

Éco
Entreprises
Québec

2023 Annual Report

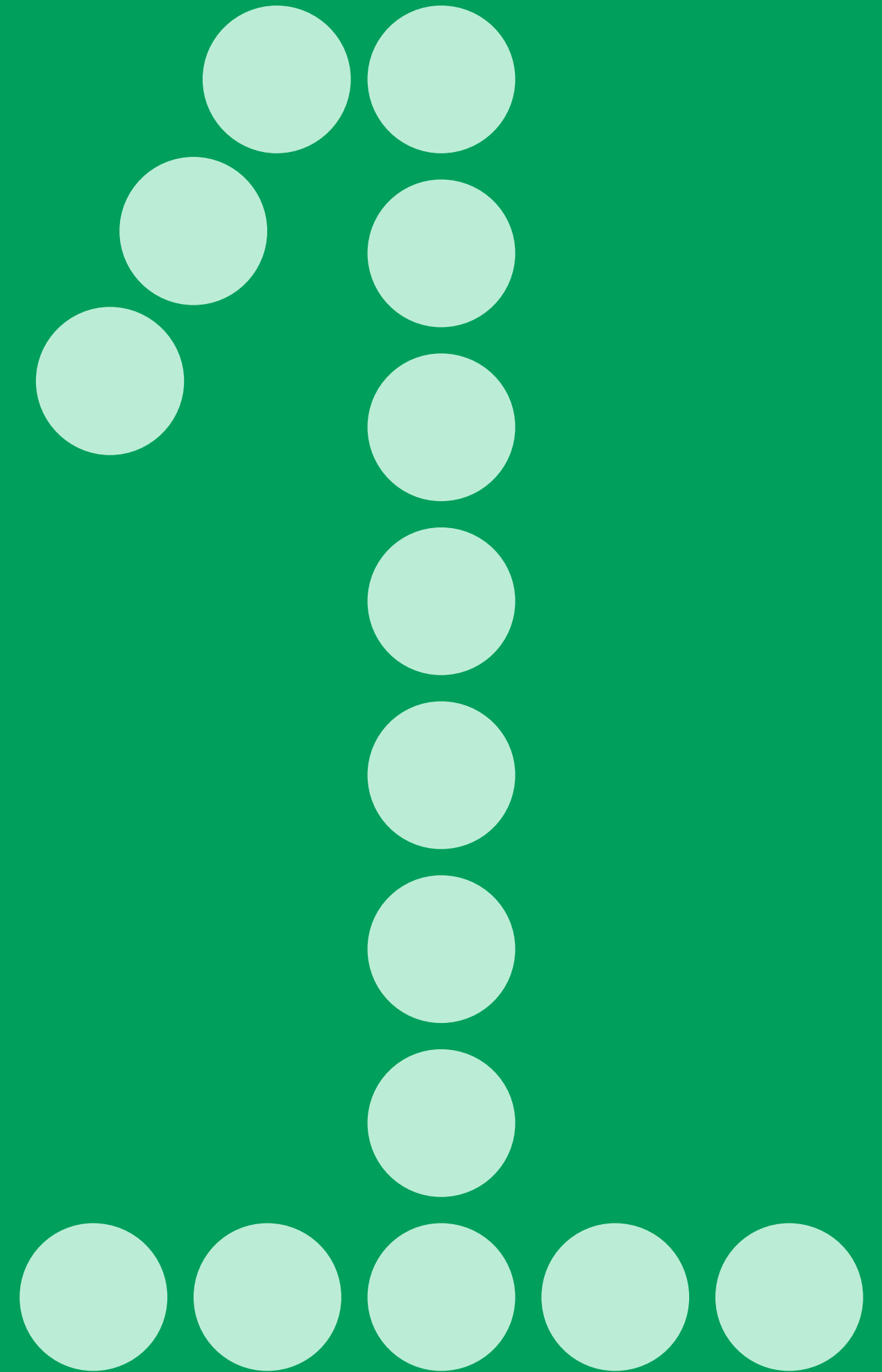
Modernizing curbside recycling.
Driving the circular economy.
Building a sustainable world.



ÉEQ at a Glance	Our mission	4
	We live by our Purpose and core values every day!	5
Conversation Between the CEO and the Chair of the Board	A year of transition marked by stakeholder engagement	7
2023 in Numbers	Producers	10
	Corporate partners	10
	Bin Impact	10
	Municipal organizations	11
	Service providers for the modernized curbside recycling system	11
	Organization and governance	11
Highlights	A wide variety of sectors represented by producers	13
	Building a sustainable world through ecodesign, recyclability, and the circular economy	16
	ÉEQ and Circular Materials: A memorandum of understanding that creates value for producers	21
	Partnerships that benefit both producers and the system	22
	Supporting government initiatives with our expertise	23
Managing Modernization	Managing change through best practices	25

Mobilizing producers	Producer membership and mobilization	29
Relations with Municipal Organizations	Partnering with municipal organizations for modernization	33
Reputation and Influence	Promoting ÉEQ's experience and expertise outside Quebec	38
Information, Education, and Awareness	Leadership in our new responsibilities: Making a big impact	42
	Bin Impact: Quebec's citizen brand for curbside recycling	43
Governance	Members of the Board of Directors	47
Corporate Governance Disclosure	Board composition and governance	49
	Board of directors attendance table	49
	Work of the board committees as at December 31, 2023	50
Members		52
Financial statements		61

ÉÉQ at a Glance



Our mission

“Éco Entreprises Québec (ÉEQ), a private non-profit organization, has represented since 2005 producers who put on the market containers, packaging, and printed paper regarding their financial responsibilities for curbside recycling.

Designated as Producer Responsibility Organization (PRO) in 2022, ÉEQ manages the curbside recycling system in Quebec from a sustainable development perspective.

As a leader in extended producer responsibility (EPR), ÉEQ develops, manages, and provides circular economy solutions to its member producers so they can reduce their environmental footprint. ÉEQ places ecodesign, recyclability, and traceability at the core of all actions with its partners.

ÉEQ will continue its role as the organization managing producers' financial responsibilities in the compensation plan throughout the transition period to EPR.”



"ÉEQ places ecodesign, recyclability, and traceability at the core of all actions with its partners."



We live by our Purpose and core values every day!

ÉEQ has high ethical and conduct standards, both internally and for its stakeholders.

At every level of the organization, from the Board of Directors to employees, decisions and actions are guided by ÉEQ's Purpose ("From curbside recycling to the circular economy: Together for a sustainable world") and its ethical values of empowerment, fairness, and vigilance, which it adopted in 2021. We have taken many steps to make sure they are understood and embodied.

- Producing a guide on ethical values and the code of conduct for directors to:
 - Ensure that their actions and decisions are always just to strengthen trust in ÉEQ;
 - Protect ÉEQ's interests;
 - Protect ÉEQ's reputation.
- Developing and giving "deciding with Purpose" training for management committee members

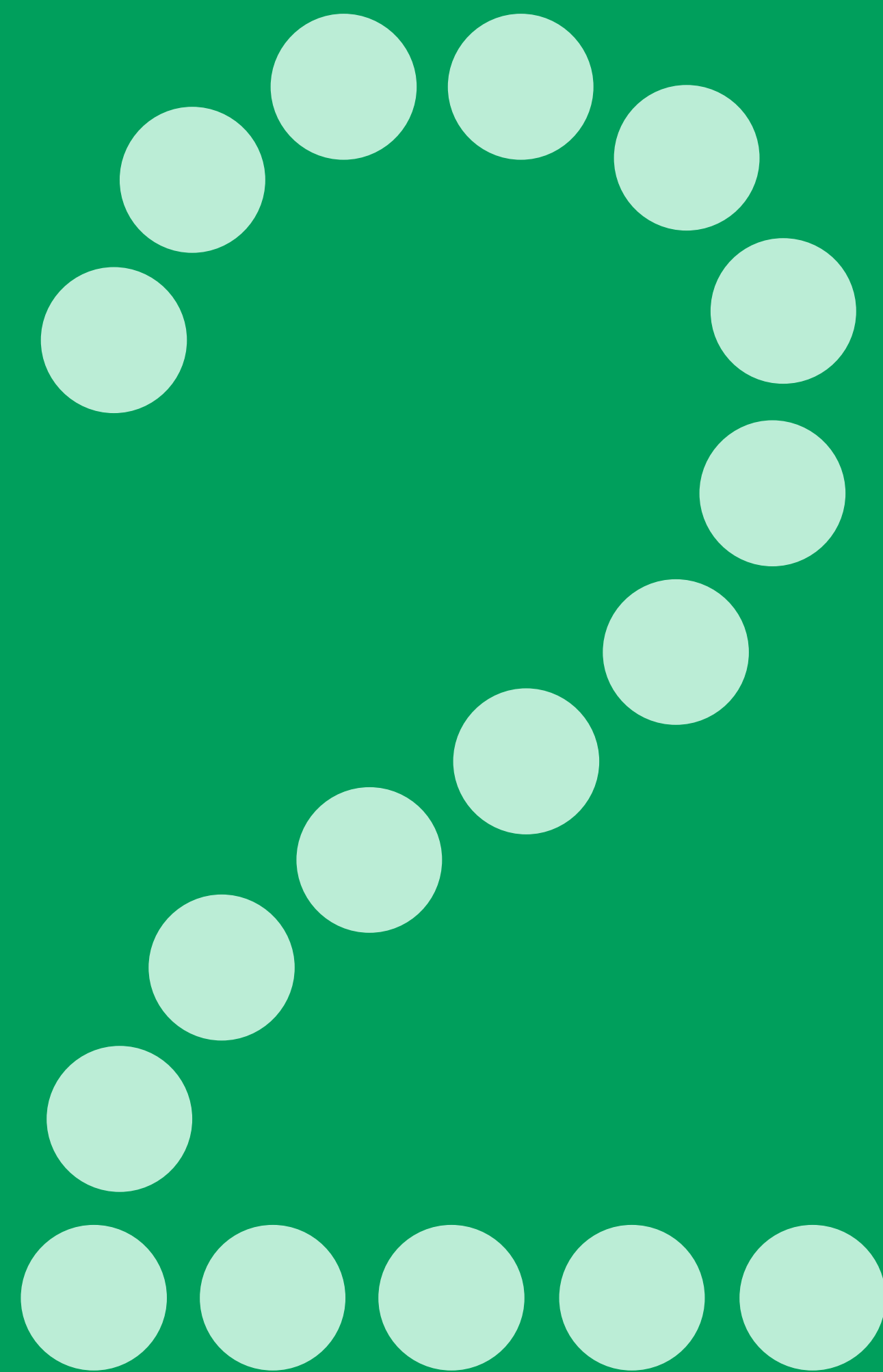
- Holding ethics application workshops for all employees to help them make decisions informed by our values
- Producing a checklist for employees to support them in their day-to-day work

Given all the decisions that are being made to develop the framework for modernized curbside recycling, and considering the relationships being built with stakeholders, it is important that our actions and positions are fair, impartial, and well informed.

We live and breathe ethics every day!

"From curbside recycling to the circular economy: Together for a sustainable world"

Conversation Between the CEO and the Chair of the Board



A year of transition marked by stakeholder engagement



Maryse Vermette
PRESIDENT AND CEO



Denis Brisebois
CHAIR OF THE BOARD

Maryse Vermette: Looking back at all the work carried out over the past year—our first as the curbside recycling PRO—shows how the foundations have been laid for a modernized curbside recycling system.

Denis Brisebois: EPR is bringing about a revolution in change management for the system in Quebec. We're moving away from the status quo and focusing on innovation and best practices while giving producers more control. It affects everyone in the industry, and they all have to rethink the way they do things.

MV: By developing the first Quebec-wide business plan for curbside recycling, ÉEQ is paving the way for a circular economy that promotes ecodesign, recyclability, and circularity of containers, packaging, and printed paper.

DB: We're seeing the Purpose we adopted in 2021, "From curbside recycling to the circular economy: Together for a sustainable world," being deployed in concrete ways as well.

MV: Absolutely. The idea of "together" has been especially important in 2023, seeing as we worked on the huge partnership agreement project with municipal organizations to provide front-line services. It has been a colossal task for ÉEQ, one that's called us to put our values of empowerment, fairness, and vigilance into practice on a daily basis.

DB: Those values are essential to show everyone involved in this transformation of curbside recycling just how much importance we place on ethics and our obligations as a PRO. We have to make decisions that will help this modernization succeed so we can hit the ambitious regulatory targets and goals. We also need to be very vigilant on the financial front to

make sure there is a good return on investment for every dollar invested in the system.

MV: The role of "producer" is a new one for the companies we used to represent. It's a new relationship, based on a contractual membership structure, that formalizes the responsibilities and commitments that ÉEQ (as a PRO) and the producers share.

DB: I would also like to talk about the incredible mobilization of the more than 2,453 producers that have become ÉEQ members. By signing a contract with ÉEQ, they've committed to finding ways to continually improve their practices so they can promote the ecodesign, recyclability, and circularity of their containers, packaging, and printed paper.

MV: Given the partnerships with municipal organizations, ÉEQ has had to increase its presence across Quebec. It is revolutionary to ask municipalities to join forces to optimize collection services. However, they've stepped up to the plate, as well.

DB: You certainly have had quite the presence in the field. It's that approach that helps ÉEQ listen, recognize the skills of the different players in the system, and act in a way that respects our partners.

MV: Absolutely! ÉEQ has also issued a call for proposals to the 23 sorting centres in Quebec as part of its new responsibility for the system. That work is continuing into 2024; we are hoping to sign contracts that lead to major changes to practices and standards, with the aim of improving the quality of sorted materials. This initial project will provide a framework for distributing tonnage across Quebec's sorting centres and allow

"It is revolutionary to ask municipalities to join forces to optimize collection services. However, they've stepped up to the plate, as well."

— Maryse Vermette
PRESIDENT AND CEO

us to assess whether additional centres are necessary to meet current and future needs.

DB: That's why I was so proud to represent producers at the groundbreaking ceremony for the new sorting centre in eastern Montreal in late October. This is ÉEQ's first contract for the implementation and operation of a modern sorting centre. It makes producers central to the system, and shows our determination to take decisive action to modernize the infrastructure for sorting our recyclable materials.

MV: We've also started talks with Quebec's processors and recyclers to ascertain their interest in and capacity for processing the materials that leave the sorting centres. That will allow us to assess the market needs and recycling infrastructure challenges before we sign sales contracts in 2024.

DB: This work with the stakeholders in the value chain needs to be supported by producers and their suppliers. And through activities like the Packlab, a collaborative lab to reimagine packaging, as well as tools like packaging ecodesign and recyclability guidelines that are inspired by international best practices, ÉEQ is truly showing its leadership and vision when it comes to ecodesign.

MV: Of course, we can't forget citizens' role in this equation either. ÉEQ is counting on Bin Impact (its new citizen brand for the bin) and the extensive social campaign it will be rolling out in 2024 to educate Quebecers about the right way to sort materials and how proper sorting supports the circular economy of the containers, packaging, and printed paper from our producers.

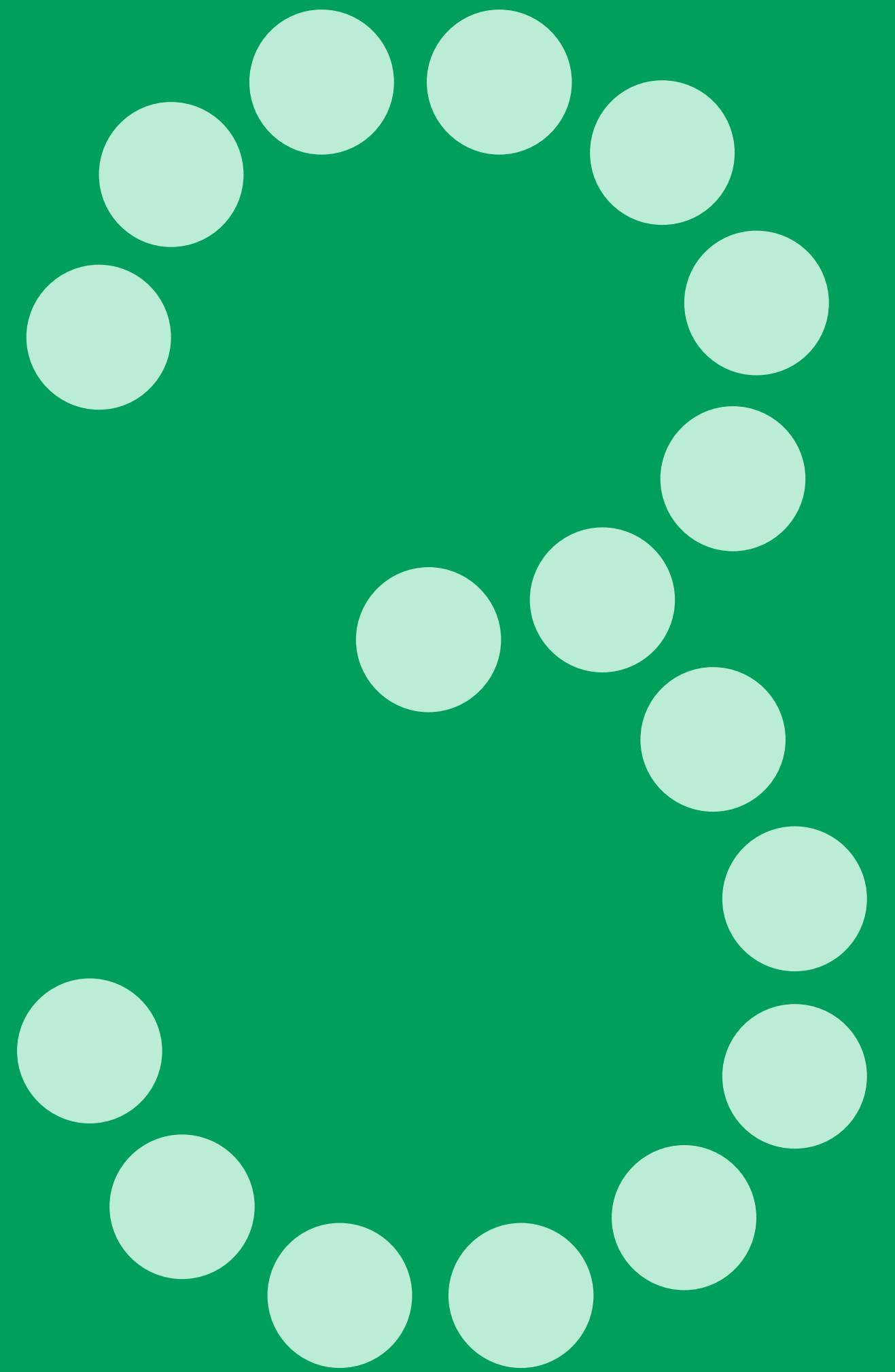
DB: Citizens need to understand that their actions have an impact, and be proud of doing

the right thing every day. We also want people to see what happens to their recycling after it goes in the bin so they can be confident their items are getting a second life.

MV: All that work by the people on the ÉEQ team, whom I would like to thank most sincerely, is supported by robust governance with integrity. I want to emphasize that here at ÉEQ, we are fortunate to count on such an engaged and committed Board of Directors. They truly did a massive amount of work in 2023.

DB: All in all, it's been a busy year full of accomplishments! Bravo to the producers who are embracing the vision. Thank you to the strong, dedicated team that stays aligned with the organization's values for implementing the vision. And thank you to the partners in the value chain who are jumping on the modernization bandwagon with us!

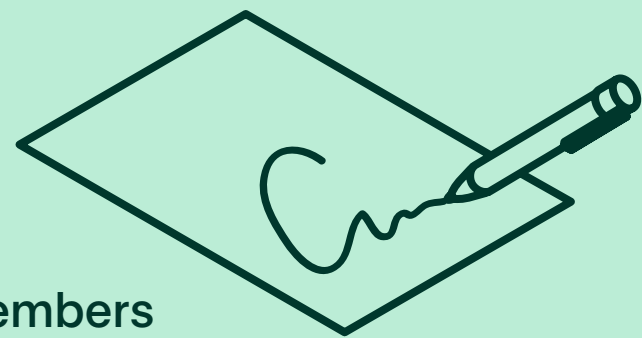
2023 in Numbers



Producers

2453

producers who have signed a membership contract and are members of ÉEQ as the curbside recycling PRO



\$214.47M

Total contributions paid for the 2023 Schedule under the compensation plan

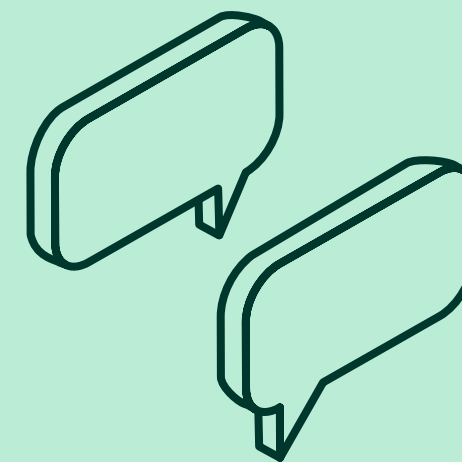


\$44.1M

Total 2023 special producer financial participation (PFP) charged to producers to finance the transition to EPR for curbside recycling

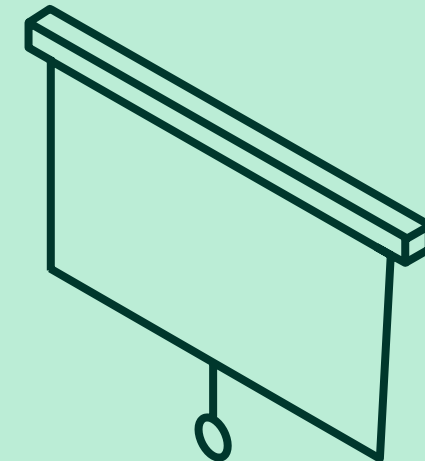
6000

communications between company service agents and producers for support and guidance



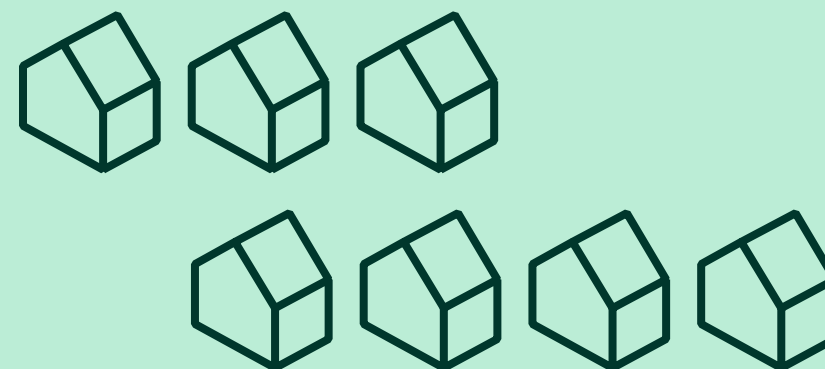
1725

participants in ecodesign training and conferences



7

partnerships with associations representing member producers



Corporate partners

35

strategic partnership, visibility, and participation agreements with 24 stakeholders



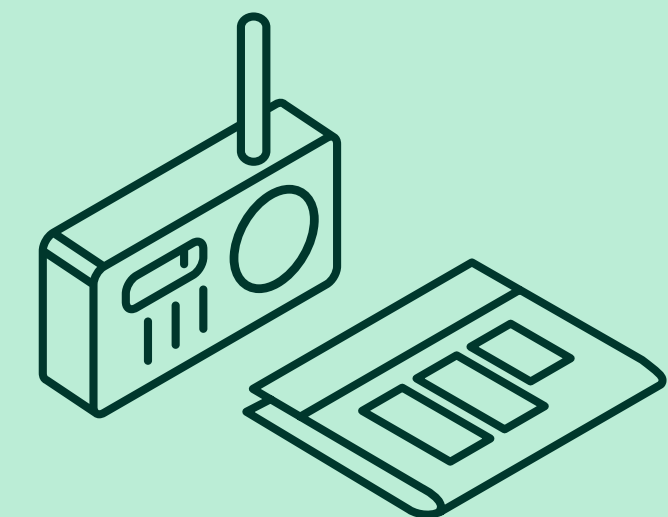
Bin Impact

38.5M

Total media reach of the PR campaign in number of impressions

202

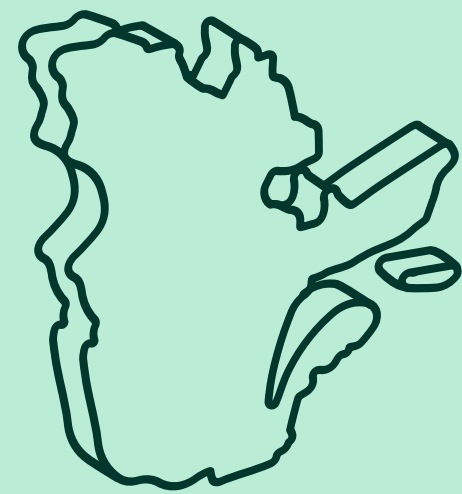
media mentions (print, TV, and radio) of the launch of the citizen brand and the Bin Impact campaign



Municipal organizations

150

elected officials and directors general met across 7 regions of Quebec



1,000

municipal officials attended the various conferences and assemblies organized by the FQM and the UMQ, to which ÉEQ also participated



1,070

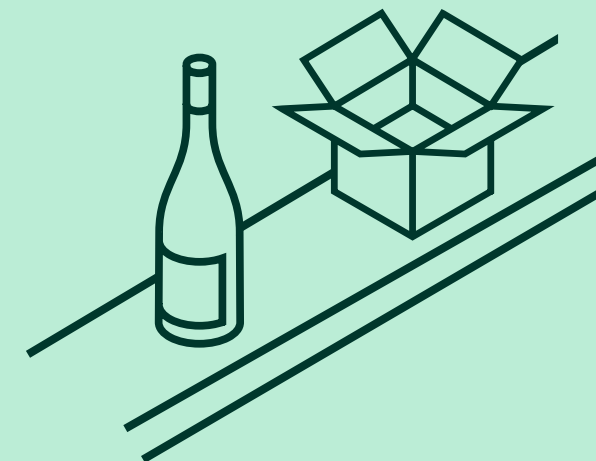
elected officials and municipal managers who attended the 6 webinars as part of the partnership with Réseau environnement on the contractual relationship for collection and transportation services



