2020).

4. Accounts receivable

	2021	2020
	\$	\$
Corporate contributions – 2021 Schedule	10,776	—
Corporate contributions – 2020 Schedule	6,906	180,762
Corporate contributions – previous Schedules	15,044	3,516
Provision for uncollectable contributions	(10,196)	(9,178)
Other	44	310
	22,574	175,410

5. Capital assets

	2021			2020
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Computer equipment, leasehold improvements and office furniture	2,207	1,979	228	444

6. Intangible assets

	2021			2020
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Computerized reporting system and other softwares	2,388	1,641	747	474

7. Bank loan

The Organization has a line of credit of \$850,000 bearing interest at prime rate (2.45% as at December 31, 2021 and December 31, 2020) plus 1.50%, which is renewable annually. This line of credit is secured by a term deposit in the amount of \$850,000. As at December 31, 2021 and December 31, 2020, the Organization had not used its line of credit.

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8. Due to RECYC-QUÉBEC

For each related period, under the terms of the certification delivered initially in June 2005 by RECYC-QUÉBEC and renewed in February 2012, December 2016 and December 2020 (for 2021 to 2024), and pursuant to the *Environment Quality Act (EQA)*, the Organization must deposit the amount for future payments of municipal compensation in trust with RECYC-QUÉBEC.

The amount payable to RECYC-QUÉBEC includes the compensation payable to municipalities and the allowance for the 2021 Schedule (for the 2020 Schedule in 2020). As at December 31, 2021, the balance payable is \$40,413,714 (\$176,902,383 as at December 31, 2020).

9. Accounts payables and accrued liabilities

	2021	2020
	\$	\$
Trade accounts payable and accrued liabilities	750	1,310
Salaries, bonuses, benefits and vacations	932	785
Lease inducements	39	96
	1,721	2,191

10. Corporate contributions – Schedules

The corporate contributions for each Schedule are as follows:

	2021	2020
	\$	\$
2021 Schedule	213,114	—
2020 Schedule	3,082	180,706
Previous Schedules	2,616	3,839
	218,812	184,545

11. Other revenue

	2021	2020
	\$	\$
Interest and penalty income and administration fees on corporate contributions	3,273	270
Interest income on investments	704	354
Other	16	(169)
	3,993	455

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12. Funds and restrictions

The following table shows the Temporary and Permanent Funds under the categories of printed matter, containers and packaging.

	Temporary Funds		Permanent Funds	
	Printed matter	Containers and packaging	Printed matter	Containers and packaging
	\$	\$	\$	\$
Balance as at January 1, 2020	(3,769)	10,994	4,512	4,803
Excess (deficiency) of revenue over expenses of the year	(1,771)	6,451	(94)	(6,213)
Allocation to Permanent Funds (Schedule 2017)	479	(6,106)	(479)	6,106
Internal restriction	—	—	—	600
Balance per category as at December 31, 2020	(5,061)	11,339	3,939	5,296
Excess (deficiency) of revenue over expenses of the year	(5,764)	11,886	(368)	(230)
Allocation to Permanent Funds (Schedules 2018 and 2019)	3,130	(6,917)	(3,130)	6,917
Internal restriction	—	—	—	600
Balance per category as at December 31, 2021	(7,695)	16,308	441	12,583
Total as at December 31, 2021		8,613		13,024

During the year, the Organization has bound an internal restriction in the amount of \$2,800,000 (nil in 2020) to the internally restricted funds and \$600,000 (\$600,000 \$ in 2020) to the Permanent Funds.

13. Commitments

Operating leases

The Organization's commitments under office space and equipment leases total \$1,077,000 and mature until August 2027. The payments for the next six years with respect to the contractual obligations are as follows:

	\$
2022	189
2023	192
2024	190
2025	189
2026	190
2027	127

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13. Commitments (continued)

Operating leases (continued)

These operating leases include leases over a five-year term for office space, expiring in August 2027, which include additional fees for building rental based on a percentage increase of property taxes and certain operating costs, and one renewal option of an additional five-year period.

14. Contingencies

- a) Over the past years, a company challenging its liability with respect to the EQA has initiated an action against the Organization for 10.1 million dollars plus interest, expert costs and other expenses. Shall the argument be rejected by the court, the company will challenge the applicability of orders in Council and deem them invalid. Currently, it is impossible to evaluate the likelihood of the motion's admissibility as well as the amount, if any, the Organization would have to pay. Consequently, no provision was recorded in the financial statements.
- b) In 2012, a group comprising of three companies initiated an action against the Organization for 9.1 million dollars plus expert costs and other expenses. The group is challenging certain provisions of the EQA, the *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials* and the validity of the Schedule order in Council for 2010-2012 contributions. Currently, it is impossible to evaluate the likelihood of the motion's admissibility as well as the amount, if any, the Organization would have to pay. Consequently, no provision was recorded in the financial statements.
- c) In 2020, a group comprising of three companies initiated an action against the Organization for 5.8 million dollars plus interest and other expenses. The group is challenging certain provisions of the EQA and the *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials for 2015-2019 contributions*. Management expects that the amount of this action will increase to take into account the Schedules for subsequent contributions. Currently, it is impossible to evaluate the likelihood of the motion's admissibility as well as the amount, if any, the Organization would have to pay. Consequently, no provision was recorded in the financial statements.

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15. Financial instruments

Management risk

The Organization has exposure to interest rates risks, credit risks and liquidity risks related to its financial assets and liabilities. Generally, management is responsible for establishing and obtaining approval for its risk management policies. Management performs continuous risk evaluations to ensure all inherent significant risks to the Organization and its operations are reviewed and assessed as to consider market conditions and operations. During the year, there have been no significant changes to the Organization's policies in connection with risk management.

Interest rate risk

Interest rate risk is the risk that the fair value of the future cash flows of a financial instrument fluctuates due to market changes in interest rates. The Organization manages its investments based on its cash flow requirements and on realizing optimal interest income. The Organization has exposure to an interest rate risk related to cash and investments.

Credit risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. The Organization has exposure to a credit risk related to its accounts receivable should there be default from one of its companies. The Organization monitors and assesses such risk regularly. The Organization has established a provision for uncollectable contributions in order to cover for bad debt. The credit concentration of receivables is rather limited because of the wide range and number of companies. The Organization also has exposure to credit risk related to cash and investments. The Organization minimizes its credit risk related to cash and investments by making deposits solely with reputable financial institutions.

Liquidity risk

Liquidity risk is the risk that the Organization will not be able to meet its financial obligations as they fall due. The Organization's objective is to have sufficient liquidity to meet its liabilities when due. The Organization monitors its cash balances and cash flows generated from operations to meet its requirements. As at December 31, 2021, the most significant financial liabilities are accounts payable and accrued liabilities and the amount due to RECYC-QUÉBEC.

16. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