Service providers for the modernized curbside recycling system

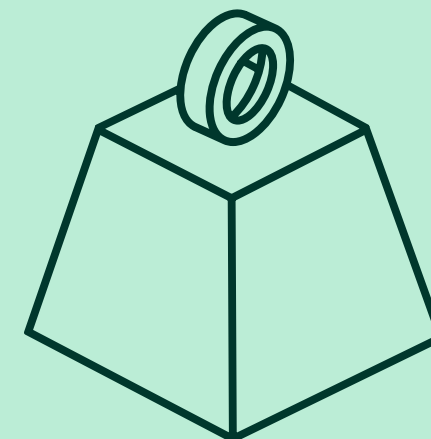
23

sorting centers management team met as part of the call for proposals for sorting recyclable materials



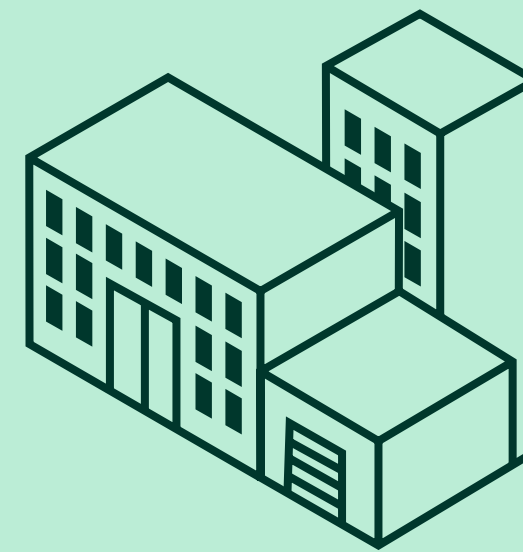
150,000

tonnes of material that will be processed by the new Montréal-Est sorting centre once it opens



31

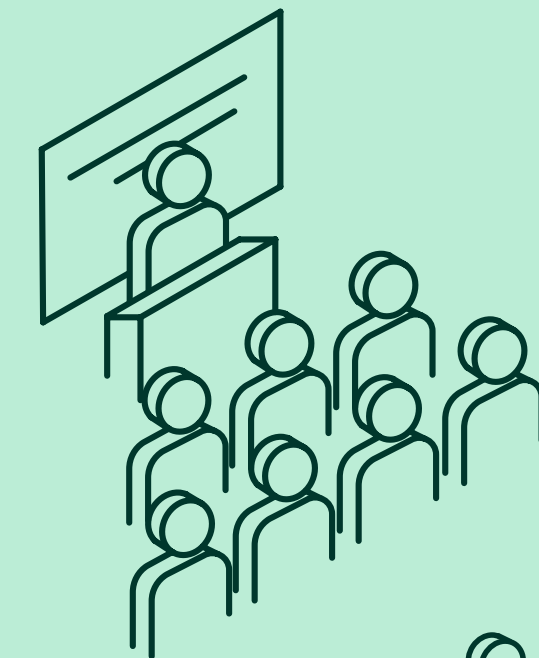
local processors and recyclers who responded to the call for expression of interest in processing sorted materials, 29 of which are local businesses



Organization and governance

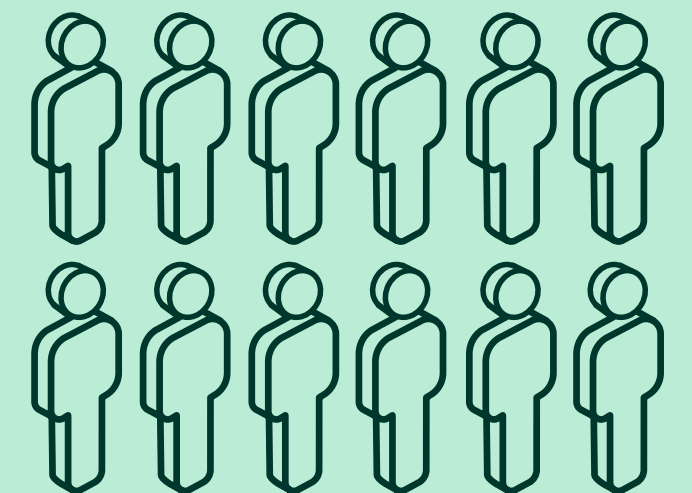
28

Board of Directors and committee meetings



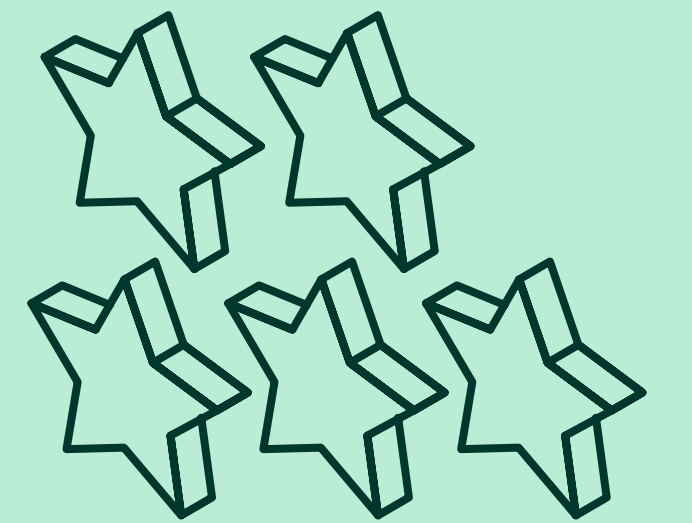
12

managers needed to implement ÉEQ's strategic plan leading to EPR for curbside recycling

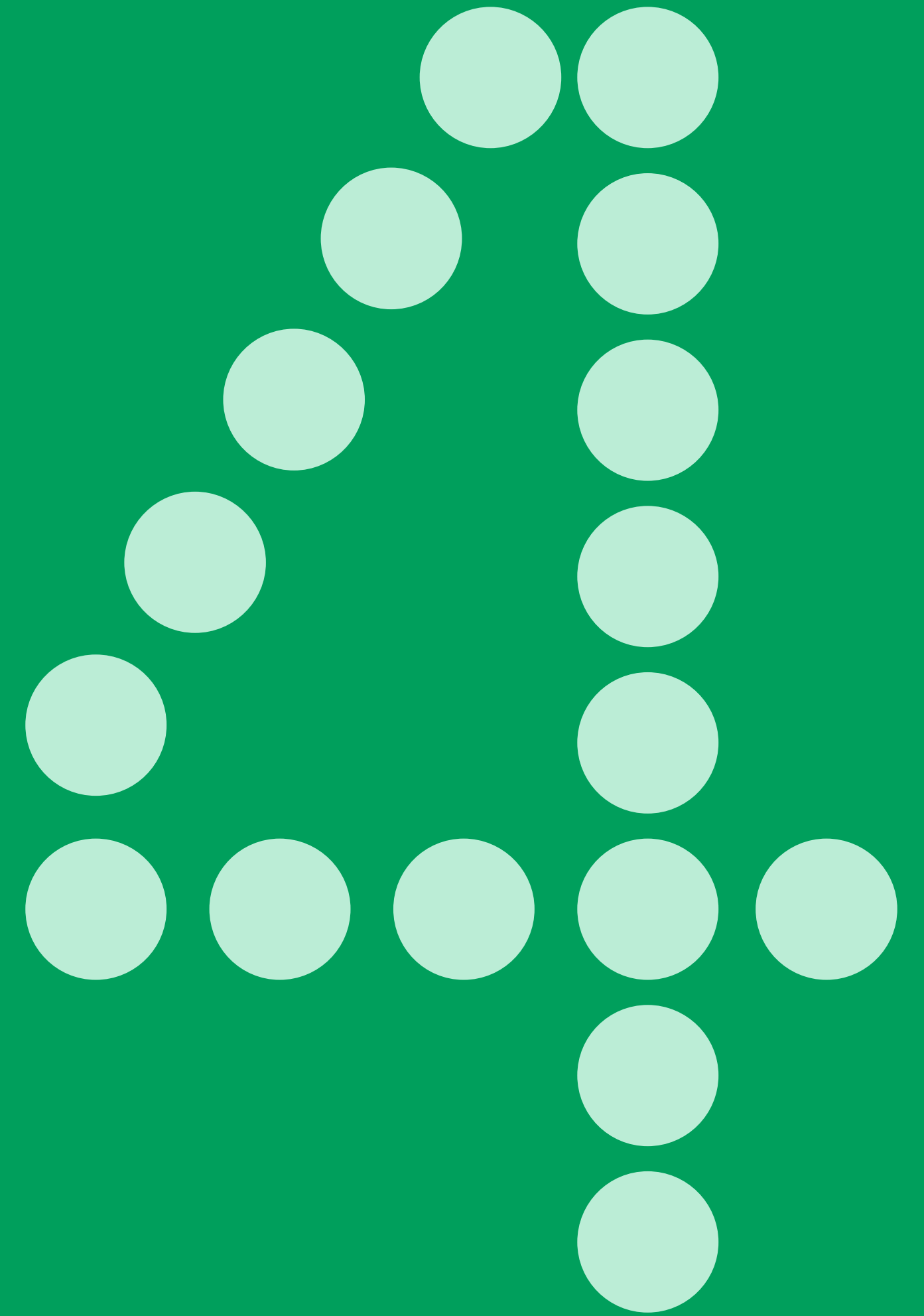


93%

Overall satisfaction rate of 60 employees with ÉEQ, according to an internal employer brand survey conducted in November



Highlights

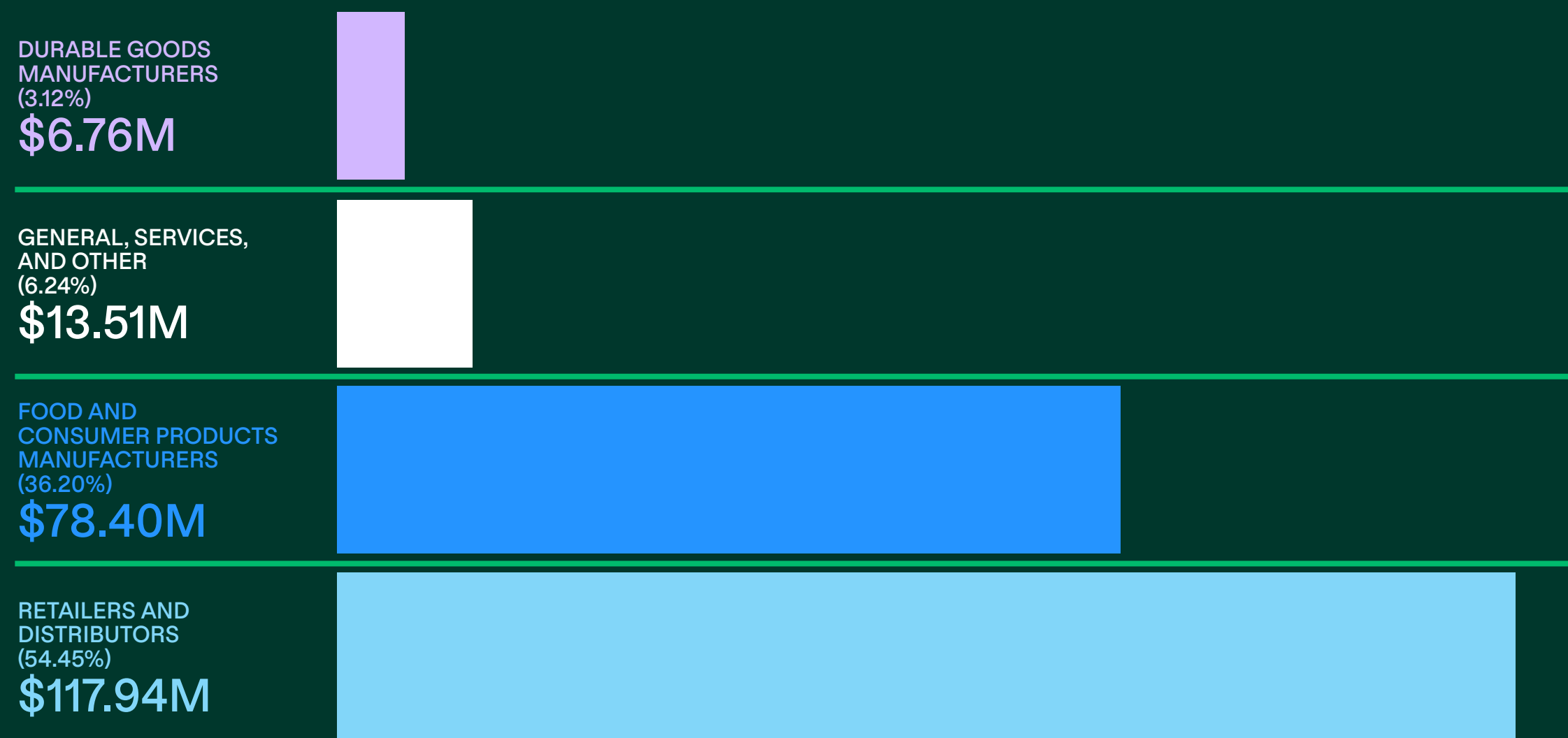


A wide variety of sectors represented by producers

Breakdown by sector

The more than \$214 million in contributions are largely borne by retailers and distributors (55%) and food and consumer product manufacturers (36%).

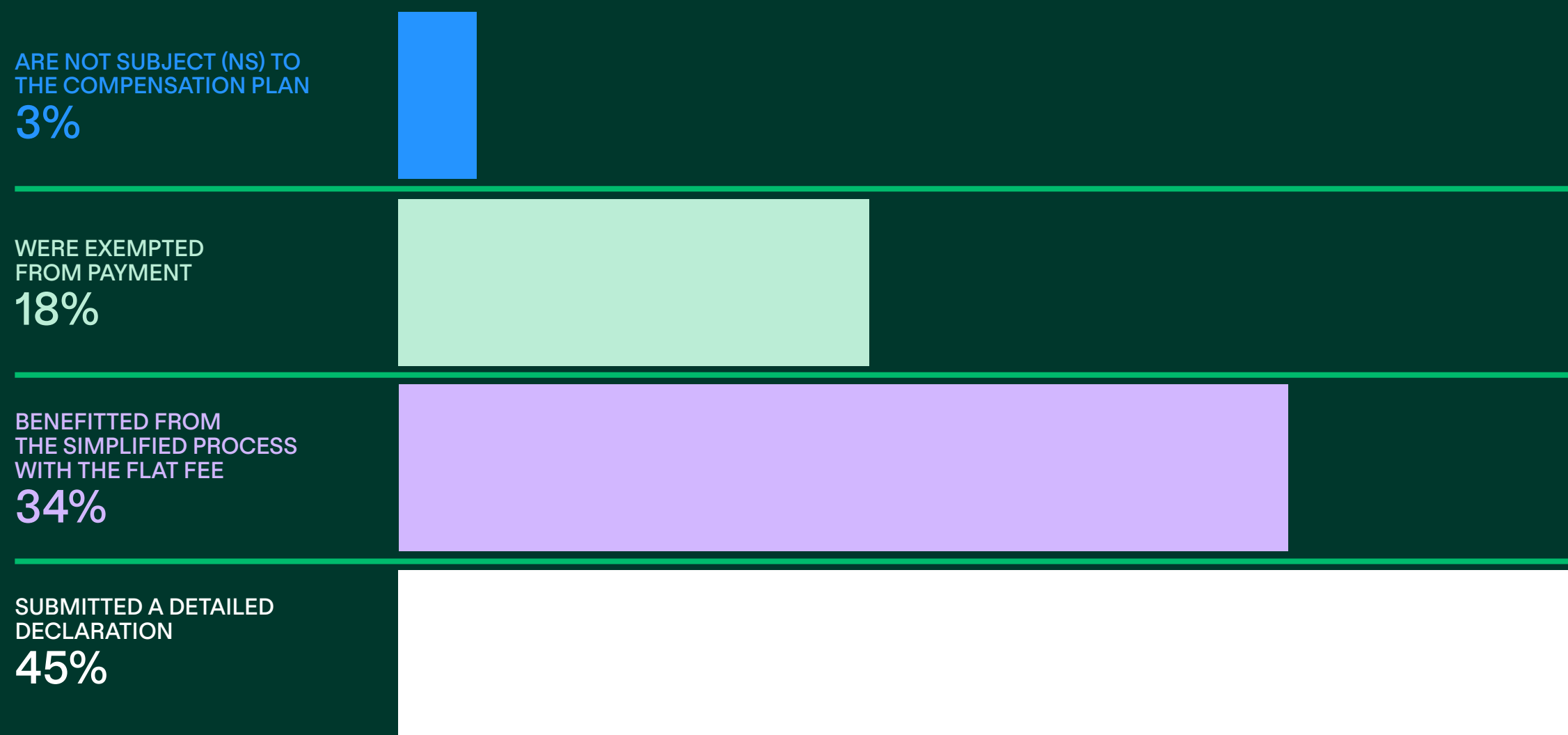
TOTAL
\$214M



Declarations by type

2,417 declarations submitted for the 2023 of contributions.

TOTAL
2,417 declarations



Breakdown by material

Materials put on the market in 2022 (2023 Schedule of Contributions)

- Nearly 610,000 tonnes of materials were declared by companies for the 2023 Schedule of Contributions.
- The post-pandemic return to “normal” led to a drop in containers and packaging for the fast food, hardware, and food sectors.



ALUMINUM
1.56%
9.49 kt

STEEL
3.54%
21.57 kt

PRINTED PAPER
13.63%
82.95 kt

GLASS
22.88%
139.24 kt

PLASTIC
24.35%
148.15 kt

PAPER/CARDBOARD
34.04%
207.12 kt

First special PFP in 2023

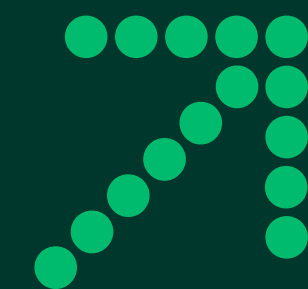
- As part of the transition to implementing EPR, the first special producer financial participation (PFP) was introduced.
- Goals: Fund the costs of agreements with municipal organizations that will transition to EPR in 2024, set up a reserve fund, and finance expenses related to ÉEQ's new role as PRO for curbside recycling EPR.

Ecodesign bonus linked to the 2023 Schedule of contributions

- The streamlined terms and the higher bonus are bearing fruit, and companies have continued to show interest in the ecodesign bonus linked to the 2023 Schedule of Contributions.
- 21 companies submitted 31 bonus applications, for an estimated total of over \$360,000—more than 60% growth from 2022.
- A wide variety of requests were made with a broad scope of completed ecodesign actions, and applicant companies (very small, medium-sized, and very large).

Ecomodulation of the 2024 Schedule of contributions – First penalties introduced

- Three new measures were introduced in line with the 2021–2024 ecomodulation roadmap:
 - Separate declaration for new or emerging fibres;
 - Separate declaration for aluminum aerosol cans;
 - Application of a 20% penalty to **PVC**, **PLA**, and other degradable plastics.
- The ecodesign incentive bonus was renewed for a fourth year.
- Why require separate declarations? To gather specific information on these materials so ÉEQ can evaluate the measures to be taken in a future Schedule of contributions.
- Why impose penalties? To discourage the use of materials that have no recycling output or that contaminate other materials, reducing their quality.



Application of a 20% penalty to PVC, PLA, and other degradable plastics

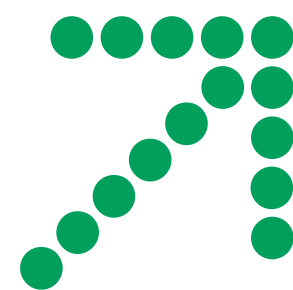
Click on the icon to learn more.

Building a sustainable world through ecodesign, recyclability, and the circular economy

As part of its relationship with its members and in compliance with the regulatory obligations to promote ecodesign, ÉEQ is committed to prioritizing ecodesign, recyclability and the circular economy of containers, packaging, and printed paper in its actions. It has taken several steps in this direction with producers and their suppliers, sorting centres, and recyclers/processors.

Packlab – A Canadian first!

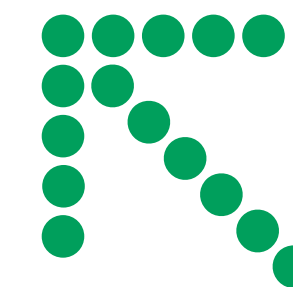
→ A collaborative laboratory for rethinking, reinventing, reducing, reusing, and recycling packaging from a circular economy perspective, which brought together over 160 participants representing various stages of supply and value chains in the curbside recycling system.





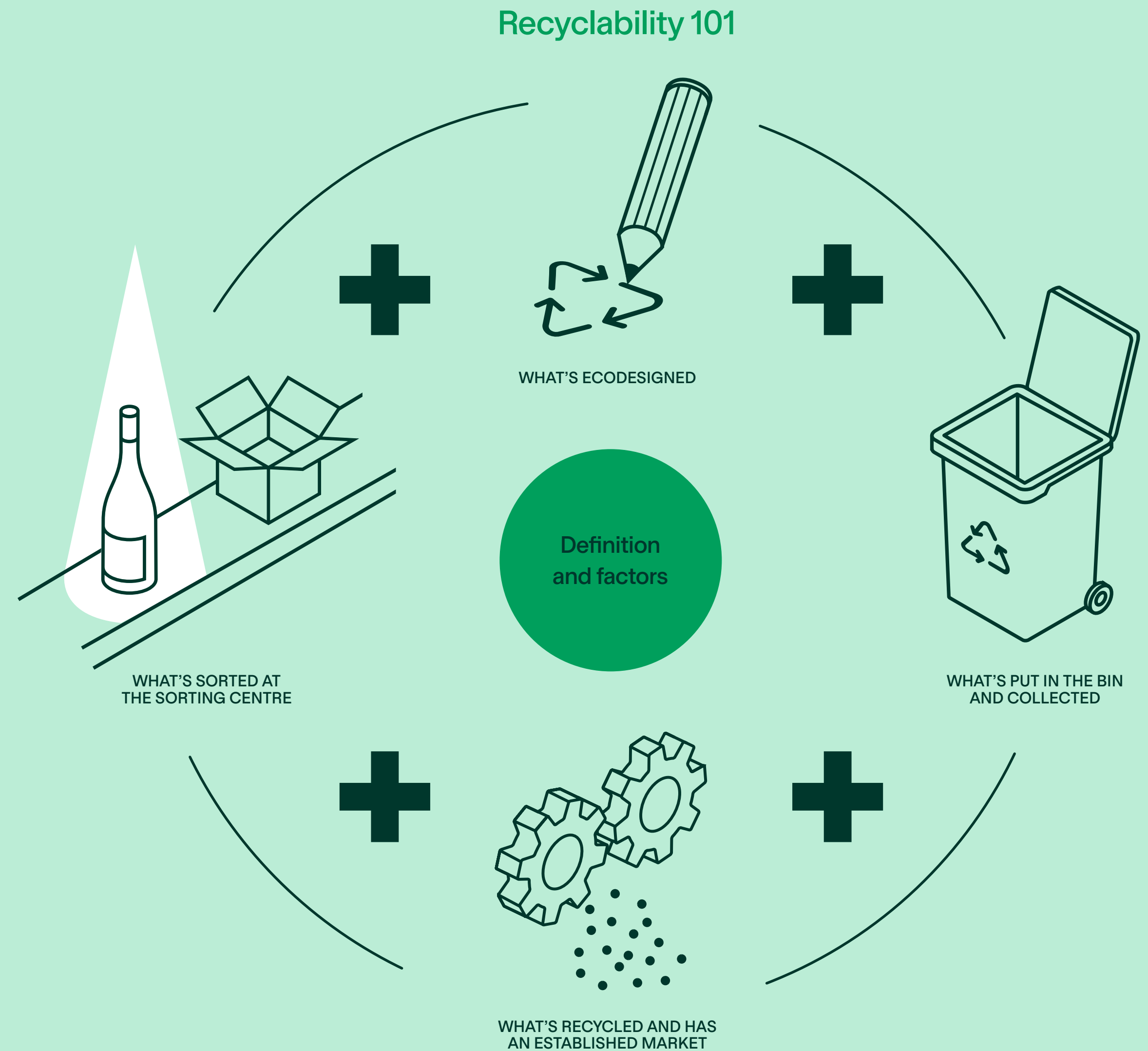
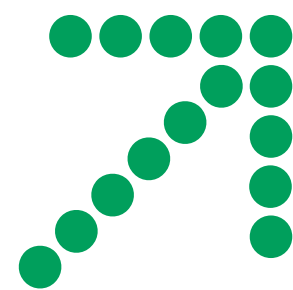
Marketing Guide – How to make ecodesign a core part of a packaging production process

- ÉEQ joined forces with the agency LG2 to create a guide for incorporating creativity and sustainability into packaging design. The guide was released in the spring of 2023.
- Its goal? Help creative agencies and designers, who work alongside producers, more easily incorporate ecodesign in the packaging production process.

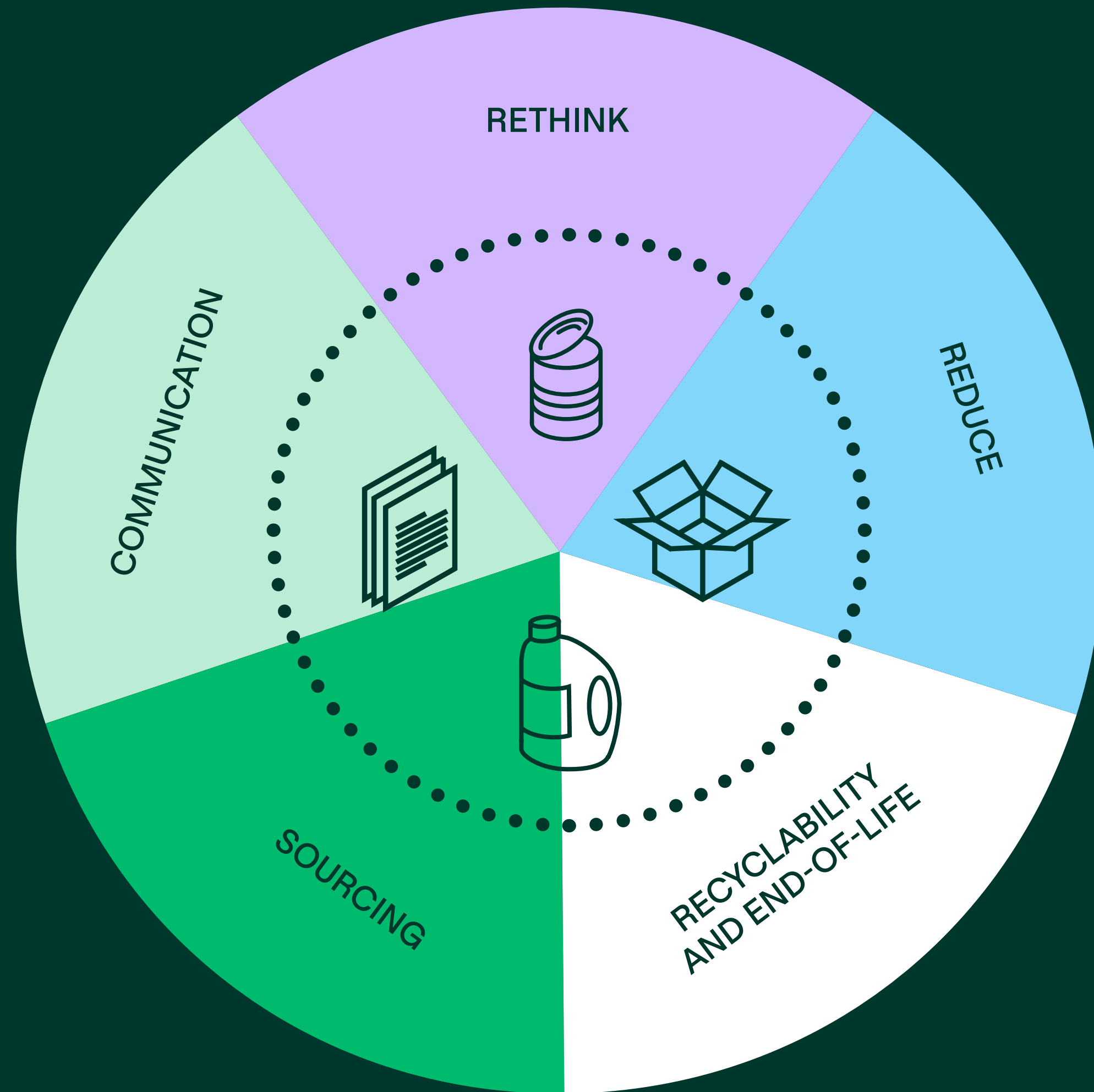


Guidelines on the recyclability of different materials (plastics, fibres, glass, and metals)

- This major project will define ecodesign and recyclability from a circular economy standpoint, in line with Canadian practices and global guidelines.
- This work will result in a “Recyclability 101” guide on the recyclability of packaging and its components for producers.

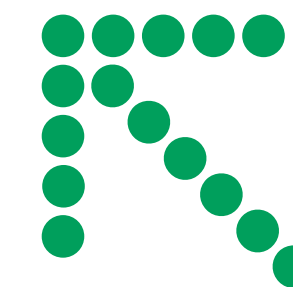


Ecodesign strategies



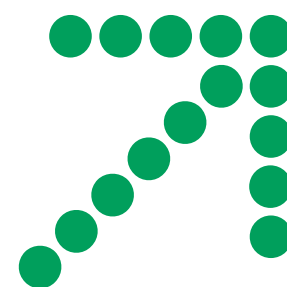
Ecodesign guidelines


- These guidelines aim to improve companies' understanding and increase their adoption of ecodesign. They are inspired by international practices, but have been tailored for the North American and Quebec markets.
- A guide on the broad strokes of ecodesign ("Ecodesign 101") will be developed to explain the basics and key concepts such as the right packaging, the purpose of packaging, and life cycle thinking.



2021-2025 ecomodulation roadmap

- A midterm report was produced, confirming that ÉEQ is on target or on track for most of the measures identified.
- In the terms of EPR, ÉEQ has:
 - Reasserted the place and role of ecomodulation in promoting ecodesign and the circularity of materials
 - Updated the foundations of its roadmap to focus on:
 - Adjusting the financing formula
 - Integrating economic incentives (bonuses) and disincentives (penalties) into the producers' financial contribution





Update of the 2021-2025 ecomodulation roadmap

In 2020, Éco Entreprises Québec (ÉEQ) adopted an ecomodulation roadmap for the Schedule of Contributions (SoC) to provide guidance to producers on the evolution of financial participation in the context of the transition towards a modernized curbside recycling system based on an extended producer responsibility (EPR curbside recycling) approach. As a reminder, the roadmap aims to:

- Guide companies in selecting packaging compatible with the curbside recycling system.
- Account for material's performance and impact along the value chain.
- Recognize and support companies' ecodesign efforts.
- Promote increased recyclability of materials from a circular economy perspective.

Mid-term report and main achievements

The majority of the measures defined in the roadmap, as well as additional measures, have been or are in the process of being implemented. A number of them have been implemented as part of the simplification and improvement of the Ecodesign Incentive Bonus pilot project. Since the 2022 SoC, the bonus is driven by ten ecodesign actions in four themes: source reduction, procurement, recyclability and communication. For full details of the bonus, visit the [bonus page](#).

Ceramic
(broadening of targeted CSP)

Plastic laminants
(distinguishing the rates)

Polypropylene
(distinguishing the rates)

Wood and cork
(broadening of targeted CSP)

Fixed rates
(problematic materials)

Porcelain
(broadening of targeted CSP)

2021 SoC
2022 SoC
2023 SoC


Ecodesign Incentive Bonus
(pilot project)

Ecodesign Incentive Bonus 2.0
(simplified and improved pilot project)

Malus announcements

- PVC
- Degradable and compostable plastics

Summary of the 2021-2025 roadmap achievements



ÉEQ and Circular Materials: A memorandum of understanding that creates value for producers

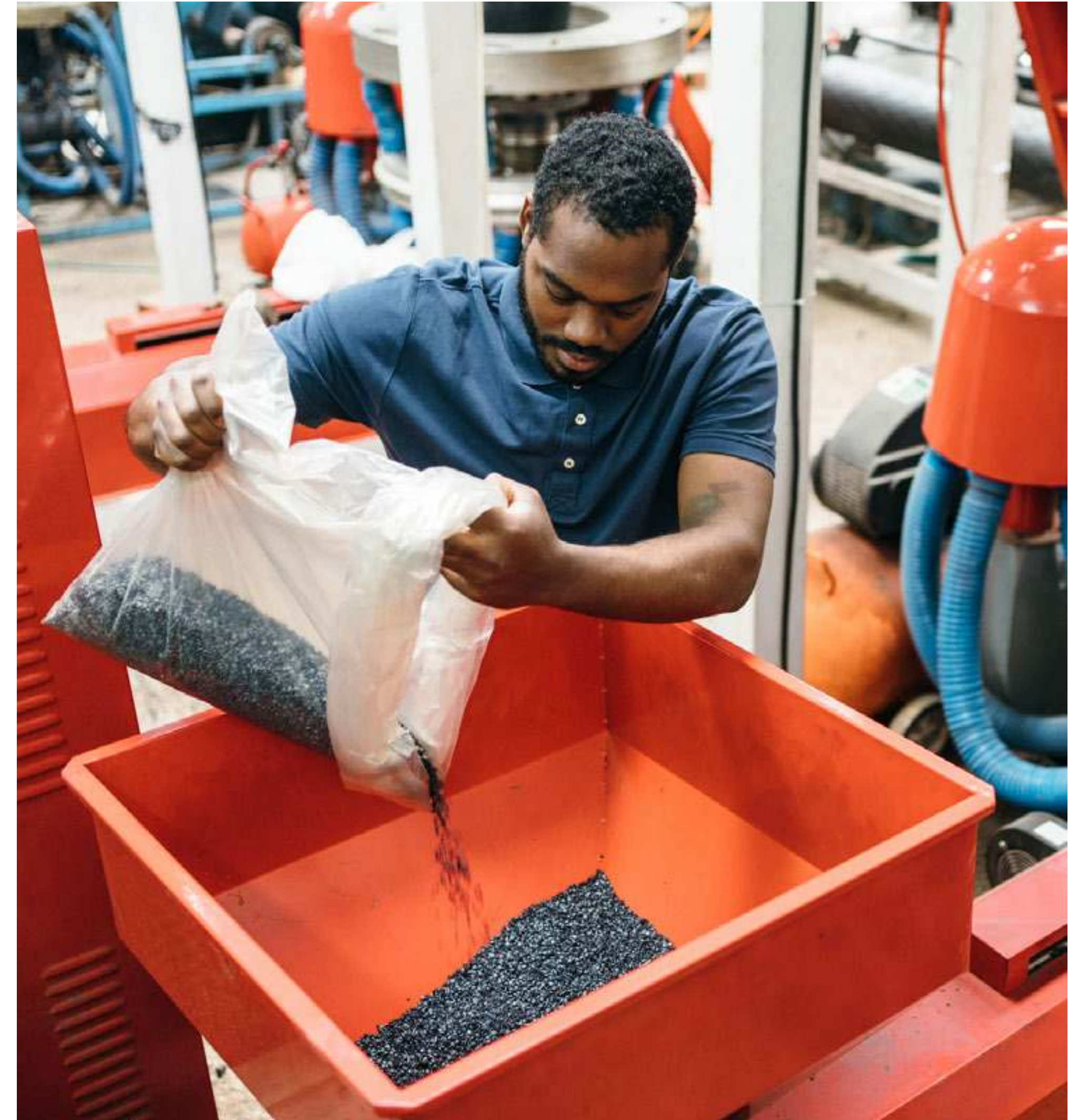
→ Agreement formalizing the collaboration between ÉEQ and Circular Materials for the 2023–2025 period

AGREEMENT TO:

- ✓ Discuss common issues;
- ✓ Identify solutions and share initiatives to optimize practices and improve the circularity of materials;
- ✓ Spark innovation;
- ✓ Achieve common goals related to operational activities, performance measures, technological innovations, management processes for producer declarations, and infrastructure investments.

→ Discussions held in 2023 focused on exploring opportunities to align key organizational practices. More specifically, the discussions centred on:

- Exploring opportunities for collaboration on tendering, managing contracts and data, and identifying technological solutions;
- Assessing opportunities to leverage larger volumes by combining volumes of certain materials from both provinces to maximize efficiency;
- Conducting a study to understand the capabilities and limitations of plastics sorting and recycling infrastructures in Ontario and Quebec;
- Exploring opportunities to lower costs for producers by attracting investments in sorting and recycling infrastructure from governments and institutional investors.



Partnerships that benefit both producers and the system



ÉEQ is also committed to supporting partnerships with organizations that work on packaging circularity, with the goal of optimizing resources and harmonizing definitions and standards. Here are just a few of the agreements that were signed or worked on during the year.

Fonds d'action québécois pour le développement durable (FAQDD)

- ÉEQ entered a partnership with the FAQDD for its \$16.5M program to support the ecodesign of recyclable food packaging.
- ÉEQ is a member of the project evaluation committee and organizes training sessions for the program's eco leader agents and experts, as well as the teams for the selected projects.

Circular Plastics Taskforce (CPT)

- As a partner of the CPT since 2021, ÉEQ has continued its participation on the steering committee and its involvement in the taskforce's work.
- Supported by a \$510k grant from the Ministère de l'Économie et de l'Innovation, the CPT focused on the food grade process and recycled content, traceability, clear thermoformed **PET** recycling **PS** packaging up to food grade, and [PRFLEX](#).
- In 2023, the CPT adopted a formal non-for profit structure to carry out its work, and a representative of ÉEQ was appointed director to the Board.

PRFLEX

- PRFLEX is an umbrella project for the primary sorting, secondary sorting, and recycling of flexible packaging, initiated by CPT and run by a consortium of seven organizations, including ÉEQ.
- Its goal is to evaluate and improve recovery and recycling rates for flexible plastics collected from Canadian households.
- Initial findings: Major adjustments will be needed at sorting centres to enable the capture of flexible plastics, which represent a large but diversified source. Additional secondary sorting infrastructure will also be necessary.

Canada Plastics Pact (CPP)

- ÉEQ is one of the CPP's 46 implementation partners, which represent the broader system of research, policy and standards development, management, and other relevant activities for the Canadian value chain.
- ÉEQ participates in the steering committee, the recycled content working group, and the flexible plastics working group.

Supporting government initiatives with our expertise

Consultations for Quebec's 2024–2029 plastics reduction and responsible management strategy

- ÉEQ took part in the discussion forum set up by the Government of Quebec, which brought together some hundred experts to comment and make recommendations on the consultation document leading to the adoption of a strategy in 2024.
- More specifically, its comments and recommendations addressed:
 - Centralizing programs and financial support with ÉEQ for initiatives to reduce, reuse, and replace plastic in containers and packaging;
 - Supporting any tax credits for ecodesigning plastic products;
 - Ensuring consistency with the federal government's plastics strategy and the initiatives underway in Quebec and Canada.

Environment and Climate Change Canada (ECCC) consultation on the Risk Management Scope for Per- and Polyfluoroalkyl Substances (PFAS)

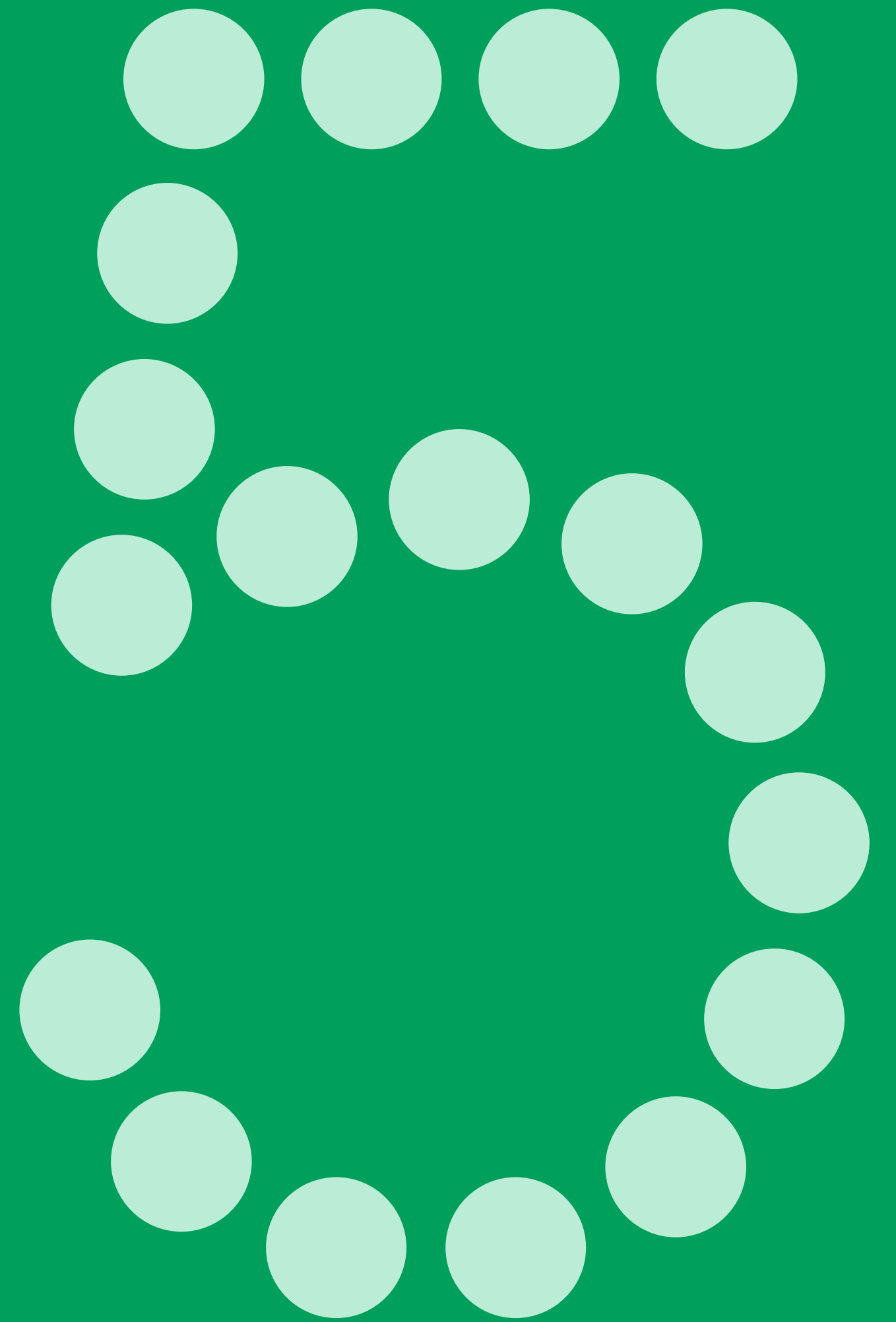
- ÉEQ submitted expert comments to ECCC, highlighting lessons learned and alternatives to PFAS for containers and packaging identified in a research project conducted in collaboration with master's students at the Université de Sherbrooke.
- Seven recommendations were proposed to reduce the presence of PFAS, thereby reducing Canadians' exposure to the substances.

ECCC's regulatory framework on recycled content and labelling rules for plastics, and development of a federal plastics registry

- ÉEQ submitted comments and 14 recommendations to ECCC based on analyses, studies, and initiatives underway in Quebec and abroad:
 - Recycled content:
 - Assessment of the economic and environmental impact of the proposed measures and financial support for R&D.
 - Labelling rules:
 - Designation of EPR organizations as responsible for developing technical guidelines and protocols for measuring recyclability;
 - Revision of the timetable to adjust to the curbside recycling EPR programs and traceability measures being deployed elsewhere in Canada.
 - Registry:
 - Reduction of the administrative burden on producers by using existing data from EPR organizations for all aspects of containers and packaging.



Managing Modernization



Managing change through best practices

Maturing an industry requires not only structure but also a leader that can coordinate efforts and ensure cohesion between all stakeholders.

Following the adoption of the curbside recycling development and implementation plan (DIP) in 2022, ÉEQ updated the plan in 2023 to incorporate a business perspective.

THE UPDATED PLAN COVERS:

- ✓ Producer engagement and obligations;
- ✓ Local collection and transportation service;
- ✓ Material sorting;
- ✓ Material recovery;
- ✓ Isolated and remote regions and Indigenous communities;
- ✓ Industrial, commercial and institutional (IC&I) waste, multiresidential buildings, and outdoor public spaces;
- ✓ Stakeholder engagement strategy;
- ✓ Information, education and awareness strategy;
- ✓ Risk management and contingency planning;
- ✓ Financial forecasts.



The modernization of curbside recycling represents a significant change in established practices, which in turn means that change management is necessary for all stakeholders.

→ ÉEQ will facilitate the adoption of these changes, in particular for producers who are being called upon to support a successful curbside recycling program through their design choices for containers, packaging, and printed paper.

→ ÉEQ is also counting on the Quebec government to support curbside recycling as a fundamental part of the circular economy.



Here are some of the steps ÉEQ took with stakeholders in 2023

Standardized list of materials to facilitate citizen action

ÉEQ has committed to producers that no material will be left behind. To support this, it has developed a standardized list of materials that are accepted for curbside recycling, which is an integral part of partnership agreements with municipal organizations.

On the other side of the coin, a plan for **problematic materials** will be rolled out over the next few years. The plan will allow those materials to be managed properly and give producers support for ecodesign and access to ecomodulation measures to facilitate their substitution with recyclable packaging.

Sorting centres

With EPR, sorting centres become sorting operators and service providers under contract with ÉEQ.

As part of this transition, a **call for proposals process** was launched to determine the distribution of tonnage across Quebec's sorting centres.

- ① A base tonnage was allocated based on processing capacity (an invitation to sorting centres operating in Quebec was issued in the fall of 2023 for the sorting of materials from curbside recycling)
- ② Additional tonnages were allocated on a competitive basis

A standard contract will set out the terms and conditions for receiving, sorting, and preparing materials, as well as performance criteria, monitoring, reporting, and payment.

- The contract will be proposed and its term will be determined in early 2024, based on each sorting centre's capacity to meet the established performance criteria and handle the cost of processing

Transitional contracts have also been developed to cover sorting management for municipal organizations that make the transition to EPR before January 1, 2025.

Consideration on building new sorting centres

An analysis of service to the greater Montreal area has shown the need for new sorting infrastructure.

Following a call for proposals, an initial 10-year contract was awarded to Matrec – GFL for the construction and operation of a new sorting centre the East End of the island of Montreal. By 2025, the centre will be processing 150,000 tonnes of materials using state-of-the-art equipment. Further calls for proposals for the construction of new sorting centres are expected in 2024.

Processors and recyclers

Starting in 2025, ÉEQ will be responsible for marketing the material and will outsource logistics and transport coordination to sorting centre operators. ÉEQ's material recovery strategy focuses on:

- Maintaining healthy market competition;
- Developing outlets for local and neighbouring markets;
- Addressing the traceability and accountability required to meet regulatory targets.

To support the development of its strategy, a call for expression of interest was issued to processors and recyclers in Quebec and the neighbouring regions in the spring of 2023.

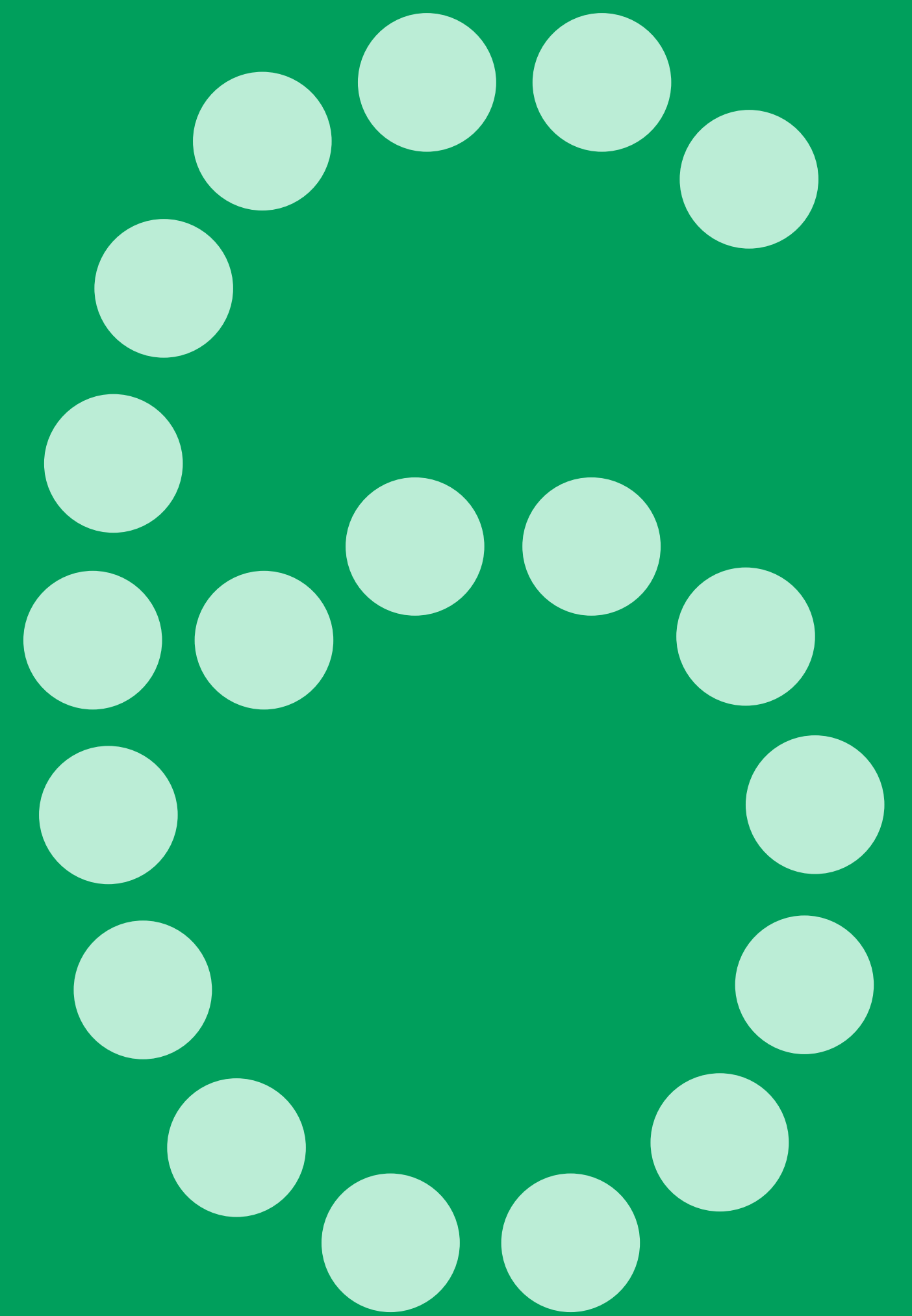
- More than thirty (31) processors and recyclers, almost all from Quebec, answered the call
- ÉEQ received comprehensive information to support its work and considerations on sorting and recovering materials.

An awarding approach will be implemented in 2024. The process will be customized to each sector, taking recovery capacities into account. Local buyers will be favoured, with abilities and the level of competition being considered.

In 2024, ÉEQ intends to continue implementing the identified actions and refining certain orientations. The next major milestone is January 1, 2025, when the EPR for curbside recycling scheme officially comes into force.



Mobilizing producers



Producer membership and mobilization

Producers are now a key part of the modernized curbside recycling system. They need to formalize their relationship with ÉEQ and become members of the PRO to confirm the delegation of their responsibilities to develop, implement, and finance the curbside recycling system.

This mandatory membership is new for companies that are subject to the compensation plan as it was previously voluntary.

As such, 2023 was marked by numerous engagement, membership, and collaboration initiatives.

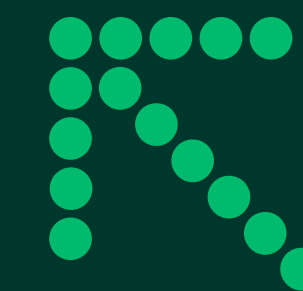
Mobilization strategy

The producer engagement strategy is aimed at both existing ÉEQ members, which need to transition to producer status, and at new producers targeted by EPR.

It aims to:

- Build a genuine business relationship with ÉEQ members;
- Onboard new members with added value right from the start;
- Strive for continuous, proactive improvement in marketing practices to go beyond the responsibilities and obligations set out in the regulation;
- Make producers aware of the importance of ecodesign and the right packaging for the system's success.

2,453



More than
2,453 producers
mobilized!

Strategy for identifying future obligated producers

Producer responsibilities under EPR are evolving and extend to 2030. One aspect of this transformation is the gradual expansion of service to include industrial, commercials and institutional waste institutions (IC&I). An action plan for canvassing these producers has been developed and will be rolled out as responsibilities shift.

- Based on the number of current producers and the number of those that have yet to be approached, some 9,000 to 10,000 producers could finance curbside recycling in Quebec by 2030.

Flexible contract structure

The contract structure provides a framework for the business relationship between producers and ÉEQ while allowing producers to become members. The structure includes:

- The membership contract;
- The general conditions;
- The **six related policies**.

The contract and structure are guided by four key principles:

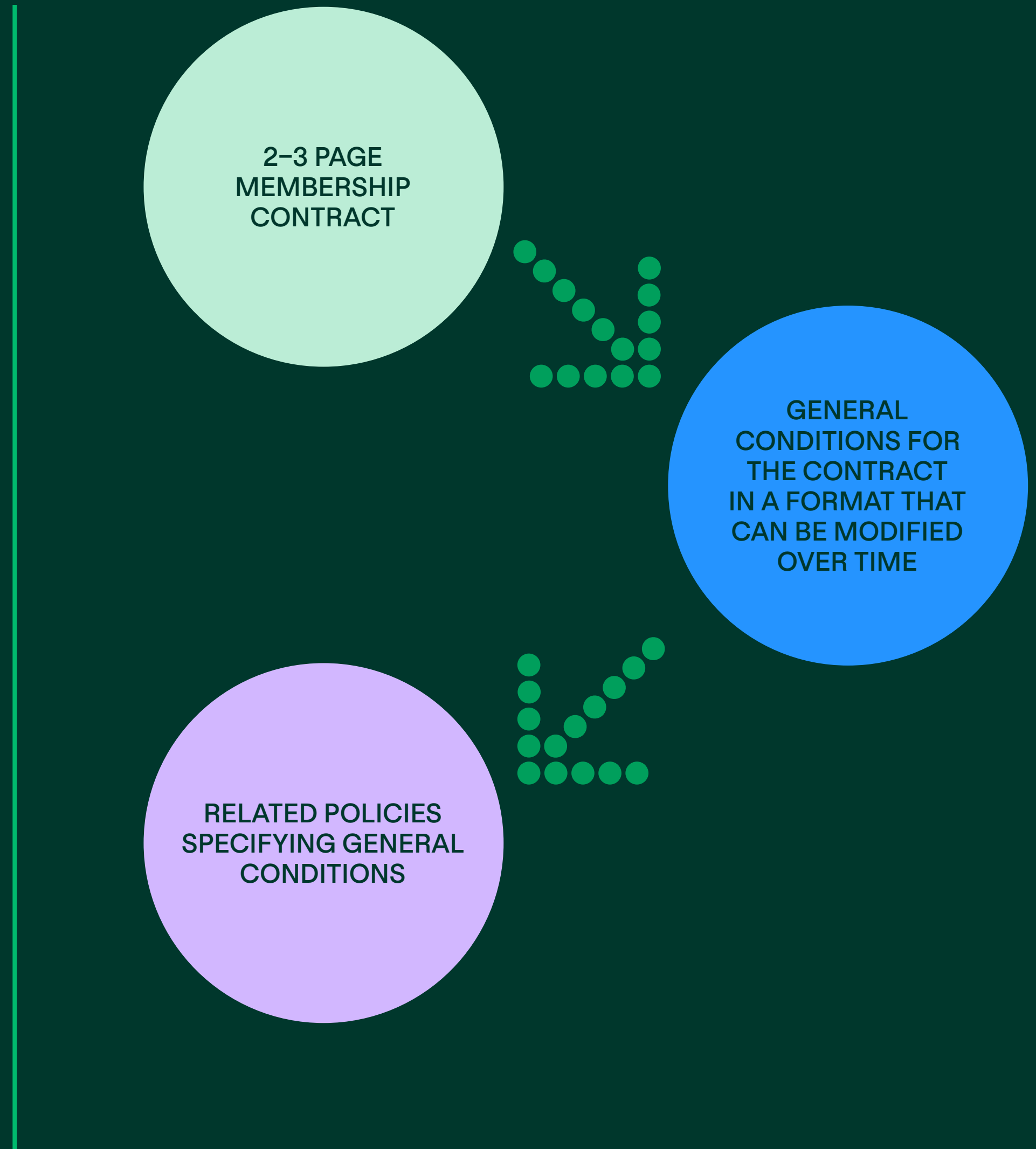
- Formalization of ÉEQ’s responsibilities and commitments to its members and vice versa;

- Agreement on ÉEQ’s and its members’ commitment to strive for proactive continuous improvement and to go beyond regulatory responsibilities and obligations to promote ecodesign, recyclability and the circular economy;
- Focus on ecodesign and circular economy activities for containers, packaging, and printed paper;
- Promotion of partnerships with other EPR organizations to optimize resources.

Improved financial participation

Under EPR for curbside recycling, the producer financial participation (PFP) will replace the Schedule of Contributions currently in force.

- A special PFP was charged in 2023 so that payments could be made to partners and service providers for the curbside recycling system in 2024, and to finance expenses associated with planning implementing EPR.
- The formula for calculating per-material rates is currently being reviewed, with the intent of making the PFP more ecomodulated from 2025 onwards.





Collaboration with industry associations

Sector associations are key allies and partners in our efforts to mobilize, involve, inform, and raise awareness among producers. Collaboration takes many forms:

Partnerships

7 partnership agreements allowed ÉEQ to reach hundreds of members through conferences, webinars, workshops, participation in conventions, conferences, and trade shows, and CEO events.

Association committee:

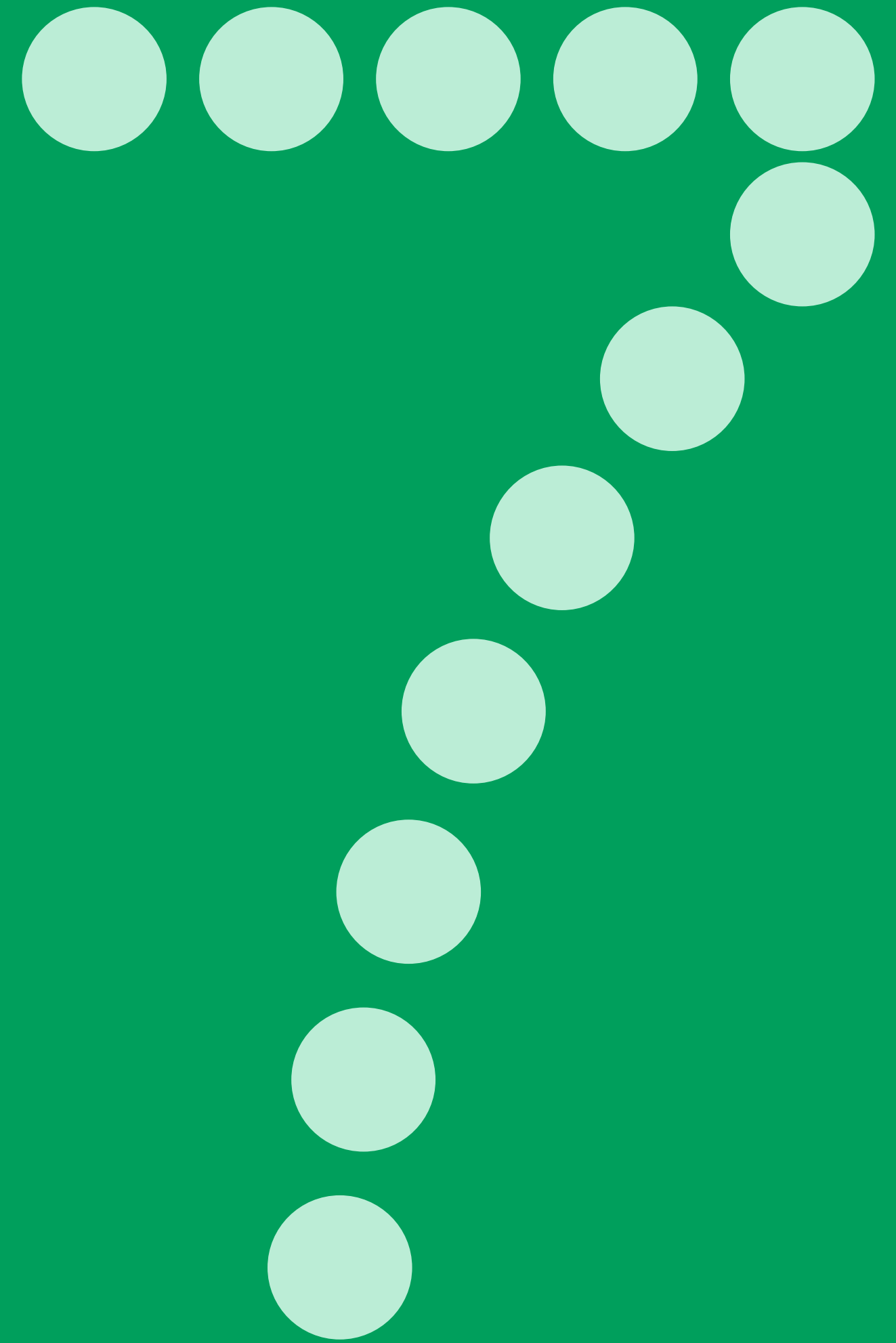
The association committee has been formally integrated into the governance of ÉEQ and formalized in ÉEQ's by-laws. Its enhanced mandate calls for the 17 member associations to actively engage producers during the changes to come, and to actively take part in constructive bilateral discussions on issues related to their obligations.

Specific information meetings:

Depending on the topics and issues at stake (e.g., issues concerning small-scale producers), meetings, conferences, or working groups were organized to facilitate discussions.



Relations with Municipal Organizations



Partnering with municipal organizations for modernization

Local service is an important link in the curbside recycling chain. Under EPR, collecting and transporting recyclable materials becomes ÉEQ's responsibility. However, municipal organizations (MOs) will continue to have an operational role and will be partners of ÉEQ, as they will be in charge of the front-line services to citizens. This represents a significant change to their methods. The goal of this change is to:

- Improve and harmonize collection practices;
- Simplify citizen action;
- Reduce the number of municipal partners to streamline administration and operations.

A shared, yet customized contract structure

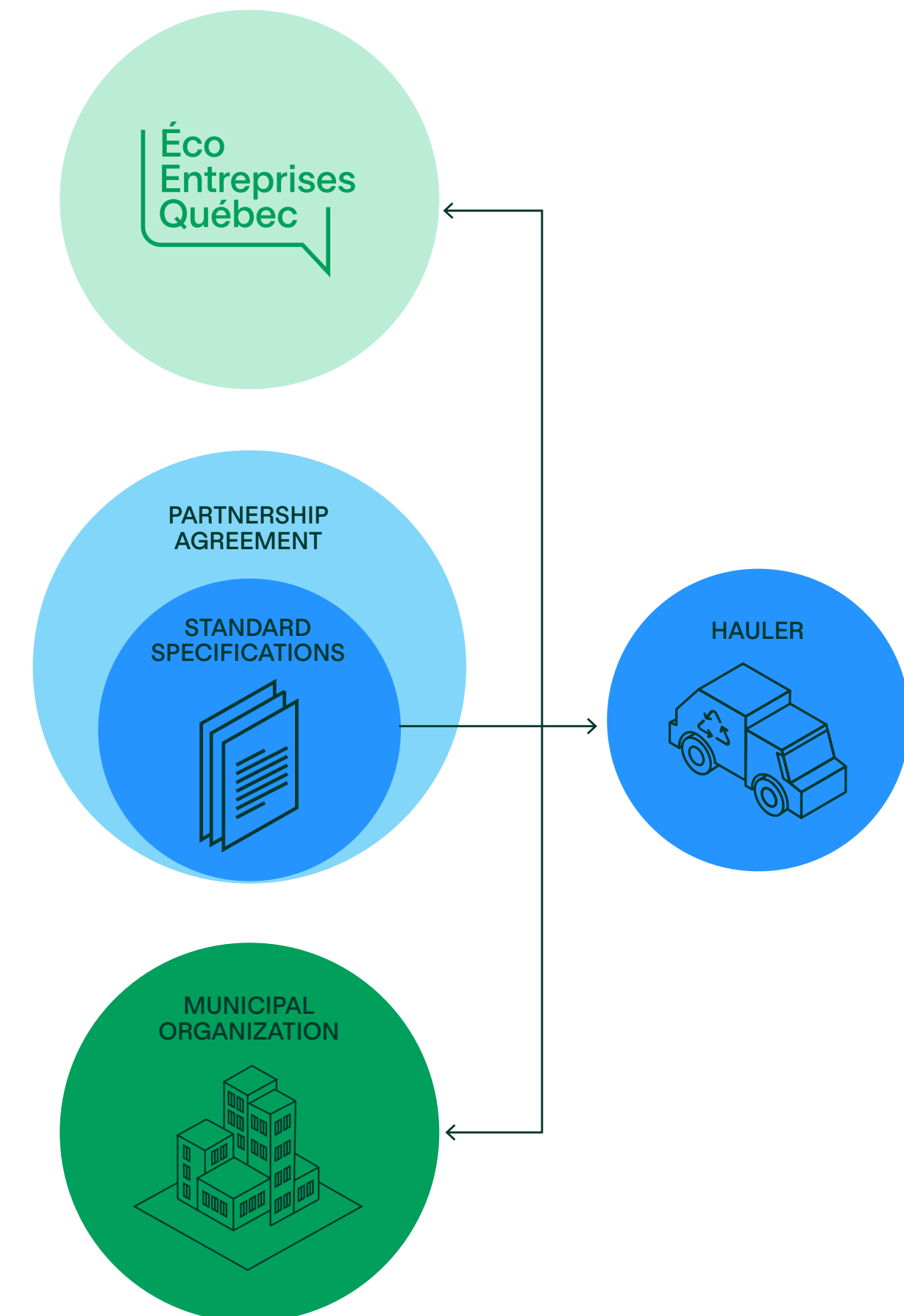
The contract structure covers:

- Operational procedures for collection and transportation (including requirements for tendering and awarding MOs' collection and transportation contracts);
- Management rules;
- Information and customer service measures;
- Monitoring and reporting procedures;
- Reimbursement terms for MOs.

The partnership agreement is a shared model for all agreements with municipal organizations that can be adjusted to the needs of each territory thanks to a customization form. The **standard specifications** form an integral part of the agreement. They cover the elements that the MO needs to include in its contract with its collection and transportation service provider, such as the collector's monitoring and reporting requirements.

Numerous exchanges and discussions with the municipal unions (UMQ and FQM) over several months led to a final version of the agreement in the fall of 2023.

Contractual relationship between ÉEQ, MOs, and collectors





Organizations committed to modernization

In October 2023, the first partnership agreement was signed with the Regional county municipality (RCM) of Marguerite-D'Youville. As of January 1, 2024, ÉEQ oversees collection and transportation in the six (6) municipalities that make up the RCM. It directly assumes the costs of collecting and transporting recyclable materials in both the RCM and ecocentres.



agreements have been officially signed, representing 70% of the population

Major achievements in mobilization and support

ÉEQ's actions and work in 2023 were informed by the need to federate municipal organizations to bring them together and support them through the changes that have arisen from the transfer of responsibilities.

A consultation committee in action

The consultation committee for municipal organizations held two meetings in 2023 to discuss the contract structure and standard specifications. The engagement strategy was then launched, leading ÉEQ to meet with elected officials and municipal representatives.

Extended reach through partnerships

Four partnership agreements with **municipal associations** allowed ÉEQ to have a strong presence at conferences and events attended by elected officials and municipal representatives. Through 7 conferences, 6 event booths, and 2 webinars, it reached several thousand elected officials and municipal managers.

ÉEQ representatives had the opportunity to make presentations at the two FQM wardens' assemblies, as well as at the UMQ annual general meeting, which was attended by a total of nearly 1,000 people.

The “Les rendez-vous de la modernisation” webinar series was made possible thanks to a partnership with Réseau Environnement. Five webinars allowed 1,070 elected officials and representatives to understand the contract structure, discuss its content, and see the iterations that led to the final framework agreement and standard specifications.

Unifying meetings and dialogue

From Outaouais to the Gaspé Peninsula and the Laurentians to the Eastern Townships, the President and CEO and the ÉEQ team met with elected officials and municipal representatives from across the province in 2023. The President and CEO met with local decision makers both virtually and in person to speak with them directly, deliver unifying messages, and show that she is available and open to hearing about their specific issues to better manage the transition. Finally, the President and CEO and her team took part in a productive dialogue with nearly 150 mayors, directors, and municipal civil servants from 7 administrative regions and 22 RCMs.

ÉEQ plans to continue this dialogue in 2024. The “boots on the ground” approach and direct contact with municipal organizations, ÉEQ's “new” partners, will continue to ensure the smoothest possible transition ahead of January 1, 2025.





Service to isolated and remote regions and Indigenous communities (IRRICs)

Some 37 isolated and remote regions and 52 Indigenous communities are considered IRRICs. Before developing a service plan, we carried out a survey of the current state of IRRICs. The results show that 55% of IRRICs have a curbside recycling service.

For these areas, ÉEQ is working mainly on establishing collection methods and optimizing the transportation of materials from the IRRICs to the sorting centres.

→ When it comes to optimizing transportation, ÉEQ is keen to coordinate its approach and work with other EPR organizations.

Pilot projects to better understand the context in Nunavik

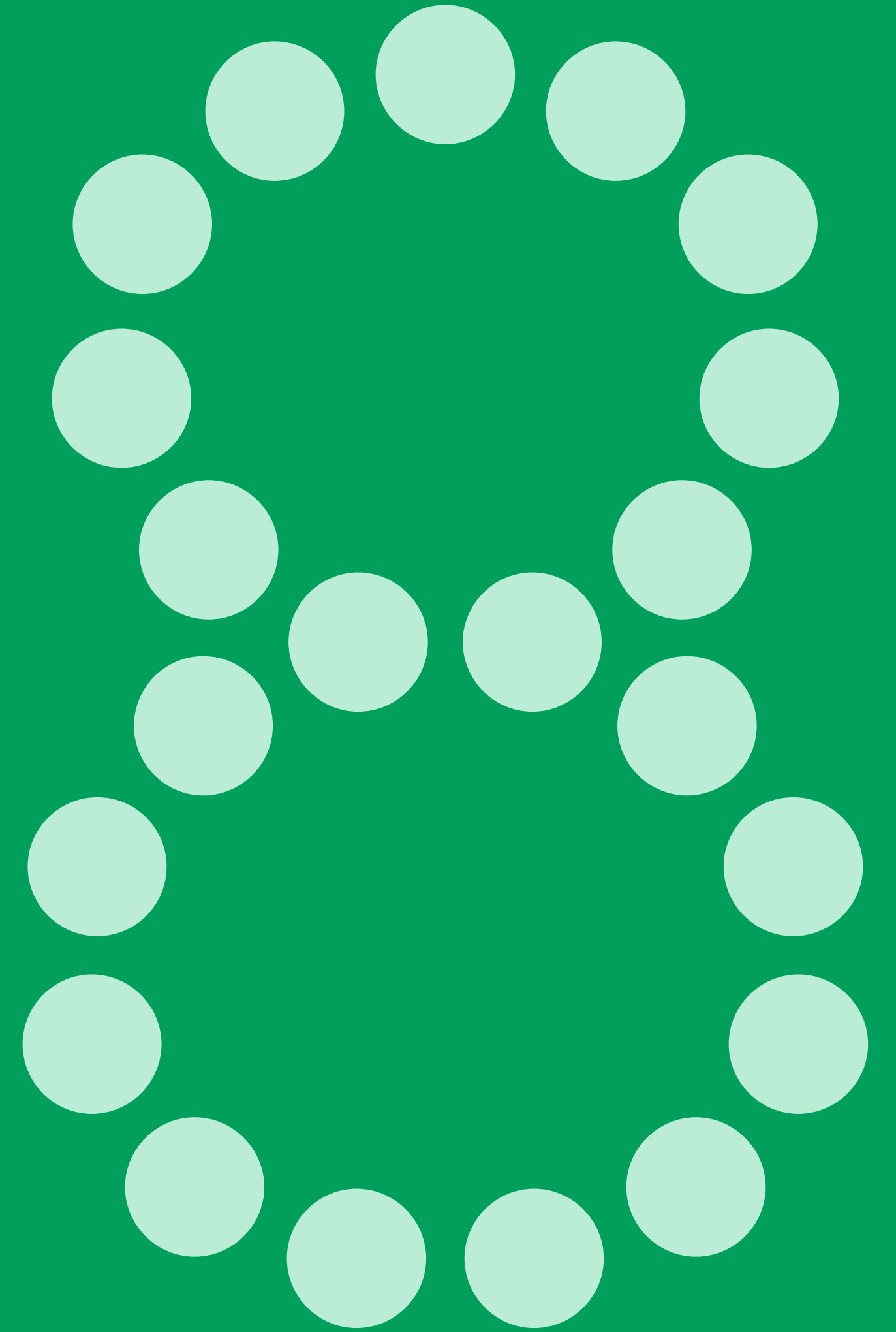
As part of EPR, ÉEQ must develop, implement, and finance a curbside recycling system on the territory governed by the Kativik Regional Government (KRG), or Nunavik.

→ By January 1, 2025: at least 1 of Nunavik's 14 Northern villages

→ By January 1, 2027: all of Nunavik's Northern villages

An external mandate was carried out in 2023 to identify two service scenarios in two separate villages: one for voluntary collection in Umiujaq, and the other for curbside door-to-door collection in Kuujjuaq. By implementing these two distinct scenarios in 2024, ÉEQ will be able to compare the approaches and choose the best solution for serving the 12 other villages from 2027 onwards.

Reputation and Influence



Promoting ÉEQ's experience and expertise outside Quebec

ÉEQ team members have many opportunities to share their expertise. Whether they are speakers or panellists, presenting at conferences or in webinars, their contributions give insight into initiatives, studies, and approaches that are related to the recycling and recovery industry in Quebec, but have implications beyond its borders.

They are also invited to take part in committees and working groups to share their extensive knowledge in specific areas such as ecodesign, recyclability and the circular economy.



Maryse Vermette appointed to the Extended Producer Responsibility Alliance (EXPRA) Board of Directors

In April 2023, Maryse Vermette was appointed to EXPRA's Board of Directors, where she will serve a two-year renewable term. Building on ÉEQ's leadership and designation as a PRO, this nomination will allow EXPRA to better represent its non-European members.

EXPRA is an alliance of 32 EPR organizations from 30 countries. These organizations are responsible for the recovery and recycling of packaging and packaging waste, mainly household waste.

- ÉEQ has been a member for 10 years and is the only North American member.
- The many lessons it has learned from being part of the alliance have greatly influenced ÉEQ's vision of modernizing curbside recycling.
- ÉEQ celebrated its designation as an EPR PRO for curbside recycling at a 10th anniversary event for EXPRA, which was attended by nearly 200 representatives of EPR organizations and European partners.



Our ecomodulation and circular economy initiatives highlighted around the world

In Europe

ÉEQ was invited to take part in a day of workshops on EPR and ecodesign organized by the **OECD** in Paris in May. Geneviève Dionne shared ÉEQ's ecomodulation initiatives on the panel "Incentivising product design through EPR – Early experience with fee modulation" alongside EXPRA and French PRO Citeo.

→ This was a wonderful opportunity to promote the ecomodulation roadmap and its measures, like the post-consumer recycled content credit and the ecodesign incentive bonus.

In the United States

The American Institute for Packaging and the Environment (AMERIPEN) sponsored a six-webinar series entitled "Packaging EPR has arrived in the U.S. – Now What?" to explore the impacts of EPR across the packaging value chain. As part of the "Influencing Packaging Design Through Ecomodulation" webinar held in July, Geneviève Dionne had the opportunity to present the ÉEQ approach and the levers that EPR uses right from the packaging design stage.

As a partner of the Product Stewardship Institute (PSI), ÉEQ took part in the EPR forum in September. Philippe Cantin moderated a panel on "The PRO's Role in Advancing the Circular Economy" and Geneviève Dionne took part in the "Extending Responsibility: Eco-Modulated Fees and Responsible End Markets" panel.

In the rest of Canada

As a partner of the Retail Council of Canada (RCC), ÉEQ took advantage of a sustainability-themed day to organize a panel discussion on packaging ecodesign following a showing of the *Unwrapping trailer*. The challenges and opportunities presented by packaging ecodesign, as well as the achievements, approaches, and reflections of various retail and designer companies, were shared with the hundred or so panel participants.

Tout déballer and Unwrapping beyond Quebec's borders

Since the release of *Tout déballer* (October 2022) and *Unwrapping* (October 2023), the documentary has been a hit with audiences outside Quebec and even across the pond.

→ Six theatres in France have requested permission to show the documentary in the Loire, Normandy, Brittany, and Occitanie regions.

→ *Unwrapping* or its trailer were also shown at the following events outside Quebec:

- In Portland, Oregon at the PSI's U.S. Product Stewardship Forum;
- In Mississauga, Ontario at the Retail Council of Canada's Retail Sustainability Conference;
- In Vancouver, British Columbia at the Zero Waste Conference: Climate Action Through Circularity organized by the National Zero Waste Council.

Harmonizing best practices through involvement and collaboration

Canada Plastics Pact

For over two years, ÉEQ has been involved as an implementation partner of the Canada Plastics Pact, along with some fifty other organizations. Through the partners' committee, working groups on recycled content, and the working group on flexible plastics, ÉEQ remains focused on the main goal: implementing a circular economy for plastics.

PRFLEX: Collaboration to optimize the recycling of flexible plastic packaging in Canada

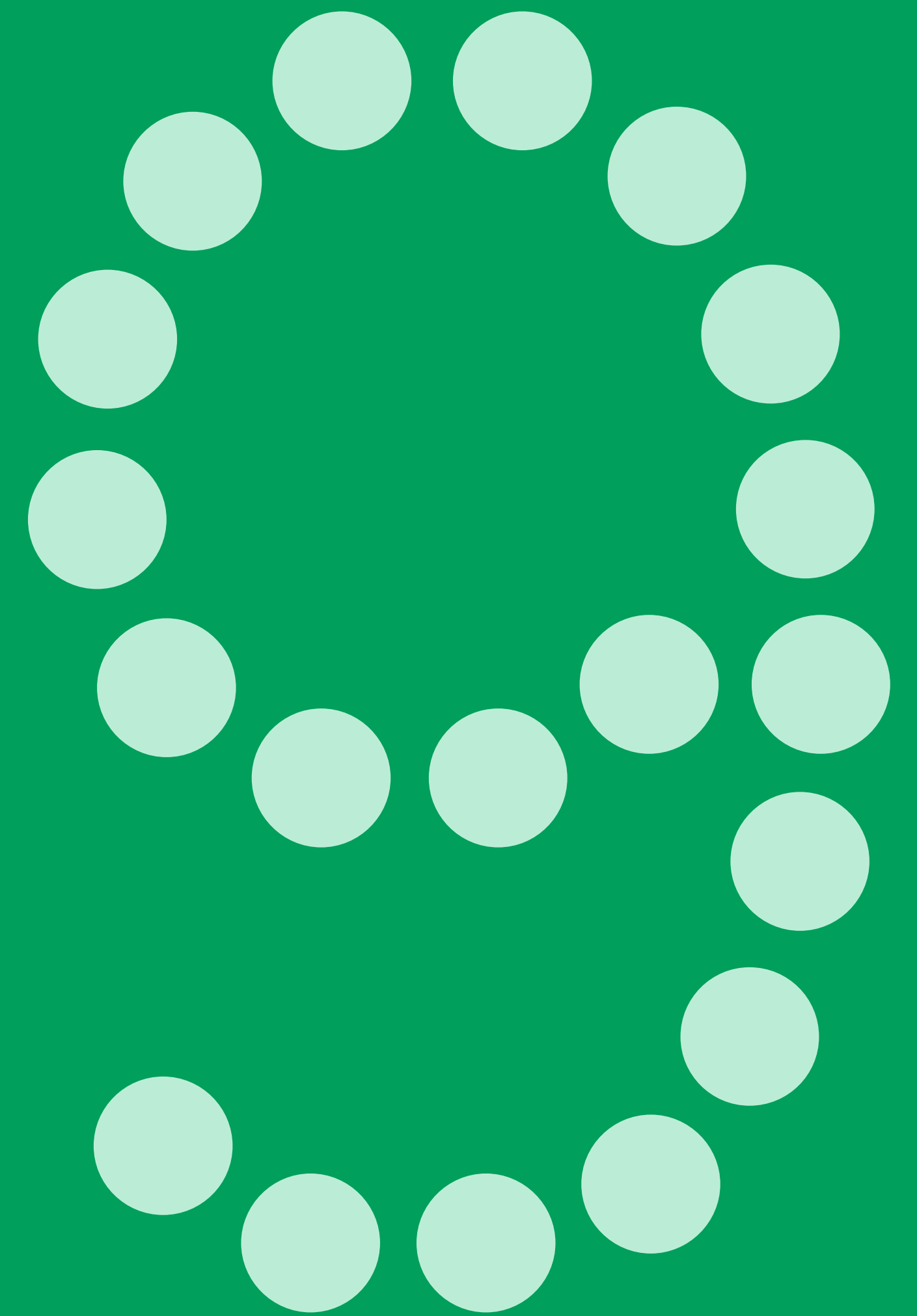
ÉEQ joined a group of circular economy **leaders** from Quebec and elsewhere in Canada to launch PRFLEX in May 2023. This initiative aims to improve recovery and recycling rates for the flexible plastics recovered from Canadian households. The project is advancing; in December, over 420 representatives of companies, organizations, and government departments were able to learn about the initial findings during a webinar. A white paper on the study's nine key recommendations has also been produced.

Recyclability of plastics

ÉEQ collaborated with Circular Materials to organize and host a webinar on plastics recyclability. After the webinar, more than 120 representatives of producers who are members of an EPR organization heard a presentation by the Association of Plastics Recyclers (APR) on its design guide. The two organizations then took questions from participants, with Normand Gadoury representing ÉEQ.



Information, Education, and Awareness



Leadership in our new responsibilities: Making a big impact

As a PRO, ÉEQ has become responsible for information, education, and awareness (IEA) among citizens, as well as its other clients.

In 2023, ÉEQ developed an IEA communications strategy that hinges on the corporate brand and the creation of a new citizen brand.

Leadership built on a strong brand

ÉEQ aims to establish its leadership with all stakeholders as a system manager and material owner. It also aims to show producers that ecodesign and the right packaging help improve system performance.

To that end, ÉEQ will continue to reach out and communicate with key partners in the value chain: producers,

municipal organizations, sorting centres, and processors/recyclers.

The ÉEQ corporate brand will shine by building on its Purpose and ethical values, as well as its expertise and openness to dialogue.

Regardless of brand, the business objective is the same:

Give recovered materials as much value as possible locally!





Bin Impact: Quebec's citizen brand for curbside recycling

ÉEQ's distinctive brand for curbside recycling will be present in public spaces to inform, educate, and raise awareness. This is part of a massive societal campaign to change citizen behaviour throughout all of Quebec.

Bin Impact

The brand name suggests that the bin is the starting point for optimizing the entire system. The act of sorting at home is the first step in the system.

The brand, Bin Impact, is there to educate people about the right way to sort waste and to raise awareness of the impact of what they put in the bin. By improving the contents of the bin, individuals can make a positive impact on the entire system. And if everyone pitches in, Quebec society stands to gain.

ACCORDING TO A **SURVEY COMMISSIONED** BY ÉEQ TO GUIDE ITS CITIZEN COMMUNICATION STRATEGY:

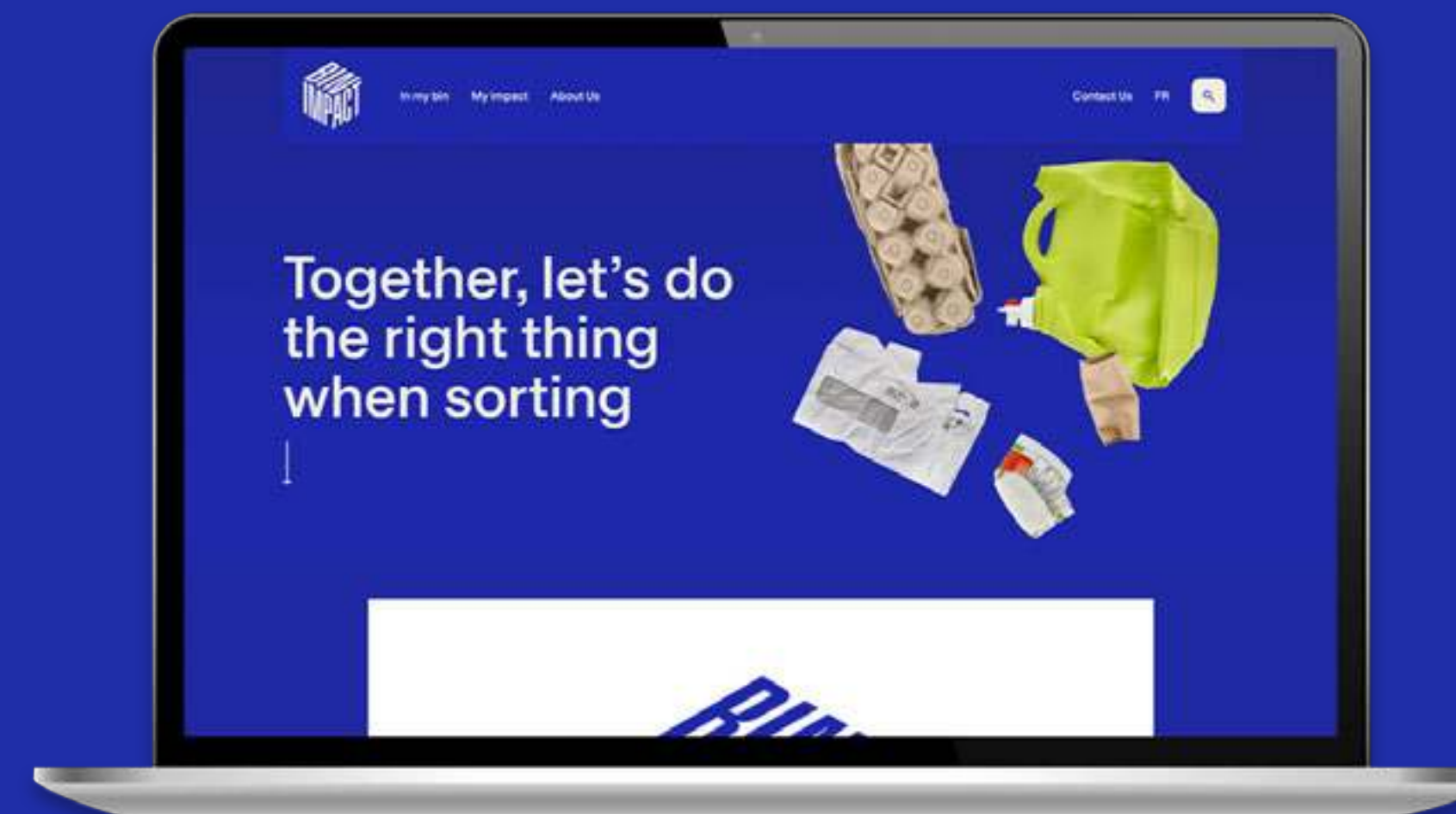
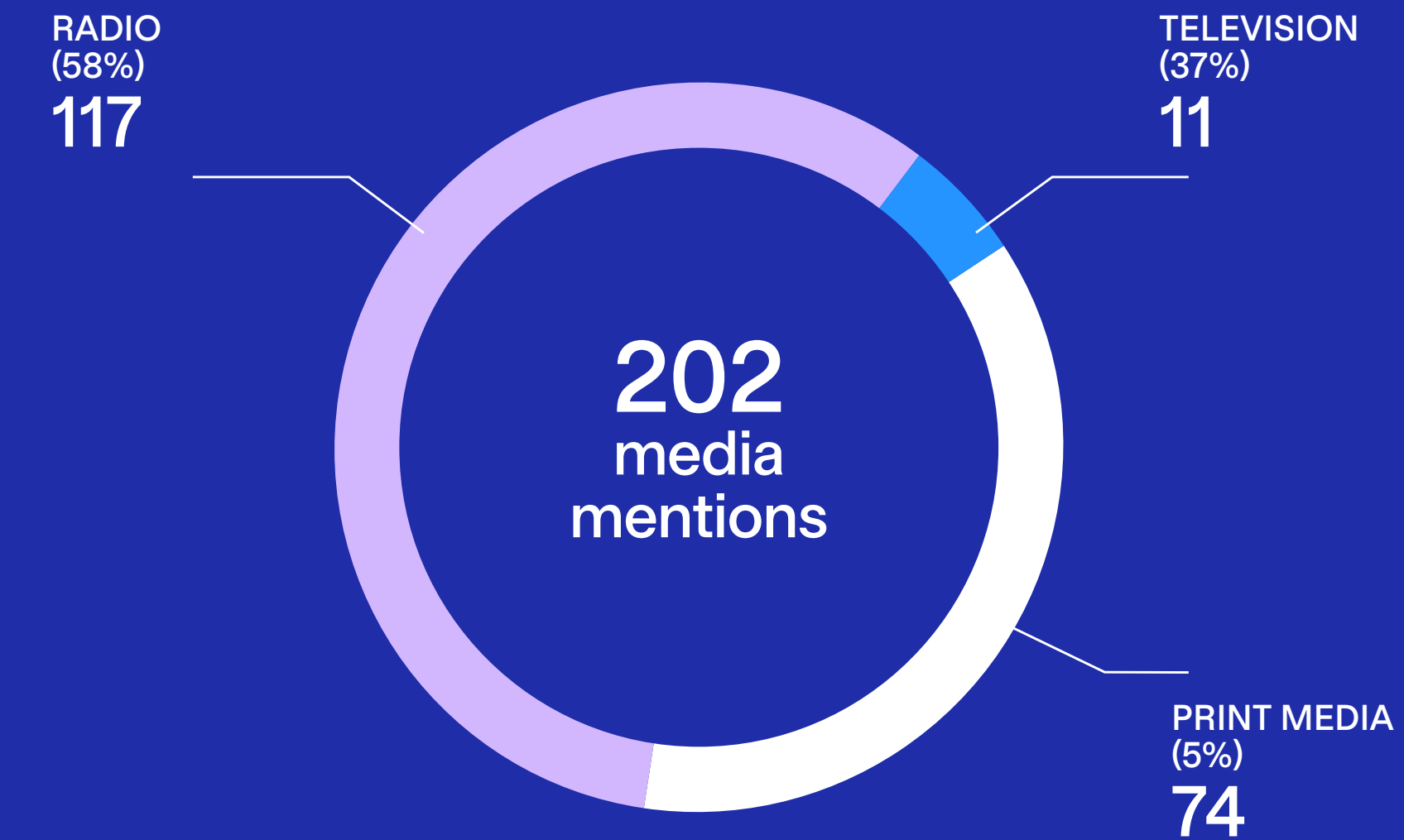
- 80% of Quebecers take part in curbside recycling every day
- 89% want more information about sorting recyclables

The citizen communication strategy will be rolled out through various campaigns in 2024 and the following years. The Bin Impact brand was launched in January 2024 with the release of the first campaign to educate Quebecers about proper sorting.

The ultimate goal and the driving force behind the citizen communication and content strategy is to improve the quality and quantity of the containers, packaging, and printed paper in the recycling bin.

A remarkable brand deployment!

- 202 media mentions
- 33.8M impressions – total media reach of the public relations campaign
- 24,300 impressions of LinkedIn posts via the corporate and ÉEQ ambassador accounts
- Tools to support the citizen brand:
 - Launch of the Bin Impact website
 - Transition of ÉEQ’s Facebook and Instagram accounts to the Bin Impact brand
 - New YouTube channel for Bin Impact to distinguish corporate videos from advertising campaigns under the citizen brand

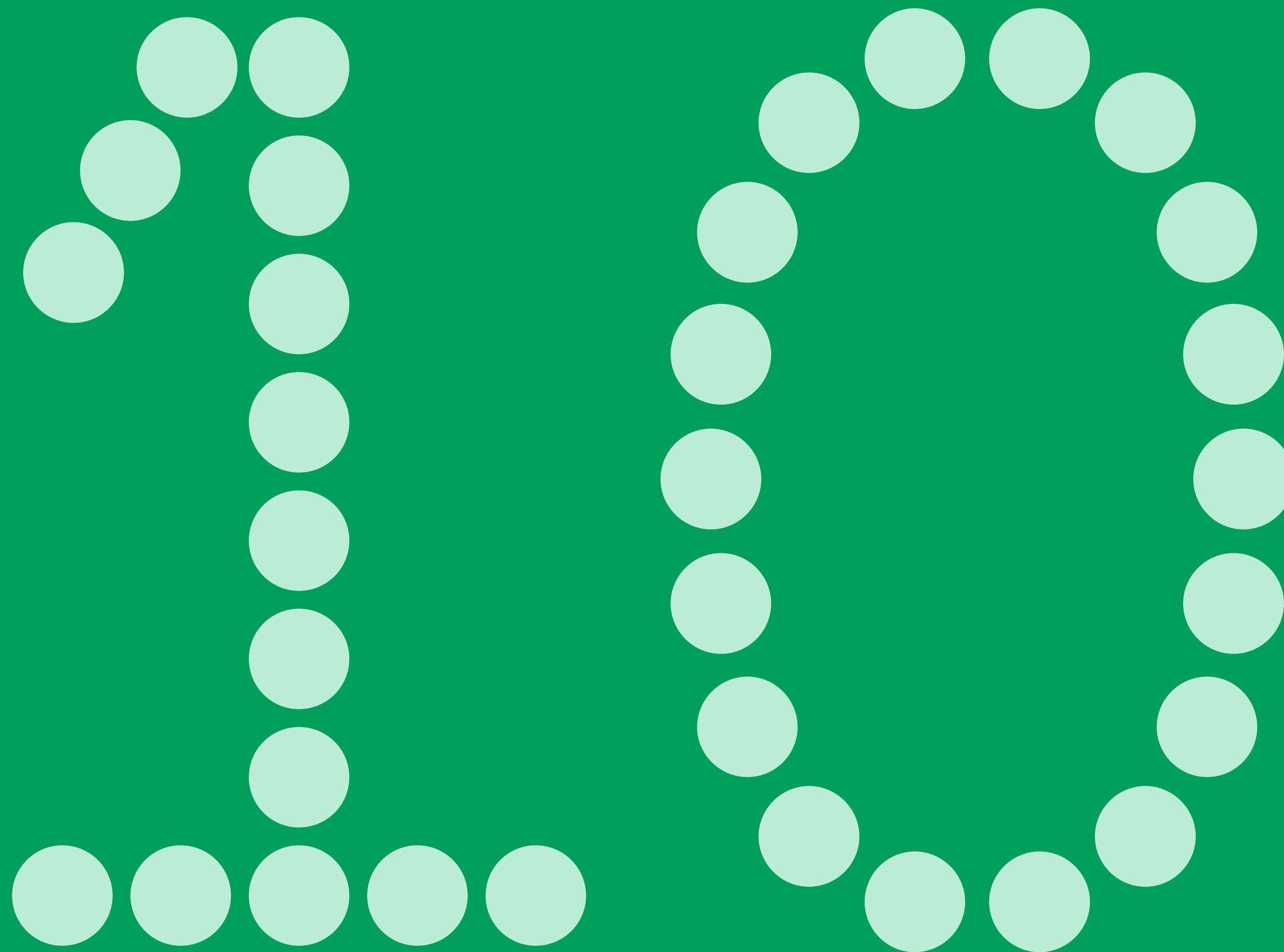


Launch of the first public information, and education, and awareness campaign

- Multi-platform campaign: television, radio, digital, and signage
- Total budget of \$1.7M
- Target markets in major urban and suburban areas: Montreal, Quebec City, Sherbrooke, Trois-Rivières, Saguenay, Gatineau, Rouyn-Noranda/Val d'Or, and Rimouski



Governance



Members of the Board of Directors

Directors

1. Board of Directors
2. Member of the audit and finance committee
3. Member of the governance and ethics committee
4. Member of the human Resources committee
5. Member of the ecodesign and circular economy committee
6. Member of the extended committee on the modernization of curbside recycling

Denis Brisebois 1-3-4

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

Sylvain Mayrand 1-2-4

Vice-Chair of the Board
Executive Vice-President of Operations,
North America A. Lassonde Inc.

Serge Proulx 1-2-4

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

Thierry Lopez 1-3-6

Director, Marketing and corporate affairs,
Québec Best Buy Canada Ltd.

Stéphane Forget 1-3-6

Senior Vice-President, Public Affairs, Cooperation
and Corporate Responsibility Sollio Cooperative Group

Annik Labrosse 1-5

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

Patrick Lalumière 1-2

Director of Financial and Strategic Planning,
Société des alcools du Québec

Audrey Rzasa 1-4

Vice-President, Operations Nespresso

Non-member directors

1. Member of the Board of Directors
2. Member of the audit and finance committee
3. Member of the special governance and ethics committee
4. Member of the human resources committee
5. Member of the ecodesign and the circular economy committee
6. Member of the association committee

Pierre Renaud 1-3-5

Counsel, Environmental law, McCarthy Tétrault

Daniel Denis 1-2-4

Consulting economist

Johnny Izzi 1-3

Consultant, Residual materials management

Sylvain Allard 1-5

Director, Graphic Design Program,
School of Design, UQAM

Emmanuelle Géhin 5 – External member

CEO, RECYC-QUÉBEC

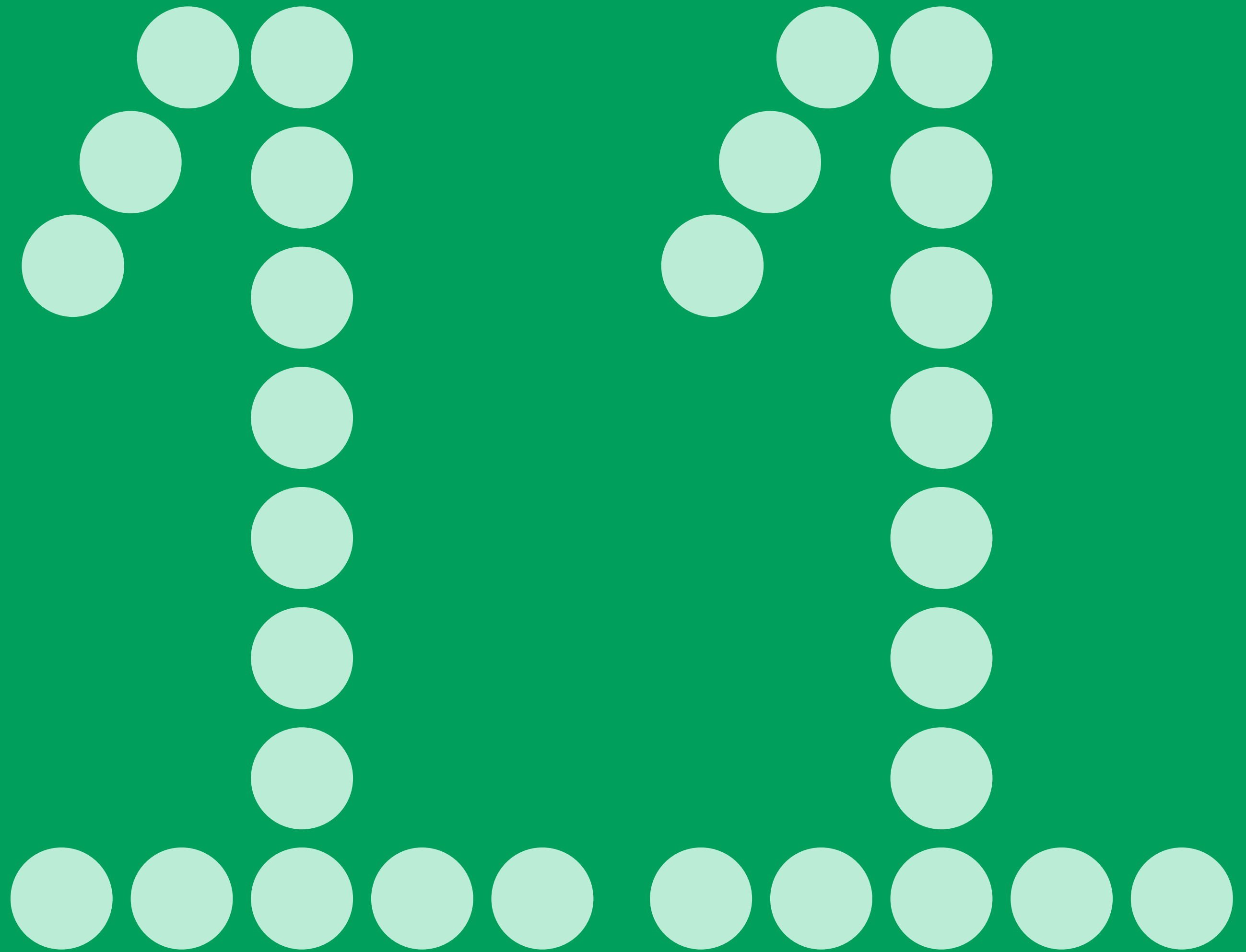
Sophie Lafrance 1 – Observer

Team Leader, Recycling and CRD, RECYC-QUÉBEC



Left to right: Sylvain Mayrand, Annik Labrosse, Sylvain Allard, Thierry Lopez, Patrick Lalumière, Maryse Vermette, Denis Brisebois, Pierre Renaud, Serge Proulx, Audrey Rzasa, Stéphane Forget, Johnny Izzi, Daniel Denis

Corporate Governance Disclosure



Board composition and governance

In accordance with the organization's by-laws, the Board of Directors is constituted as follows:

- Ten (10) representatives from member producers;
- Four (4) representatives with skills and experience related to the value chain of Quebec's curbside recycling system for containers, packaging, and printed paper.

Half of the positions on the Board of Directors are up for election every year. Directors are elected for a term of two (2) years and may be re-elected. At the Annual General Meeting held on April 20, 2023, the following directors were elected by acclamation:

Member Directors elected in 2023

Denis Brisebois
Metro Inc.

Serge Proulx
Telus Québec

Annik Labrosse
Groupe St-Hubert Inc.

Stéphane Forget
Sollio Cooperative Group

Patrick Lalumière
Société des alcools du Québec

Non-member directors elected in 2023

Johnny Izzi

Sylvain Allard

As of December 31, 2023, the Board of Directors consisted of twelve (12) directors, including two vacant member director positions. These positions will be filled at the AGM election in April 2024. Furthermore, one non-member director stepped down in January 2024. As the position is not up for election in 2024, it will be filled by the Board of Directors in the short term.

During FY2023, the Board of Directors met nine (9) times and the Board committees met nineteen (19) times.

Only non-member directors are entitled to remuneration in the form of attendance fees.

The Board of Directors carries out an annual self-assessment, assisted by an external firm that specializes in corporate governance. The external firm prepared an assessment report that was submitted to the Board of Directors.

The onboarding plan for new directors was updated in 2023. Training sessions covered topics like new director onboarding, the Schedule of Contributions, and the modernization of curbside recycling.

The Board of Directors has updated the 2021-2024 strategic plan to account for the new regulations on EPR for curbside recycling.

In accordance with its certification as an accredited organization, an observer appointed by RECYC-QUÉBEC participates in Board of Directors meetings for items concerning ÉEQ's certification.

Board of Directors attendance table

Board meetings

Annik Labrosse	9/9	Patrick Lalumière ¹	6/6
Audrey Rzasa	8/9	Pierre Renaud	8/9
Bernard Grandmont ²	3/3	Serge Proulx	7/9
Daniel Denis	9/9	Stéphane Forget	9/9
Denis Brisebois	9/9	Sylvain Allard ¹	6/6
Hugo D'Amours ²	3/3	Sylvain Mayrand	7/9
Johnny Izzi	9/9	Thierry Lopez	8/9
Magali Depras ³	5/6		

¹ Joined the Board of Directors in April

² Left the Board of Directors in April

³ Left the Board of Directors in August

Work of the board committees as at December 31, 2023

Governance and ethics committee

The committee met five (5) times during the year. One of these meetings was held jointly with the human resources committee to assess the achievement of the strategic objectives in the current strategic plan. The committee also:

- Drew up a list of the candidates for the 2023 election;
- Worked on improving ÉEQ’s governance as a producer responsibility organization for curbside recycling and, for recommendation to the Board of Directors, on amending the letters patent, reforming the by-laws, developing the Ethical Values and Code of Ethics for Directors, and updating the selection guide for Board of Directors candidates.

Committee membership and attendance

Pierre Renaud Chair of the committee	5/5
Denis Brisebois Chair of the Board	4/5
Johnny Izzi	5/5
Stéphane Forget	5/5
Thierry Lopez	4/5

Human resources committee

The human resources committee met four (4) times during the year. It:

- Assessed the President and CEO’s performance;
- Recommended the 2024 payroll budget and total compensation policy to the Board of Directors;
- Recommended the adoption of ÉEQ’s new organizational model as the producer responsibility organization for curbside recycling to the Board of Directors.

Committee membership and attendance

Denis Brisebois Chair of the Board and the committee	4/4
Audrey Rzasa	3/4
Daniel Denis¹	3/3
Serge Proulx	3/4
Sylvain Mayrand	2/4

¹ Joined the committee in April

Audit and finance committee

The committee met four (4) times during the year. It:

- Analyzed the financial statements ending December 31, 2022, and the audit mandate for FY2023;
- Updated the financial commitment, investment, ÉEQ fund management, and security policies, and reviewed the risk management policy and insurance portfolio for recommendation to the Board of Directors;
- Monitored the performance indicators for the compensation plan and assessed the effectiveness of key controls in the compensation plan process;
- Monitored the development of the financial framework in the business plan for the modernized curbside recycling program for recommendation to the Board of Directors;
- Examined the 2024 budget forecast for recommendation to the Board.

Committee membership and attendance

Daniel Denis Chair of the committee	4/4
Bernard Grandmont²	1/1
Patrick Lalumière¹	3/3
Serge Proulx	4/4
Sylvain Mayrand	3/4

¹ Joined the Board of Directors in April

² Left the Board of Directors in April

Ecodesign and the circular economy committee

The committee met three (3) times during the year. It reviewed ÉEQ’s 2022–2024 ecodesign, recyclability, and circular economy plan, as well as its action plan. Finally, the committee recommended the 2024 budget forecasts for the plan to the Board of Directors.

Committee membership and attendance

Annik Labrosse Chair of the committee	3/3
Emmanuelle Géhin⁴ (external member)	2/2
Hugo D’Amours²	1/1
Magali Depras³	2/2
Pierre Renaud	3/3
Sonia Gagné (external member) ²	1/1
Stéphane Forget²	1/1
Sylvain Allard¹	2/2

¹ Joined the committee in April

² Left the committee in April

³ Left the committee in August

⁴ Joined the committee in May

Association committee

In accordance with its by-laws, in 2023 the Board of Directors overhauled the association committee and dissolved the extended committee on the modernization of curbside recycling. The association committee was formalized in the new ÉEQ by-laws.

The enhanced mandate of the association committee calls for the associations to actively participate in constructive bilateral discussions on issues surrounding producers' obligations with respect to their new responsibilities. The committee is divided into two categories: members from Quebec, who hold their meetings in French, and members working across Canada, who hold their meetings in English.

In addition to members of the Board of Directors, who act as committee co-chairs and report recommendations to the Board, the association committee includes external members who represent trade associations.

The committee met three (3) times and its mandate covered the following activities:

- Revising policies on producer membership contracts and contract structure;
- Analyzing producers' engagement and awareness strategies, as well as the indicators used to monitor their engagement;
- Commenting on perspectives regarding producers' financial participation and the expansion of away-from-home and IC&I services;
- Identifying potential ÉEQ director candidates for recommendation to the special governance and ethics committee.

Committee membership and attendance

Members of the Board of Directors

Stéphane Forget Co-Chair of the French committee	3/3
Thierry Lopez Co-Chair of the English committee	2/2*

Members representing associations FRENCH COMMITTEE

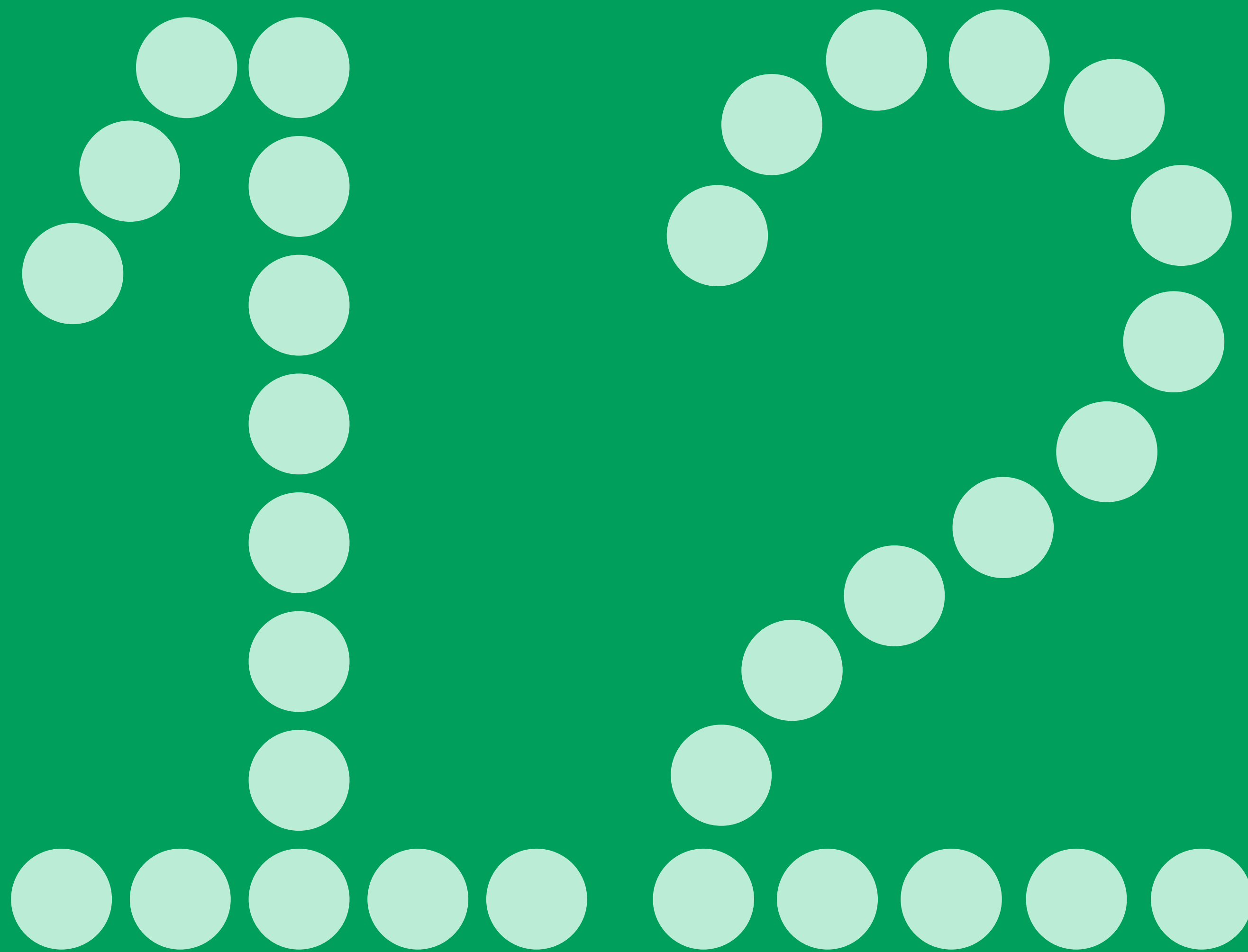
Charles Langlois Quebec Dairy Council (CILQ)	0/3
Dimitri Fraeys Conseil de la transformation alimentaire du Québec (CTAQ)	3/3
Dominique Tremblay Association des Restaurateurs du Québec (ARQ)	1/3
Francis Bérubé Canadian Federation of Independent Business (CFIB)	3/3
François Pâquet Quebec Retail Council (CQCD)	3/3
Marie de Tarlé Salmon Québec Produce Marketing Association (QPMA)	3/3
Michel Gadbois Convenience Industry Council of Canada (CICC)	2/3
Michel Rochette Retail Council of Canada (RCC)	3/3
Pierre-Alexandre Blouin Association des détaillants en alimentation du Québec (ADAQ)	2/3
Serge Leclerc Association québécoise des éditeurs de magazines (AQEM)	3/3

ENGLISH COMMITTEE*

Kirsta Scaldwell Canadian Beverage Association (CBA)	0/2
Meagan Hatch Association of Home Appliance Manufacturers (AHAM)	1/2
Michelle Saunders Food Health and Consumer Products Canada (FHCP)	2/2
Shelagh Kerr Electronics Product Stewardship Canada (EPSC)	1/2
Simon Kinsman Canadian Consumer Specialty Products Association (CCSPA)	1/2
Simona Zar Restaurants Canada (RC)	1/2
Yasmin Tarmohamed Canadian Vehicle Manufacturers Association (CVMA)	1/2

* The English portion of the committee met twice, and one meeting was cancelled for lack of quorum.

Members



The list of members includes all producers who have signed a contract with ÉEQ, as the PRO for curbside recycling EPR. Please note that only members in good standing are eligible to attend the 2024 Annual General Meeting, i.e., those who have paid their 2023 financial contribution (compensation plan) and 2023 special participation (EPR for curbside recycling), where applicable, by February 29, 2024.

10204439 Canada Inc.	3289419 Canada Inc.
10320633 Canada inc,	3309916 Canada
10327468	3494586 Canada inc
105766 Canada inc. - Mega Watt Hydro	3598403 Canada inc
111357 Canada Inc.	3855155 Canada Inc. (Supermarché P. A.)
11434888 Canada Inc.	3M Canada
115282 Canada Ltée (Mono Serra)	4187229 Canada Inc.
11694707 Canada Inc.	4217748 Canada inc.
12127148 CANADA INC.	4437594 Canada inc,
123696 Canada Inc.	4523024 Canada inc.
123Dentiste Lapointe Amalco inc.	4525663 Canada Inc.
129157 Canada inc.	57Vegane
145047 Canada Ltée	6191436 CANADA INC
149667 Canada inc. - pour le compte de Centre Hi-Fi	6254250 canada inc
155106 Canada inc,	6317383 Canada Inc.
156560 Canada Inc.	6851932 Canada Inc
1642 SODAS INC	7112751 Canada Inc.
167395 Canada Inc.	7348550 Canada inc. (Supermarché P. A.)
1801794 Ontario inc.	7807457 Canada Inc
2169-5762 Québec inc.	7810067 Canada Inc
2318-4211 Québec inc.	8030421 Canada Inc
2330-2029 Québec inc.	8077657 Canada Inc.
2421-0072 QUÉBEC INC	8217700 Canada inc.
2437-4217 Québec inc	8268533 CANADA INC
2618-1297 Québec inc,	8577897 CANADA INC
2639-1862 Québec inc.	86506 Canada Inc.
2731-4822 Québec inc.	9002-2120 Québec Inc.
2739-0269 Quebec Inc,	9003-6013 Québec inc. f.a.r.s. Les Marchés Tau
2740-2775 Québec Inc.	9014-8222 Québec Inc. (FPMQ07)
2847-1209 Québec inc	9015-4931 Québec inc.
2854-2348 Quebec Inc	9016-5788 Québec inc.
2944715 Canada Inc.	9023-1952 Québec inc.
2970-7528 QUÉBEC INC.	9030-2944 Quebec inc,
2M médias inc,	9030-5418 Québec inc.
3096-7087 Québec Inc.	9041-5522 Québec Inc
3099-6359 Québec inc.	9045-7631 Québec Inc
3099-7738 Québec Inc.	9045-9587 Qc inc (Pépinière Lambert)

9054-8553 Québec Inc.
 9055-7588 Québec inc.
 9061-6632 Québec inc.
 9062-3331 Quebec inc.
 9071-7851 Quebec Inc.
 9090-4962 Québec inc.
 9091-2288 Québec inc. (Double Pizza)
 9095-6236 Québec inc. (Franchises Amir)
 9098-8585 QUÉBEC INC.
 9103-0064 Québec Inc.
 9105-7380 Québec inc
 9135-3904 Québec inc,
 9138-4529 QUÉBEC INC
 9140-7197 Québec Inc.
 9140-8906 Québec Inc.
 9167200 Canada Inc.
 9168-7368 Québec inc
 9181 9136 Québec Inc
 9189-4394 Quebec inc.
 9192-7442 Québec Inc
 9199-4467 Quebec Inc.
 9205-5300 Québec inc.
 9208-6537 Quebec inc
 9210-7580 Québec Inc.
 9212-4007 Québec inc.
 9216-3146 Quebec inc.
 9217-5041 Québec Inc,
 9217-5231 Québec Inc
 9219-3267 Québec Inc
 9220-8685 Québec inc
 9226-4985 Québec Inc.
 9244-4975 Qc inc.
 9252-9064 Quebec Inc
 9253-4270 Québec inc.
 9278-6763 Québec inc.
 9289-7552 Québec Inc
 9291-4522 Quebec Inc.
 9295-6374 Québec inc.
 9302-4677 Québec inc.
 9307-2809 Québec inc.
 9321-9210 QUEBEC INC
 9326-6609 Québec Inc.
 9351-0444 Quebec Inc
 9354-2710 Québec Inc.
 9373-7476 Quebec Inc.
 9381-9506 QUÉBEC INC.
 9395-7942 Québec inc.
 9421-9029 QC inc.
 9464-2162 Quebec Inc

A

A & V 2000 INC,
 A & W food services of Canada inc.
 A Belisle et fils SENC
 À l'abri de la Tempête Inc.
 A. G. International inc.

A. Lassonde inc.
 A. Setlakwe Itée
 A.M. Pinard & fils inc.
 A1 Imports Inc.
 AA Pharma Inc.
 Abattoir Ducharme inc.
 Abattoir Zampini
 ABB Electrification Canada ULC
 Abbaye Saint-Benoît
 Abbott Laboratories Co
 AbbVie Corporation
 Accent Montréal inc,
 Accent-Fairchild Factory Group
 Accessoires d'autos Nordiques inc.
 Accessoires pour vélos O.G.D. Itée
 Accord Health
 Acema Importations inc.
 Acer America Corporation
 ACH Food Companies Inc.
 Acier Victoria Itée
 Acry-Royal Inc
 Acti-sol inc.
 Actionwear KSL Inc.
 ADDÉNERGIE TECHNOLOGIES INC.
 Adfast Montréal inc.
 ADI div RESIDEO
 Adidas Canada limited
 AEF Global inc.
 Aeroplan
 Aéroports de Montréal
 AESOP CANADA - INC.
 AGF Management
 Agrilait SEC
 Agropur coopérative
 AGT CLIC FOOD INC.
 Air Canada
 Air Canada Vacations
 Air Creebec inc.
 Airway Surgical Appliances Ltd.
 Alarmforce Industries Inc - dba Bell Smart Home
 Albert Perron inc.
 Alcon Canada Inc.
 Alera Skin Care Products Inc.
 ALES GROUPE CANADA
 Alex Pneu Et Mécanique (5500) Inc.
 Aliksir Inc.
 Alimentation l'Épicier
 Alimentation Nouvelle Orleans 100348 Canada lte
 Aliments Altra Distributeurs Inc.
 Aliments Faïta Forgione
 Aliments Fondue paysanne inc. (les)
 Aliments Karnie inc. (les)
 Aliments Koyo Québec Inc.
 Aliments Krinos Foods Itée
 Aliments Krispy Kernels inc.
 Aliments la Bourgeoise inc.
 Aliments Martel Inc.

Aliments Merci (les)
 Aliments Minçavi inc.
 Aliments Mont-Bec inc.
 Aliments Nutrisoya inc.
 Aliments Ouimet-Cordon Bleu inc.
 Aliments Pasta-Mer
 Aliments Pro-Marque inc.
 Aliments Putters Inc.
 Aliments Rustica
 Aliments Sibon Foods Inc.
 Aliments St-Germain Inc.
 Aliments Tousain inc.
 Aliments Trans Gras inc. (les)
 Aliments Trigone inc.
 Alimexi Foods Inc.
 Alliance des Moniteurs de Ski du Canada
 Alliance Mercantile Inc.
 Allstate Insurance Company of Canada
 ALPHA Assurances
 Alphonse Lepage inc.
 Alston Investments inc
 Altex Inc.
 Altima Solutions Limited
 Alu-Rex inc.
 AM Fresh North America
 Am-Cam Électroménagers Inc.
 Amaro inc.
 Amazon Canada Fulfillment Services - Inc.
 AMD Medicom INC
 Amer Sports Canada Sales Company
 American Biltrite
 American Eagle Outfitters Canada Corporation
 Amerispa inc.
 Ameublements Tanguay - Centre de distribution
 Amex Bank of Canada
 AMG Medical Inc.
 AMSAL INC.
 Amscan Distributors (Canada) Ltd.
 Amway Canada Corporation
 Amylitho Inc
 ANB Canada Inc.
 Anchor Hocking Canada Inc.
 Anderson Watts Ltd.
 Angelcare Canada Inc.
 ANIDIS
 Animalerie Dyno Inc
 ANTIDOTE MÉDIAS INC
 Antirouille Métropolitain
 Api Culture Hautes Laurentides inc.
 Apollon Gotrick inc.
 Apotex inc.
 Appalaches Nature Inc.
 Apple Canada
 Aquafuchsia Foods Inc.
 Aquaterra Corporation
 Arbonne International Distribution - Inc.
 ARC'TERYX Equipment A Division of Amer Sports

Canada Inc.
 Arctic Tumblers
 Arctica Food Group Canada inc.
 Ardent Mills ULC
 Ares Equipment & Distribution
 Argon 18 inc.
 Aritzia
 Arla Foods Inc.
 Armoires de Cuisines Action - une division de 2757-5158 Québec inc.
 Armstrong World Industries - Inc.
 Aromasource inc.
 Arrow Games Inc.
 Artika For Living Inc.
 Asia Pulp and Paper
 Aspire Bakeries B.C. ULC
 Aspire Brands
 Assemblée Nationale
 Association pour la promotion de la librairie indépendante
 Association touristique des Laurentides
 Association Touristique Régionale de Charlevoix
 Association Touristique régionale de la Côte-Nord
 Association touristique régionale de la Gaspésie
 Association touristique régionale des Îles de la Madeleine
 Association Touristique Régionale Saguenay-Lac-Saint-Jean
 AstraZeneca Canada Inc.
 Atelier Mamie Clafoutis Inc.
 Atkins et Frères inc.
 Atrium Innovations Inc
 Atron Electro Industries Inc.
 Audiovox Canada Ltd
 Aurora Importing & Distributing Limited
 Automobility distribution inc.
 Autorité des Marchés Financiers
 Autour de l'Île
 Autruche
 Aux Champs d'Élisé François inc
 Aux trois p'tits cochons verts
 Aventure Chasse et Pêche
 Avery Products Canada (div. of CCL Industries Inc.)
 Avir Pharma inc.
 Aviva
 Avril Supermarché Santé

B

B&G Foods Canada - ULC
 Baba Hummus
 Bag to Earth Inc. / Sac au sol inc.
 BAIN DEPOT INC
 Bain Ultra inc.
 Baléco Inc.
 Bank of Montreal
 Banque Laurentienne du Canada

Banque Nationale du Canada
 Banque Tangerine
 Bardobec inc.
 Bariatrix Nutrition
 BARIL MANUFACTURIER INC.
 Barilla Canada inc
 Barreau du Québec
 Basha corp
 BASSE FRERES ALIMENTATION ORIENTALE (2013) INC
 Bastos of Canada Ltd.
 Bath & Body Works (Canada) Corp
 Bausch + Lomb Corporation
 Bausch Health Canada
 Bayard Presse Canada Inc.
 Bayer Inc.
 Bazz inc.
 BCI Foods Inc.
 BD APD Inc.
 BDI - a division of Bell Mobility Inc.
 Beau-Lieu Instantané inc.
 Beaudry & Cadrin inc.
 Beauté Star Inc.
 BeaverTails Canada Inc.
 Becton Dickinson Canada Inc.
 Beiersdorf Canada inc.
 Beiko la boîte à beignes inc.
 Bel-Gaufre inc.
 Bélanger VT Laminés
 Bell Canada
 Bell Canada - Administration
 Bell Canada - Bell Residential
 Bell Canada - Marketing et communications
 Bellisio Food Canada
 BeLOV Compagnie Inc.
 Belron Canada inc.
 Benjamin Moore & Co. - Limited
 Bento Nouveau Ltd.
 Berchicci Importing Ltd.
 Best Buy Canada Ltd.
 Bestar inc.
 Bestseller Retail Canada Inc.
 Bestseller Wholesale Canada Inc.
 Béton Bolduc inc.
 BFCO INC.
 BGP Pharma ULC
 Bibliothèque et Archives nationales du Québec
 Bic Inc.
 Bijouterie Lavigueur Itée
 Bijouterie Maurice Lemieux
 Bio Biscuit Inc.
 Bio-Actif inc. et compagnies affiliées
 Bioforce Canada inc.
 Biron Groupe Santé inc.
 Biscuits Leclerc Itée
 Bismar (1991) Inc.
 Bissell Canada Corporation

BKIND
 Black and Decker Canada Inc.
 Bleu Lavande Inc
 Bleuét Royal inc.
 Blinds To Go Inc. / Le Marché du Store
 Blistex Corporation
 Bluewater Seafoods Inc.
 BMW Group Canada
 Boa-franc S.E.N.C.
 Boehringer Ingelheim (Canada) Ltd.
 Boiron Canada inc.
 Bois Expansion inc.
 Bois Franc Mont Royal
 Bois Franc Myrador
 Bombardier Produits Récréatifs
 Bonbon Collections inc
 Bonsaï Gros-Bec
 Boshart Industries Inc.
 Bostik Canada Ltd.
 Boston Pizza International Inc.
 BOSTON TRADERS (CANADA) INC.
 Botanix inc
 BOUCHERIE CHARCUTERIE PERRON INC.
 Boucherie Sainte-Brigide inc.
 Boucherie Valens Inc.
 Boulangerie Arouch
 Boulangerie artisanale la boîte à pain inc.
 BOULANGERIE C. BLOUIN & FILS INC.
 Boulangerie Chef Frankie Inc.
 Boulangerie du Royaume inc.
 Boulangerie Francois Guay
 Boulangerie Georges Inc
 Boulangerie GRANT'S Bakery inc.
 Boulangerie L'Amour du Pain inc.
 Boulangerie La Mère Michèle inc.
 Boulangerie Lanthier Itée
 Boulangerie Normétal inc.
 Boulangerie Régionale des Iles Inc
 Boulangerie Repentigny inc.
 Boulangerie St-Méthode inc.
 Boulangerie-Pâtisserie Dumas inc.
 Boulangeries Canada Bread - Limitée
 Boulart inc
 Boutique Colori inc.
 Boutique La Vie en Rose Inc.
 Boutique le Pentagone inc.
 Boutique Linus Inc.
 Boutique Marie Claire inc.
 Boutiques Leclerc (Chaussures) Inc.
 Bow Plumbing Group inc.
 Brampton Brick Limited
 Brands Unlimited Inc.
 Brassard Buro inc.
 Brasserie Farnham Ale&Lager inc
 Brasserie McAuslan
 Brasseurs du Monde inc.
 Brasseurs du nord inc (les)

Brault & Martineau/Groupe ATBM inc.
 Brenmar Media Inc,
 Breuvages Radnor Itée
 Breville Canada S.E.C
 Bridor Inc.
 Briques Meridian Canada Ltée
 Brossard Frères inc.
 Brother international corporation (Canada) Ltd.
 Broue Alliance Inc.
 Brown Shoes Inc.
 Browning Canada sports Itée
 Brûlerie Caffuccino
 Brume
 Brunelli
 BSH Home Appliances Ltd.
 BSN Medical Inc.
 Buck Expert Inc
 Bula Canada Inc
 Bulk Barn Foods Limited
 Bulletin Aylmer
 Bulletin de Gatineau
 Bureau d'audiences publiques sur l'environnement
 Burger King Canada Services ULC
 Burgham sales Ltd.
 Burnbrae Farms Limited

C

C & J Clark Canada Ltd.
 C. B. Powell Ltd.
 C.H.O. Amerique Inc.
 C&C packing limited partnership
 CAA-Québec
 Cabane à Sucre Constantin (1992) Inc.
 Cabanons Fontaine Inc.
 Câblevision du Nord de Québec inc.
 Cadillac Fairview
 Caf-Caf Inc
 Café Agga VIP Inc.
 Café Barista inc
 Cafe Cimo Inc
 CAFE FARO INC
 Café Morgane inc.
 cafe mystique coffee inc
 Café Napoléon inc.
 Café Vittoria Distribution Inc.
 Café Vittoria inc.
 Caisse de dépôt et placement du Québec
 Caleres Canada inc.
 California Innovations Inc.
 Campbell Company of Canada
 Camping Québec
 Cams 2016 Inc.
 Canac-Marquis Grenier Itée
 Canada Dry Motts Inc.
 Canadel Furniture inc.
 Canadelle Limited Partnership

Canadian Home Publishers
 Canadian Tire Corporation Limited
 Canadian UNICEF Committee (UNICEF Québec)
 Canards du Lac Brome Itée
 Canarm Ltd.
 Canaropa (1954) inc.
 Candorvision (a division of Candorpharm Inc.)
 Canon Canada inc.
 Capespan North America Inc.
 Capital One Bank (Canada Branch)
 CAPSANA
 Caramels F,A,A, INC,
 Card Health Care Inc
 Cardinal Health Canada Inc.
 Cardinal Meat Specialists Limited
 CARIBE SOL
 Carlton Cards Ltd.
 Caron & Guay inc.
 Carquest Canada Ltd.
 Cascades Canada ULC (Groupe Tissu)
 Casio Canada Ltd.
 Cathelle Inc
 Caudalie Canada Inc
 Cavendish Farms
 CDMV inc.
 Cégep Beauce-Appalaches
 Cégep de Baie-Comeau
 Cégep de Chicoutimi
 Cégep de Drummondville Services administratifs
 Cégep de Granby
 Cégep de Jonquière
 Cégep de l'Abitibi-Témiscamingue
 Cégep de l'Outaouais
 Cégep de la Gaspésie et des Îles
 Cégep de La Pocatière
 Cégep de Lévis-Lauzon
 Cégep de Matane
 CÉGEP de Rimouski
 Cégep de Rivière-du-Loup
 Cégep de Saint-Hyacinthe
 Cégep de Saint-Jérôme
 Cégep de Saint-Laurent
 Cégep de Sherbrooke
 Cégep de Sorel-Tracy
 Cegep de Thetford
 Cegep de Trois-Rivières
 CEGEP de Valleyfield
 Cégep du Vieux Montréal
 Cégep Édouard-Montpetit
 CEGEP GARNEAU
 Cégep Gérard-Godin
 Cégep Heritage College
 CÉGEP LIMOILOU
 Cégep Marie-Victorin
 Cégep régional de Lanaudière
 Cégep Saint-Jean-sur-Richelieu

Celgene
 Centre Canadien d'électroménagers Inc
 Centre d'animaux nature
 Centre de distribution électrique Itée.
 Centre de services scolaire de Charlevoix
 Centre de services scolaire de la Baie-James
 Centre de services scolaire de la Beauce-Etchemin
 Centre de services scolaire de la Côte-Du-Sud
 Centre de services scolaire de la Pointe-de-l'Île
 Centre de services scolaire de la Riveraine
 Centre de services scolaire de Montréal
 Centre de services scolaire de Sorel-Tracy
 Centre de services scolaire des Affluents
 Centre de services scolaire des Découvreurs
 Centre de services scolaire des Grandes-Seigneuries
 Centre de services scolaire des Hautes-Rivières
 Centre de services scolaire des Laurentides
 Centre de services scolaire des Phares
 Centre de services scolaire des Portages de l'Outaouais
 Centre de services scolaire des Rives-du-Saguenay
 Centre de services scolaire des Sommets
 Centre de services scolaire du Fleuve-et-des-Lacs
 Centre de services scolaire du Lac-Abitibi
 Centre de services scolaire du Val-des-Cerfs
 Centre de services scolaire Harricana
 Centre de services scolaire Marie-Victorin
 Centre de ski Mont Rigaud
 Centre justice et foi
 Centre Maraîcher Eugène Guinois Jr inc.
 Centre services scolaire de la Rivière-du-Nord
 Centura Brands inc.
 Centura Québec Itée
 céramic café-studio inc
 Céramique Décor MSF inc.
 Ceramique ItalNord
 Ceratec inc.
 CERODEM LTÉE
 Certainteed Gypsum Canada Inc.
 CGC Inc.
 Chalut/Beauty Systems Group (Canada) - inc.
 Chambre des notaires du Québec
 Champlain Regional College
 Chandelles Tradition MB inc.
 Chanel Canada ULC
 Cegep de Thetford
 Charbon de Bois Feuille d'Érable inc.
 Charbon de bois franc Basques inc. / Produits Forestiers Basques inc
 Charcuterie L.Fortin Ltée
 Charcuterie La Bicoise
 Chartwell Retirement Residences
 Château Manis Électronique Inc.
 Chaussures Ara Canada Inc.
 Chaussures Bo-Pied inc.
 Chaussures De Luca Montréal inc.
 Chaussures L'Intervalle Inc.

Chaussures M&M inc
 Chaussures Portofino Inc.
 Chaussures Tony Inc.
 Chemotec (PM) Inc.
 Chenail Fruits et Légumes Inc.
 Chenchiam Inc.
 Chéné-Sasseville Ltée
 Chez Farfelu
 Chez Louis Poulet et Pizza Inc.
 Chidaca International Inc.
 Chocolat Belge heyez Père & fils Inc.
 Chocolat Lamontagne inc.
 Chocolat Perfection inc.
 Chocolaterie la Cabosse d'Or inc.
 Choice Hotels Canada Inc.
 Choix du Chef importateurs Inc.
 CHUCK HUGHES INTERNATIONAL PRODUCTS INC.
 Church & Dwight Canada corp.
 CIBC
 Cibona Foods inc.
 Cidrerie Michel Jodoin
 Cimpress Windsor Corporation
 Cine Maison Royale
 Cineplex Entertainment Limited Partnership
 Citadelle Coopérative de producteurs de sirop d'érable
 CIUSSS du Centre-Sud-de-l'île-de-Montréal
 CJMB Cosmétiques Inc.
 CKF inc.
 Clarins Canada
 Clark Drouin Lefebvre inc.
 Clef des Champs inc.
 Clément le Gourmand inc.
 Clover II Corporation
 Clover Leaf Seafoods Corp.
 Club de Football les Alouettes de Montréal
 Club Tissus
 Cobra Anchors co. Ltd.
 Cocooning Love inc.
 Codet inc.
 Cogeco Connexion Inc.
 Colgate Palmolive Canada inc.
 COLLECTION TUFF AVENUE INC
 Collège Ahuntsic
 Collège André-Grasset
 Collège Bois-De-Boulogne
 Collège Charlemagne inc.
 Collège d'Alma
 Collège d'Anjou
 Collège d'enseignement général professionnel de St-Félicien
 Collège d'enseignement général et professionnel de Victoriaville
 Collège de l'Assomption
 Collège de Lévis
 Collège de maisonneuve
 Collège de Rosemont

Collège des Médecins du Québec
 Collège Durocher Saint-Lambert
 Collège Jacques-Prévert
 Collège Jean de la Mennais
 Collège Laflèche
 Collège LaSalle
 Collège Laval
 Collège Letendre
 Collège Lionel-Groulx
 Collège Montmorency
 Collège Notre-Dame
 Collège Notre-Dame-de-l'Assomption
 Collège Notre-Dame-de-Lourdes
 Collège Regina Assumpta (1995)
 Collège Saint-Alexandre de la Gatineau
 Collège Saint-Maurice
 Collège Saint-Paul
 Collège Sainte-Anne de Lachine
 Collège Shawinigan
 Collège St-Jean-Vianney
 Collège Stanislas inc.
 Collège Ste-Marcelline
 Colonial Elegance inc.
 Columbia Frame Inc.
 Columbia Sportswear Canada
 Combomed Pharmaceutique Inc.
 Comité sectoriel de la main-d'oeuvre des services de soins personnels
 Commerce Apex Trades
 Commerce Soline Ltée
 Commission de la construction du Québec
 Commission des normes - de l'équité - de la santé et de la sécurité du travail
 Commission des Services Juridiques
 Commission scolaire Au Coeur-des-Vallées
 Commission scolaire de l'Énergie
 Commission scolaire de l'Estuaire
 Commission scolaire de l'Or-et-des-Bois
 Commission scolaire de la capitale
 Commission scolaire de la Région-de-Sherbrooke
 Commission scolaire De La Seigneurie-des-Mille-Îles
 Commission scolaire de la Vallée-des-Tisserands
 Commission scolaire de Laval
 Commission scolaire de Portneuf
 Commission Scolaire de St-Hyacinthe
 Commission scolaire des Appalaches
 Commission scolaire des Bois-Francs
 Commission scolaire des Draveurs
 Commission scolaire des Hauts-Bois de l'Outaouais
 Commission scolaire des Hauts-Cantons
 Commission scolaire des Îles
 Commission scolaire des Monts-et-Marées
 Commission scolaire des Navigateurs
 Commission scolaire des Patriotes
 Commission scolaire des Premières-Seigneuries
 Commission scolaire des Trois-Lacs
 Commission scolaire du Chemin-du-Roy

Commission Scolaire Du Fer
 Commission scolaire du Lac-St-Jean
 Commission scolaire du Pays-des-Bleuets
 Commission Scolaire Marguerite-Bourgeoys
 Commission Scolaire Moyenne Côte Nord
 Commission scolaire New Frontiers
 Commission scolaire Pierre-Neveu
 Commission scolaire René-Lévesque
 Commission scolaire Rouyn-Noranda
 Communications Camping Caravanning
 Como Pizzeria
 Compagnie d'embouteillage Coca-Cola Canada Limitée
 Compagnie Globe Électrique inc.
 Compagnie Safdie inc. (La)
 Compass Minerals Canada Corp.
 Computershare Investor Services Inc.
 Computershare Trust Company of Canada
 ConAgra Foods Canada Inc.
 Conair Consumer Products ULC
 Concept SGA inc.
 Concession A25
 Concord Premium Meats Ltd.
 Concordia University
 Condon Chimiques inc.
 Confédération des syndicats nationaux
 Confiserie Mondoux Inc.
 Confiseries Régal inc.
 Conglom Inc.
 Conseil des métiers d'art du Québec
 Conseil interprofessionnel du Québec
 CONSTRUCTION VOYER INC.
 Convatec Canada Ltd.
 Converse Canada Corp.
 Coop Avantis
 Cooper Industries Inc.
 Coopérative d'Alentour
 Coopérative de cablodistribution de l'arrière-pays
 Coopérative de solidarité - Journal culturel Graffiti
 Coopérative de Solidarité d'information Basques
 Coopérative du Courrier de Portneuf
 Coopérative du journal culturel de l'A-T
 Coopérative Horticole Groupex
 Coopérative nationale de l'Information indépendante
 Corelle Brands (Canada) Inc.(formerly World Kitchen Canada (EHI) Inc.)
 Corporation AbbVie
 Corporation Bella Vita International
 Corporation d'aliments Riviana Canada
 Corporation du Moulin Légaré inc.
 Corporation Financière Mackenzie
 Corporation Genacol Canada inc.
 Corporation Zedbed International
 Cosmétiques Idoine Inc
 Cosmos Restaurant Inc.
 Costco Wholesale Canada Ltd.
 Côté Fleury Inc.

Côté-Réco inc.
 Couche-Tard inc.
 Counseltron Ltd.
 Courchesne Larose Itée.
 Couvre-Planchers Flordeco inc.
 Couvre-planchers Pelletier inc
 Covris Coopérative
 CPA Pool Products Inc.
 Crate and Barrel Canada Inc.
 Crayola
 Créations Ozzé Inc
 Crestar Ltd.
 Crevier Lubrifiants
 Crofters Food LTD
 Croix Bleue du Québec
 Crossmark Canada Inc.
 Cryopak Industries Inc
 CTG Brands Inc.
 Cuisine L'Angélique
 Cultures Gen V Inc.
 Curateur public du Québec
 CUSIMER (1991) INC.
 CVCIS/The Gleaner
 Cycles Lambert Inc.

D

Dairy Queen Canada Inc.
 Daki Itée
 Dals Lighting inc.
 Danawares Corp.
 Danby Products Ltd.
 Danesco Inc
 Danone inc.
 Danson Decor Inc.
 Danvin Inc.
 Dare Foods Limited
 Dart Canada
 David Oppenheimer & Associates General Partnership
 DAVIDsTEA Inc
 Dawson College
 Coopérative du journal culturel de l'A-T
 DBC Communications inc,
 DDP Specialty Electronic Materials US - LLC
 Decathlon Canada Inc
 Déco surfaces Canada inc.
 Décor Au Vent Inc.
 Décors de maison Commonwealth
 Décors Maison Versailles inc.
 Délices d'Antan Inc
 Corporation du Moulin Légaré inc.
 DELICOUKI INC
 Dell Canada inc.
 Delon Laboratories (1990) Inc.
 Denis Le Guerrier Fils et Fille (FPMQ07)
 Derco Horticulture Inc.
 Dermalogica
 Dermtek pharmaceutique Itée

Deschenes et fils Itée.
 Design Creative International C.D.I. Inc.
 Destination Owl's Head inc.
 Dexcom Canada
 Dimensions Portes Et Fenêtres Inc
 Dimex360 inc
 Direct Response Media Group Inc.
 Disticor Direct
 Distinctive appliances inc.
 Distribution alimentaire Aubut inc
 Distribution alimentaire Pierre Payette inc.
 Distribution Ben-Mar 90 inc
 Distribution de produits Arahova inc,
 Distribution Epicerie C.T.S. Inc.
 Distribution Frankarl
 Distribution Incognito 2002 Inc.
 DISTRIBUTION MFG INC.
 Distribution Nigava
 Distributions Agri-Sol Inc.
 Distributions Alimentaires Le Marquis Inc
 Distributions Fillion Marquis International Ltée
 Distributions Julia inc.
 Distributions Missum Inc.
 Distributions Olive & Olives Inc.
 Distributions Yvan Nadeau Inc.
 DK Company
 Dolce & Bianca Inc.
 Dole Foods of Canada Ltd.
 Dollarama L.P.
 DOM International Limited
 Domaine Cartier-Potelle
 Domaine du Ski Mont-Bruno inc.
 Domino's Pizza of Canada Ltd.
 Domtar inc.
 Dorel Home Furnishings
 Dorfin distribution inc.
 Dorsey Marketing Inc
 Dover Finishing Products Inc.
 Doyon Després
 Dr JO Lambert Itée
 Dr. Oetker Canada Ltd.
 Drain-Vac International 2006 Inc.
 Druide informatique inc.
 Duchesnay
 Duchesne et Fils Itée
 Dunn's Famous International Holdings Inc
 Dura housewares Inc.
 Duracell Canada
 Dural - a division of Multibond Inc.
 Duvaltex (Canada) inc.
 Dynamic Paint Products Inc.
 Dyson Canada Limited

E

Eastern Shores School Board
 Eastern Townships School Board

EASYFINANCIAL SERVICES INC
 Eaton Yale Company
 Eau Everest inc.
 Eau Limpide Inc.
 Eau Zone Huiles & Fragrances Ltée
 Ebox inc.
 Echelon Assurance
 Échos Montréal
 ECO DEPOT DE CARREAUX CERAMIQUE 440 INC.
 Eco Securica Inc.
 École de musique Vincent-d'Indy
 École de technologie supérieure
 École Jésus-Marie de Beauceville
 École nationale de police du Québec
 École secondaire Mont-Saint-Sacrement
 Edgewell Personal Care Canada ULC
 Éditions André Pomerleau Inc,
 Éditions Blainville -Deux Montagnes-Groupe JCL
 Éditions communautaires des Chenaux et Mékinac
 Éditions Continuité inc.
 Éditions du Berger Blanc
 Éditions du Joyeux-Drille Inc,
 Éditions du Renouveau québécois
 Éditions Gladius International Inc.
 Éditions Phidal Inc.
 Efficom Inc.
 Eglo Canada Inc.
 El Chasqui Latino inc,
 El ran Furniture Ltd.
 El-Ma-Mia inc.
 Electro mike Inc
 Electrolux Canada Corp.
 Electronics Boutique Canada inc.
 Eli Lilly Canada inc.
 Elizabeth Arden (Canada) Ltd.
 Elle R Cosmétiques Inc.
 Emballages Marcan Inc.
 Emco Corporation
 EMD Canada Inc.
 Emerson Electric Canada Limited
 Empire Health Distribution Inc
 Empire Sports Inc
 Endy Canada Inc.
 Energex Pellet Fuel inc.
 Énergir
 English Montreal School Board
 Engrais Naturels McInnes inc.
 Ensemble pour Bâti
 Entrepôts fruiger inc. (les)
 Entreprise Dominion Blueline inc.
 Entreprise KandJu Inc
 Entreprises Ernest (Mtl) Itée (les)
 Envirogard Products Limited
 Épargne Placements Québec
 Equifruit - Inc
 Équipements Adrien Phaneuf inc. (les)
 Ergonoffs

Escale Îles de la Madeleine
 ESKA Inc.
 Espace Ricardo Inc.
 Espresso Ventes Mali Inc.
 Essex Continental Distributors inc.
 EssilorLuxottica of Canada
 Essity Canada Inc.
 Ested Industries Inc. (Edco Electronics)
 Estée Lauder Cosmetics Ltd.
 Estrie Glace
 Eurobubbles Canada Inc.
 Europasta Inc.
 Evive Smoothie Inc
 Excel Serres
 Excel-Prix Grossiste en Alimentation Inc.
 Exceldor Coopérative
 Experts Verts inc.
 Export Packers Company Limited
 Expresco Foods
 Express Drummondville inc,
 Externat Mont-Jésus-Marie

F

Fabricville Company Inc.
 Fairstone Financial Inc.
 Familiprix
 Fantis Foods Canada LTD
 Farm Credit Canada
 Favuzzi International Inc.
 FCA Canada inc.
 Fédération des caisses Desjardins
 Fédération des médecins omnipraticiens du Québec
 Fédération des pourvoires du Québec
 Fédération des travailleurs et travailleuses du Québec (FTQ)
 Fédération québécoise de camping et de caravaning inc.
 Fellowes Canada Ltd.
 Fempro Consumer Products ULC
 Fenêtres Élite inc. (les)
 Fenêtres Magistral Inc.
 Fennec Foods Inc.
 Fenplast inc.
 Fer & Métaux des Bois-Francs inc.
 Ferme Bellevue (1997 inc)
 Ferme C.M.J.I. Robert Inc.
 Ferme D'hiver Inc.
 Ferme des Voltigeurs inc.
 Ferme Emmanuel Lemelin SENC FPMQ07
 Ferme François Blouin Inc
 Ferme François Gosselin
 Ferme Guillaume Letourneau
 Ferme Guy Lefrançois et fils inc
 Ferme H.Daigneault et Fils inc
 FERME J. OUIMET INC.
 Ferme Jean-Pierre Plante inc.

Ferme Onésime Pouliot inc.
 Ferme Paul Massicotte et Fils inc,
 Ferme piscicoles des Bobines inc.
 Ferme Régil inc.
 Ferme Tournvent
 ferme vallée verte 1912
 Ferme Valupierre inc.
 Ferme Vi franc Inc.
 Fermes Farnham ltée
 Fermes J Coulombe et fils ltée
 Fermes Trudeau Inc.
 Fernand Dufresne inc.
 Ferrero Canada Ltd./ltée
 Ferring inc.
 Ferti Technologies inc.
 Fertilec ltée
 Festival du Nouveau Cinéma de Montréal
 Festival Fantasia
 Fèves au Lard L'Héritage ltée
 Fiji Water of Canada Ltd.
 Financière Manuvie
 Fine Choice Foods Ltd
 Fisher Home Products Inc.
 Fleur D'Olive
 Fleury Michon Amérique Inc.
 Floriculture H-G Gauthier inc
 FMI Atlantic (KFC)
 FMI National (ph)
 Focal Naim Canada Inc.
 Fondation Lucie et André Chagnon
 Fonds de placement immobilier Cominar
 Fonds de solidarité FTQ
 Fontaine Santé Foods inc.
 Foot Locker Canada Corp.
 Ford Motor Company of Canada
 Formedica ltée
 Fossil Canada Inc.
 Fou du cochon et Scie
 Fournitures de bureau Denis inc.
 FraiseBec inc.
 Fraisière Faucher Inc.
 Fraisière Lemelin
 Fraisière Rou Gi et Fils inc.
 France Délices inc.
 Franchises Cora Inc.
 Francois et Lise Méthot inc.
 Freakmount
 Frères Di loia inc. (Les)
 Freud Canada - Inc.
 Freudenberg Household Products Inc.
 Frito-Lay Canada - une division de Pepsi-Cola
 Canada ltée
 Fromagerie Amafaçon
 Fromagerie Ancêtre inc.
 Fromagerie Bel Canada
 Fromagerie Bergeron inc.
 Fromagerie Blackburn

Fromagerie Boivin
 Fromagerie des Basques inc.
 Fromagerie gilbert
 Fromagerie L'Autre Versant
 Fromagerie Pimar / Hamel inc.
 Fromagerie Proulx (1985) inc.
 Fromagerie Roy inc.
 Fromagerie Ruban Bleu Inc
 Fromages La Chaudière inc.
 Fromagiers de la Table Ronde division de Ferme
 Raymond Alary et Fils (1981) Inc.
 Fru-Terra inc.
 Fruit d'Or inc.
 Fruit Dome inc.
 Fruit of the Loom Canada Inc.
 FRUITS DE MER LAGOON INC.
 Fruits et légumes Gaétan Bono inc.
 Fujifilm Canada Inc.
 Fumoir Grizzly inc.
 Futura Manufacturier De Portes Et Fenêtres Inc.
 FVF inc.

G

G.A. Boulet inc.
 Galderma Canada Inc.
 Galerie Au Chocolat
 Gap (Canada) Inc.
 Garaga inc.
 Garage du cuivre Inc
 Garant GP
 Gardena Canada Ltd.
 Gaston Charbonneau Floral ltée
 Gastronomie Aliments Fins inc.
 Gay Lea Foods
 Gazifère Inc.
 GDE Grocery Delivery E-Services Canada Inc
 GE lighting
 General Mills Canada Corporation
 General Motors of Canada
 Genima inc
 Gentec International
 Geox Canada Inc.
 Germain Larivière (1970) ltée
 Gestion 400 coups inc.
 Gestion Carlos Torralbo Inc. / Les Fruits De Mer Ifc
 Inc.
 Gestion Claveau et Frères Ltée
 Gestion de Marques El Inc.
 Gestion FÉRIQUE
 Gestion Le Petit Québec inc.
 Gestion Lebas inc.
 Gestion Luc Doyle Inc.
 Gestion Sijoprec inc.
 Gestion Touche Finale inc.
 Gestions Hebdomadaire Ltée - Info Dimanche Inc,
 GFW Distributions Inc

Ghislaine Plante
 Giant Tiger Stores Limited
 Gildan Apparel (Canada) LP
 GILLFOR DISTRIBUTION INC
 Give and Go Prepared Foods Corp.
 Glace Carnaval
 Glaxosmithkline
 Glentel Inc.
 Global M.J.L. Ltée
 Globe and Mail
 Gloco inc.
 GNC Canada Holdings ULC
 Goedike Canada inc.
 Golf Town Limited
 Goli Nutrition Inc.
 Goodfellow inc.
 Goodfood Market Corp.
 Goodyear Canada Inc.
 Google Canada Corporation
 Gosselin Photo Vidéo Inc.
 Gourmet Nutrition F.B. Inc.
 Gourmet Sauvage Inc
 Gouv. du Québec/ Commission des droits de la
 personne et des droits de la jeunesse
 GRANULCO inc.
 Granules LG inc.
 Graymont (Qc) inc.
 Green Shield Canada
 GreenLawn - Ltd
 Grisspasta products Ltd.
 Groupe Accès Électronique Inc.
 Groupe Adonis Inc.
 GROUPE ARCHAMBAULT INC
 Groupe Bergeron-Thibault
 Groupe Birks inc.
 Groupe Cam-J inc.
 GROUPE CANTREX NATIONWIDE INC.
 Groupe Carreaux Céragrès inc.
 Groupe Colabor Inc
 Groupe Commensal Inc.
 Groupe Conseil Evolia Inc. (Agence Marketing)
 Groupe d'Achat M.P. Inc.
 Groupe Dutailier Inc.
 Groupe Dynamite Inc.
 Groupe Epicia Inc.
 Groupe ERA inc.
 Groupe financier AGA
 Groupe Gagnon Frères inc.
 Groupe Incursion Inc.
 Groupe InnuScience Inc.
 Groupe International Travelway inc.
 Groupe Intersand Canada inc. (le)
 Groupe JNC 1944 Inc.
 Groupe La Feuille Verte
 Groupe MAG inc
 Groupe Manufacturier de Metro Inc
 Groupe Marcelle

Groupe Maskatel Québec S.E.C.
 Groupe MBM Inc.
 Groupe Mito Inc.
 Groupe NO. 900 Pizzeria Napolitaine Inc.
 Groupe Optimum Inc.
 Groupe Park Avenue inc.
 Groupe Party Expert
 Groupe Phoenicia inc.
 Groupe Plastika inc.
 Groupe Poulet Rouge Inc.
 Groupe Première Moisson inc.(Centre administratif)
 Groupe Promutuel - Fédération de sociétés mutuelles
 d'assurance générale
 Groupe Ricochet Inc.
 Groupe Rossignol Canada Inc.
 Groupe Seb Canada
 Groupe Sésame inc.
 Groupe Sierra Mojo Inc.
 Groupe Sima inc.
 Groupe Sogides inc.
 Groupe Son X Plus Inc.
 Groupe Souris Mini Inc.
 Groupe SportsScene inc.
 Groupe Sushi Taxi
 Groupe tabac Scandinave Canada
 Groupe Tecnic 2000 Inc.
 Groupe TVA inc.
 Groupe vegco inc.
 Groupe Vitroplus inc.
 Groupe Yellow Inc.
 Groupe Yves Légaré inc.
 Groupement des assureurs automobiles
 Guerlain (Canada) ltée
 Guess? Canada Corporation
 Guides de voyage Ulysse inc.
 Guinois & Frères Ltée
 Guitabec inc.
 GURU Beverage Inc.
 Gusta Foods Inc.
 Gusti International Inc.

H

H&M Hennes & Mauritz inc.
 H. M. Smallwares Ltd
 H.R.S. Global - a division of 9266-1677 Quebec Inc.
 H&R Block Canada Inc.
 Hain Celestial Canada
 Haleon Canada ULC
 Hallmark Canada
 Hamilton Beach Brands Canada Inc.
 Harnois Énergies inc.
 Harry Rosen Inc.
 Hasbro Canada Corporation
 Hatley Little Blue House Inc,
 Hayward Pool Products Canada - Inc.
 Helen of Troy

Héloïse Laboratoire inc
 Héma-Québec
 Henkel Canada Corp.- Beauty Professional
 Henkel Canada Corporation
 Henkel consumer adhesives
 Henry Canada inc.
 Herbaland Naturals Inc,
 Herbalife of Canada Ltd.
 Hershey Canada Inc.
 Herzing College
 Hétu Société de CPA
 HFC Prestige International Canada Inc
 Hibbert International Inc.
 High Liner Foods Inc.
 Hoffmann-La Roche Limited
 HOLOS Foods Inc.
 Holt Renfrew
 Home & Leisure Group Ltd.
 Home Depot Canada
 Home Hardware Stores Limited
 HoMedics Group Canada Co.
 Homéo Technique inc.
 Homéocan inc.
 Honda Canada inc.
 HP Canada Co
 HSBC Bank Canada
 Hubbell Canada LP
 Hudson's Bay
 Hugo Boss Canada Inc,
 Humania Assurance inc.
 Hydro-Québec
 Hyundai Auto Canada Corp.

I

I-D Foods Corporation
 I-Nov Concept inc.
 Ice River Springs Water Co. inc.
 Ici média inc,
 Ideal Security inc.
 IKEA Canada
 IKEA Supply AG
 Imagix Imagerie Médicale inc
 Immanence Intégrale Dermo Correction inc.
 Imperial Tobacco Canada Ltd.
 IMPORTATION DUCALE INC.
 Importations & Distributions B.H. inc.
 Importations Biochala inc
 Importations Géocan inc. (les)
 Importations Rallye inc.
 IMPORTATIONS STAVROPOULOS
 Imprimerie Le Radar inc,
 IMRICO LTEE
 Indigo Books & Music
 Industrie gastronomique Cascajares
 Industrielle Alliance - Assurance et services financiers
 inc.

Industries de Conduits Tubulaires du Canada ltée
 Industries Dorel inc. (Les)
 Industries John Lewis
 Industries P.W.I. inc.
 Ingram Micro Inc.
 Inopro inc.
 Insertech Angus
 Institut de la Statistique du Québec
 Institut de tourisme et d'hôtellerie du Québec
 Intact Compagnie d'assurance
 INTEGA Sciences de la Peau inc.
 Interbois Inc.
 INTERlumières
 Intermiel inc.
 International de montgolfières de Saint-Jean-sur-
 Richelieu
 Intertape Polymer Inc.
 Intervet Canada Corp.
 Invesco Trimark ltée
 Investors Group
 IPEX Electrical Inc.
 Ipex Inc.
 ISOCANMED INC
 Irving Consumer Products Limited
 Isolofam group Inc.
 Itaca Direct
 ITW Permatex Canada
 ITX Canada Ltd
 Ivanhoé Cambridge Inc.

J

J L 2000 INC,
 J. Benny Inc.
 J. Boudrias inc.
 J. Sonic Services inc.
 J.B. Poitras Inc.
 J.E. Mondou ltée
 J.L. Freeman S.E.C.
 J.M. Clément ltée
 Jacques Laferte ltee
 Jacques Lemieux (grossiste) inc.
 Jacques-Cartier Pizza inc,
 Jaimée inc.
 Jam Industries Ltd.
 Jamieson Laboratories
 Jamp Pharma Corporation
 Jan K. Overweel Limited
 Janssen Inc.
 Jardiniers Ideal Ltee (FPMQ07)
 Jascor Housewares inc.
 Jean H. Henlé Inc
 Jean-Paul Fortin (1997) lbc
 JELD-WEN - une division de Donat Flamand
 John Abbott College
 John Deere Canada ULC
 John Forest / Rucher des framboisiers

John L Schultz Ltd
 Johnson & Johnson
 Johnson & Johnson VisionCare - Inc.
 Journal communautaire de Disraeli - Le Cantonnier
 Journal communautaire de St-Hippolyte - Le Sentier
 Journal communautaire L'Écho de Cantley
 Journal de Lévis - Coopérative de Solidarité
 Journal de St-Michel
 Journal des villes nordiques Le Trait d'union du Nord
 Journal Ici l'info
 Journal L'Alliance de Preissac inc,
 Journal L'Étincelle inc,
 Journal La Haute-Côte-Nord
 Journal Le Charlevoisien
 Journal Le Montagnard
 Journal le Nord
 Journal Le Nord-Côtier
 Journal le Placoteux - Coopérative de Solidarité
 Journal,ca inc,
 Jovi Sport Inc.
 Joylypso - a Division of Great Pacific Enterprises Inc.
 Joylypso Inc.
 JTI-Macdonald Corp.
 JTI-Macdonald TM Corp.
 Julien Beaudoin Itée
 Julien inc.
 jus dose inc.
 Jus Loop Inc.
 JYSK Linen 'n Furniture Inc.

K

Kaleido Croissance Inc.
 Kamik Canada Inc.
 Kamins Dermatologics
 Kana Lifestyle
 Kao Canada inc.
 Karine Joncas Cosmétiques Inc.
 Kaycan Ltd.
 Kaz Canada
 Kellogg Canada
 Kernels Popcorn Limited
 Kerry (Canada) Inc.
 Keurig Canada Inc.
 Keyport Lock
 Kia Canada Inc.
 Kid Toy inc.
 Kidde Canada
 Kim Lam (1982) inc.
 Kimberly-Clark inc.
 Kimpex inc.
 King Packaged Materials Company
 Klassen Bronze Limited
 Kleen-Flo Tumbler Industries Ltd.
 Koepfel Companies ULC
 Kohl & Frisch Limited
 Kombi Sports Inc.

Kosmic Distribution
 Kraft Heinz Canada ULC
 Krops Imports inc.

L

L. Di Lallo et fils Inc.
 L. Villeneuve & Cie (1973) Ltée
 L'Académie Ste-Thérèse inc.
 L'Angéline
 L'Animatout
 L'Annonceur du Bas Saint-François
 L'Arc-en-ciel du Paradis
 L'Aréna des Canadiens inc.
 L'Entre-Jeux inc.
 L'Entreprise commerciale Shah Limitée
 L'Équipe Spectra Inc.
 L'Érable au Fil du Temps inc.
 L'Express Drummondville Inc,
 L'Image Home Products
 L'Oréal Canada inc.
 L'Union des producteurs agricoles - Publications
 L'Unique - assurances générales inc.
 La Biscuitery Inc,
 LA BRASSERIE GRANDE ALLÉE
 La Capitale assurances générales inc -
 La Capitale assureur de l'administration publique inc
 La Chocolaterie Des Pères Trappistes De Mistassini
 Inc
 La Cie Matériaux de Construction BP Canada
 La cie McCormick Canada co.
 La Clef De Sol Inc.
 La Commission scolaire du Lac Témiscamingue
 La Compagnie 2 Ameriks inc.
 La Compagnie Avon Canada Limitée
 La Compagnie d'Agneau de Nouvelle-Zélande et
 d'Australie limitée
 La Compagnie d'assurance Belair Inc.
 La Compagnie d'assurance générale Co-operators
 La Compagnie Montréal Chop Suey Ltée.
 La Compagnie Mutuelle d'Assurance Wawanesa
 La Compagnie Regitan Itée
 La Corporation Internationale Masonite
 La Corporation McKesson Canada
 La Corporation Strom inc.
 La Crevette du Nord Atlantique inc.
 La Financière Agricole du Québec
 La fourmi bionique inc.
 La Fraisonnée inc.
 La Fromagerie du terroir de Bellechasse Inc.
 La Fromagerie Polyethnique inc
 La Fudgerie Inc
 La Glace Frontenac rive sud Itée
 La Grande Ménagerie
 La Maison Clayton Shagal inc.
 La Maison Crowin inc.
 La Maison du Meuble Corbeil inc.

La Maison Lavande Inc.
 La Maison Orphée inc.
 La Maison Smith Inc.
 La Margna inc.
 La Meunerie Milanaise inc.
 la nougaterie
 La Petite Bretonne (distribution) inc.
 La Petite Grange (Laurent Meury inc.)
 LA PINTE INC.
 La Régie du bâtiment du Québec
 La rotisserie de Granby inc.
 La Senza Canada - Inc.
 La Societe Canadienne De La Croix Rouge
 La Soyarie inc.
 La Trappe a Fromage
 La Tuilerie Inc
 La turquoise - cabinet en assurance de dommages et
 services financiers inc
 La Villa du Ravioli inc.
 La Voix Ferrée inc, - Entrée Libre
 Laboratoire Atlas inc.
 Laboratoire G.M.F.
 Laboratoire Larima
 Laboratoire Nature Inc.
 LABORATOIRE PIERRE MARCHILDON INC.
 Laboratoire Riva inc.
 Laboratoire St-Antoine
 Laboratoire Trianon
 Laboratoires Abbott Cie
 Laboratoires Colba Inc.
 Laboratoires Confab Inc
 Laboratoires Dermo-Cosmétique Inc.
 Laboratoires Druide inc.
 Laboratoires Nicar inc.
 Laboratoires Reynard inc.
 LACOSTE CANADA Inc.
 Lactalis Canada Inc.
 LAFERTE ET LETENDRE INC
 Laiterie Chagnon
 Laiterie Chalifoux inc.
 Laiterie Charlevoix inc.
 Laiterie de Coaticook Itée
 Laiterie de l'Outaouais
 Laiterie de la baie Itée
 Laiterie des trois vallées inc.
 Laiterie Royale inc.
 LAMPE BERGER CANADA INC
 Landco Import International inc.
 Lantic inc.
 Laroche Gaulin CPA inc.
 LAUZON - Planchers de bois exclusifs inc.
 Lauzon Bois énergétique recyclé Inc.
 Lavo inc.
 Le Canard Goulu inc.
 Le Capucin Inc.
 Le Centre du Pin Ltee
 Le Club Piscine Plus Québec (C,P,P,Q.) inc,

Le Coffret de Rachel Inc.
 Le Creuset Canada Inc
 Le Devoir inc,
 Le Directeur général des élections du Québec
 Le Gastronomes Animal Inc.
 Le Groupe Alimentaire Nordique inc.
 Le groupe Brande
 Le Groupe Café Vienne 1998 Inc.
 Le Groupe Estrie-Richelieu -compagnie d'assurance
 Le Groupe Jean Coutu (PJC) inc.
 Le Groupe Leader Média Inc.
 Le Groupe Legerlite inc.
 Le Groupe Multi Luminaire Inc.
 Le Groupe Saga inc
 Le Groupe Vertdure Inc.
 Le Journal de Chambly
 LE MONDE DU RAVIOLI INC
 Le Petit Mas inc
 Le Potager Mont-Rouge Halte Gourmande Senc.
 Le Potager Riendeau inc.
 Le Protecteur du Citoyen
 Le Reflet du canton de Lingwick
 Le Salon International de l'Auto de Montréal Itée
 LE THÉÂTRE DENISE-PELLETIER INC.
 Le Verger Lamarche inc.
 Le Vignoble le Cep d'Argent inc.
 Ledvance Ltd.
 LEE VALLEY TOOLS LTD
 Leese Enterprises International Inc.
 Lego Canada inc.
 Légumière Y C inc.
 LÉGUNORD INC.
 Lennox industries (Canada) Ltée
 Lenovo
 LEO Pharma Inc.
 Leon's Furniture Limited
 Léopold Bouchard inc.
 Les Accessoires Hunter Brand inc.
 Les Aliments 2000 inc.
 Les Aliments ACTIV - inc
 Les Aliments Baril inc.
 Les Aliments Bégin inc.
 Les Aliments Bercy inc.
 Les Aliments CDS inc.
 Les Aliments Dainty Foods
 Les Aliments du Royaume inc.
 Les Aliments Esposito Ltée
 Les Aliments Jardj Inc.
 Les aliments Kim Phat Inc.
 Les Aliments LUDA Foods
 Les Aliments Mejicano
 Les Aliments O'sole Mio inc.
 Les ALIMENTS PALMYRA Inc.
 Les aliments Parador inc.
 Les Aliments Pearlmark Foods Inc.
 Les Aliments Roma Itée
 Les Aliments Saveurs du Monde inc.

Les Ames Fleurs Inc.
 Les Appâts du Nord inc.
 Les Ateliers Jacob Inc.
 Les Bijouteries Doucet 1993 Inc.
 Les Blocs de Ciment Mirabel Inc
 Les Bois de Parquets Vaucluse inc.
 Les Bois de plancher PG inc.
 Les Brasseurs GMT Inc.
 Les Câbles Ben-Mor
 Les Carrieres Ducharme Inc
 Les Centres Jardins Paradis Inc
 Les Chaussures Rubino Inc.
 Les Chocolats Favoris inc.
 Les Chocolats Vadeboncoeur inc.
 Les Concepts Zone Inc.
 Les Confections Lamartine inc.
 Les Cuisines Gaspésiennes Ltée.
 Les Cultures de Chez Nous inc.
 Les Distributions Avantage inc.
 Les Distributions LMC Ltee
 Les Douceurs de l'Érable Brien inc.
 Les Eaux Naya
 Les Eaux Saint-Léger Waters Inc.
 LES EDITIONS CEC INC
 Les éditions esse
 Les Éditions Main Street inc,
 Les Entreprises Bizier
 Les Entreprises Bizier Inc,
 Les Entreprises Catsports inc.
 Les Entreprises de Stoneham inc.
 Les Entreprises Leznoff 2011 inc.
 Les Entreprises Marsolais
 Les Entreprises Rolland inc.
 Les Équipements médicaux Leika Itée
 Les Fermes du Soleil inc.
 Les Fermes E. Notaro Et Fils Inc
 Les Fermes Leclair et frères Itée
 Les Fermes Lefort
 Les Fermes Lufa
 Les Fermes R.R et fils inc.
 Les Fermes Rivest Bourgeois inc.
 Les Fines Herbes de Chez Nous inc.
 Les Foreurs de Val-d'Or (2012) inc.
 Les Fraises de l'Île d'Orléans inc.
 Les Franchises Dic Ann's Ltée
 Les Franchises Valfei inc.
 Les Franchises Salvatore G.A. Inc.
 Les Fruits de Mer de l'Est du Québec (1998) Ltée
 Les Gibiers Canabec Inc
 Les Herbages Normex Itée
 Les Hottes Gimi inc.
 Les Immeubles Roussin Ltée
 Les Importations Cavan inc.
 Les Importations Enzo-M Ltée
 Les Importations Herbasante Inc
 Les Importations N et N Inc
 Les Importations Via Firenze (Aka. Aldo Foods)

Les Industries Amisco Itée
 Les Industries Bernard & Fils Itée
 Les Industries Bonneville Itée
 Les Industries Iverco Inc
 Les Industries Jessar
 Les Industries Pantorama Inc.
 Les Industries Trovac Itée
 Les Jardins A. Guérin et Fils inc
 Les Jardins Paul Cousineau & Fils Inc.
 Les Laboratoires Swisse (1995) inc.
 Les Librairies indépendantes du Québec -
 Coopérative
 Les magasins CPC inc.
 Les Magasins Korvette Itée
 Les Manufacturiers Brais et Frères inc.
 Les Marchands en Gros de Fruits Canadawide inc.
 Les Marques Kin Inc
 Les Marques Nuway inc.
 Les Matelas SSH Canada
 Les Matériaux de Construction Oldcastle Canada inc.
 Les Mauvaises Herbes
 LES MENTHES RITO LTEE
 Les Meubles de St-Félix inc
 Les Meubles Marchand 2022 Inc.
 Les Mousses de L'Estrie Inc.
 Les Oeufs Ovale S.E.C.
 Les oeufs Richard eggs inc.
 LES PATES DE L'ILE INC.
 Les Pêcheries Marinard Itée
 Les Pêcheries Ouellet inc.
 LES PÈRES NATURE INC.
 LES PIÈCES D'AUTO T.D.G. INC.
 Les Placements Arden inc.
 Les Plantes d'intérieur Veronneau Inc.
 Les Plats du Chef ULC
 Les Portes Decko Inc.
 Les Producteurs de lait du Québec
 Les Producteurs laitiers du Canada
 Les Productions Margiric Inc.
 LES PRODUITS ALIMENTAIRES BOUCHARD INC,
 Les Produits Aluminium P.S. Inc.
 Les Produits Armodex Itée
 Les Produits Daubois inc.
 LES PRODUITS DE LAITIER MEHADRIAN INC.
 Les Produits UNI J.G. Côté Inc.
 Les Produits Valfei inc.
 Les Promotions Atlantiques inc.
 Les Recettes Cook it inc
 Les Restaurants Lafleur inc.
 Les Rôtisseries St-Hubert Itée
 Les Roy de la Pomme enr.
 Les Serres Arundel S.E.N.C.
 Les serres Biologico inc
 Les Serres Royales
 Les Serres Sagami inc.
 LES SERRES SAVOURA ST-ETIENNE INC.
 Les Serres Stéphane Bertrand Inc.

Les Snorôs inc.
 Les Sols R. Isabelle inc.
 Les Sommets de la Vallée inc.
 Les Sources Coulombe Inc.
 Les Sources Véo
 Les Spécialités Prodal (1975) Itée
 Les Terres Maraîchères Norvie inc.
 Les Textiles Jeridan Inc
 Les Textiles Patlin inc.
 Les Tigres De Victoriaville (1991) Inc.
 Les Toits Idéals et Permanents inc.
 Les Toits Permanents du Québec
 Les Tourbières Berger Itée
 Les Tricots Duval & Raymond Itée
 Les Tuyaux Aston inc.
 Les Variétés LCR inc.
 Les Ventes Jenere Sales Corp.
 Les Ventes Primolio Inc.
 Les Vergers Cataphard et fils inc.
 Les Vergers Lafrance inc.
 Les Vergers Leahy inc.
 Les Vergers Pedneault
 Les Vergers Petit et Fils (9146-2275 Québec inc)
 Les Versants du Mont-Bruno
 Les Viandes Biologiques de Charlevoix Inc.
 Les Viandes Du Breton inc.
 Les Viandes Walcovit Inc.
 Lesters Foods Ltd.
 Lettres québécoises
 LG Electronics Canada Inc.
 Librairie Renaud-Bray Inc.
 Life Science Nutritionals inc.
 LifeScan Canada ULC
 Lincoln Electric Company of Canada L.P.
 Lindt & Sprungli (Canada) Inc.
 Linen Chest inc.
 Linencorp 2015 Inc
 Literie Primo inc.
 Literies Universelles Paga Inc.
 Little Caesar of Canada Inc.
 Living Style (Singapore) Pte Limited
 Lixil Canada Inc.
 Lobe Réseau inc
 Loblaws inc.
 Logiciels PMD inc.
 Logistik Unicorp inc.
 Loisirs 3000 inc.
 Lole Brands Canada ULC
 Loto-Québec
 LSI Enterprises Canada ULC
 LUBECKI TECHNICAL HOLDINGS INC.
 Lulubelle & Co Inc.
 Lululemon atletica canada inc.
 Lumen - une division de Sonepar Canada inc.
 Lumisolution inc
 Lundbeck Canada Inc.
 Lunetterie New Look Inc.

Lunettes Dépôt inc.
 LUSH Handmade Cosmetics Ltd.
 Lussier Dale Parizeau

M

M/2 Boutiques Inc.
 M&M Meat Shops Ltd.
 MAAX Bath Inc.
 Macgregors Meat & Seafood Ltd
 Madame Labriski inc..
 Mademoiselle Ellégance Inc.
 Magasin Latulippe
 Magasin Laura (P.V.) inc.
 Magasins Hart inc.
 Magasins Lecompte inc.
 Magasins Trevi Inc.
 Magtar Sales inc.
 Maheu&Maheu Inc.
 Maibec inc.
 Maison Battat inc.
 Maison Chaleur Et Confort Inc.
 Maison d'affinage Maurice Dufour inc.
 Maison de la pomme de Frelighsburg Inc.
 Maison de thé Camellia Sinensis
 Maison des futailles S.E.C.
 Maison du Gibier inc. (la)
 Maison Flavora Inc,
 Maison Isabelle inc
 Maison québécoise du théâtre pour l'enfance et la jeunesse
 MAISON RUSSET INC.
 Maître Saladier inc.
 Majestic Industries (Canada) Ltd.
 Makita Canada Inc.
 Malté
 Manoir des Sables
 Mansfield Medical Distributors Ltd.
 Manteaux Manteaux
 Manu Vic inc.
 Manufacture Leviton du Canada S.R.I
 Manufacture Thomas Gosselin
 Maped Canada
 Mapei inc.
 Maple Leaf Foods
 Maple Lodge Farms Ltd.
 Marc Anthony Cosmetics Ltd.
 Marcan Adhesives Corporation
 Marie Morin Canada
 Mariette Clermont inc.
 Marimac inc.
 Marina Del Rey Foods
 Mark Anthony Group Inc.
 Mars Canada inc.
 Mary Kay Cosmetics Ltd.
 MAS & FILS JARDINIERS LTÉE
 Masco Canada limited

Master Halco Corp
 Mateina inc.
 Matelas Bonheur
 Matériaux Bonhomme inc.
 Matériaux Laurentiens inc.
 Mattel Canada inc.
 Maurice St-Laurent Itée
 Mazda Canada inc.
 McCain Foods Canada
 McCaughey Consumer Products Management - inc.
 McDonald's Restaurants of Canada Limited
 Mcmahon distributeur pharmaceutique inc.
 Mead Johnson Nutrition (Canada) Co.
 MEC Mountain Equipment Company Ltd.
 Medexus Pharmaceuticals - Inc.
 Médialo inc,
 Medike Landes inc.
 MEDUNIK CANADA INC.
 Mega Group Inc.
 Mégaburo inc.
 Megalak Finition inc.
 Meilleures Marques Itée
 Melitta Canada Inc.
 Menu-Mer Ltée
 Mercedes-Benz Canada Inc.
 Mercier wood flooring inc.
 Merck Canada inc.
 Message Factory inc
 Messageries Dynamiques
 Métaltech-Oméga Inc.
 Metro Richelieu inc.
 Meubles BDM+ inc.
 Meubles Branchaud inc.
 Meubles Domon Itée
 MEUBLES JACOB
 Meubles Jaymar Corp.
 Meubles JC Perreault inc.
 MEUBLES PLEIN-AIR D.H. INC.
 Mex-i Manufacturing and Trading Ltd
 Meyer Canada Inc,
 Michael Kors Canada
 Michael Publishing Co inc,
 Michael Rossy Itée
 Michaels Stores Inc
 Michel St-Arneault inc.
 Microbrasserie Dieu du ciel inc.
 Microbrasserie le Naufrageur
 Microbrasserie le Naufrageur inc.
 Microsoft Canada Inc
 Midlon foods inc.
 Miel Labonté Inc.
 Miel Nature inc.
 Miele Limited
 Ministère de l'Éducation
 Ministère de l'Emploi et de la Solidarité sociale
 Ministère de l'Énergie et des Ressources naturelles
 Ministère de l'immigration - de la francisation et de

l'intégration
 Ministère de la Culture - des Communications et de la Condition féminine
 Ministère de la Famille
 Ministère de la Justice du Québec
 Ministère de la Santé et des Services sociaux
 Ministère de la Sécurité publique
 Ministère des Finances
 Ministère des Forêts - de la Faune et des Parcs
 Mint Pharmaceuticals Inc.
 MIRABÚCHES INC.
 Mishmash Média Inc.
 Mitsubishi Motor Sales of Canada Inc.
 MIXTE MÉDIA INC.
 Mobiles - média communautaire maskoutain
 Mobilia Intérieurs inc.
 Mode Avalanche inc.
 Mode Choc Alma Itée
 Mode Le Grenier inc.
 Moishes Inc.
 Molinaro's Fine Italian Foods Ltd
 Mon-Tex Mills Ltd.
 Mondelez Canada Inc.
 Monsieur Cocktail inc
 Montour Itée
 Montpak International inc.
 MONTREAL CANNABIS MEDICAL INC,
 Montréal centre-ville
 Montreal Pita
 Moroccanoil Canada Inc.
 Morris national inc.
 Mr Lube Canada LP
 MTD products limited
 MTY Franchising Inc.
 Multi-Portions inc.
 Musée de la civilisation
 Musée de la Gaspésie
 Musée national des beaux-arts du Québec
 Musique Select Inc.

N

Nasri Frères International
 Nasuco Canada inc.
 Natart Juvénile inc.
 National Smokeless Tobacco Company Ltd.
 National Tire Distributors INC
 Nature 3M inc.
 Nature Zen Canada Inc
 Nature's Path Foods Inc.
 Nature's Sunshine Products
 Naturiste inc.
 Naturmania inc.
 Naturpac
 Natursource Inc.
 Nautilus Plus Inc.
 Neatfreak Group Inc.

Nemcor Inc.
 Nergy Santé Inc.
 Nespresso Canada
 Nestle Canada Inc.
 Nestle Purina Petcare
 New Alasko Limited Partnership
 New Roots Herbal Inc.
 Newell Brands Canada ULC
 Nike Canada Corp
 Nikol Poulin inc.
 Nikon Canada Inc.
 Nissan Canada Inc.
 Norseco S.E.C
 Nortera Foods Inc
 NORTHFORK BISON DISTRIBUTIONS INC.
 Novago Coopérative
 Novalab Inc.
 Novali Gourmet Inc.
 Novartis pharmaceuticals Canada inc.
 Novatech Canada
 Novo Nordisk Canada Inc.
 NOXS INC
 Nuknuuk
 NUMAGE QUEBEC
 Nutrableu inc
 Nutri-Oeuf inc.
 Nutricia
 Nutriner-Secteur lait et eau

O

Oatbox
 Occy Laboratoire Inc
 Océalgue inc.
 Ocean Spray International Inc.
 Octroi de licenses Félix & Norton inc.
 Odan Laboratories Ltd.
 Office de la protection du consommateur
 Office des personnes handicapées du Québec (OPHQ)
 Oil-Dri Canada
 Old Dutch Foods Ltd.
 Old Navy (Canada) Inc.
 Oliméga inc.
 Oly-Robi Transformation s.e.c.
 Olymel s.e.c.
 Olympia Tile International Inc.
 Omer Deserres Inc.
 Oneka
 Opto-Réseau inc.
 Oral Science Inc.
 Orapi Canada Itée
 Ordre des administrateurs agréés du Québec
 Ordre des agronomes du Québec
 Ordre des architectes du Québec
 Ordre des arpenteurs-géomètres du Québec
 Ordre des chiropraticiens du Québec

Ordre des CPA du Québec
 Ordre des CRHA
 Ordre des dentistes du Québec
 Ordre des ergothérapeutes du Québec
 Ordre des évaluateurs agréés du Québec
 Ordre Des Hygiénistes Dentaires Du Québec
 Ordre des infirmières et infirmiers auxiliaires du Québec
 Ordre des infirmières et infirmiers du Québec
 Ordre des ingénieurs du Québec
 Ordre Des Médecins Vétérinaires Du Québec
 Ordre des opticiens d'ordonnances
 Ordre des orthophonistes et audiologistes du Québec
 Ordre des pharmaciens du Québec
 Ordre des podiatres du Québec
 Ordre des psychologues du Québec
 Ordre des technologues en imagerie médicale - en radio-oncologie et en électrophysiologie médicale du Québec
 Ordre des traducteurs - terminologues et interprètes agréés du Québec
 Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec
 Ordre professionnel de la physiothérapie du Québec
 Ordre professionnel des inhalothérapeutes du Québec
 Ordre professionnel des sexologues du Québec
 Ordre professionnel des technologistes médicaux du Québec
 Organon Canada Inc.
 OSRAM LTD./OSRAM LTEE
 Outillages King Canada inc.
 Outils A. Richard Co.
 Ove Decors ULC
 Overstock.com - Inc. dba Bed Bath & Beyond
 Owens Corning Celfortec L,P,

P

P. K. Douglass inc.
 Pajar production Itée
 Paladin labs Inc.
 Palason Billard Inc.
 Pan American Nursery Products Inc.
 Panasonic Canada Inc.
 PAPIERS KEB LTÉE
 Paramount Training Canada Inc.
 Parasuco Jeans Inc.
 PARC SIX FLAGS MONTRÉAL - S.E.C.
 Parfumerie Paris inc.
 Paris Glove of Canada Ltd.
 Parkland Corporation
 PASARD INC
 Pastene Inc.
 Patates Dolbec inc.
 Patates Isabelle Inc

Pâtes Partout Inc.
 Patio Drummond Ltée
 Pâtisserie Duquette inc.
 Pâtisserie Gérard Rolland inc.
 Pâtisserie Le Fraisier inc.
 Patricia Lingerie
 Patrick Morin Inc.
 Pébéo Inc.
 Pecheries Oceanic Inc.
 Peinture Micca Inc.
 Peintures M.F. inc.
 Pelican international inc.
 Pensionnat du Saint-Nom-de-Marie
 Pépinière Éco-Verdure
 Pépinière Jasmin
 Pépinière L'Avenir
 Pépinière Moraldo et fils inc.
 Pépinière Richard St-Aubin Inc
 Pepsi Bottling Group Canada
 Pepsiqtg
 Performance Electronique INC.
 Perlimpinpin Inc
 Perrin Inc.
 Pétroles Cadeko inc.
 Peuple Lotbinière
 Pfizer Canada Inc.
 Pharmacies Gregoire Arakelian
 Pharmascience inc.
 philhobar design canada ltd.
 Philippe de Vienne et ass. inc.
 Philips Electronics Ltd.
 Phyto-Santé Itée
 Phytoderm Soins Esthétiques Inc.
 Pièces d'auto Kelly
 Pièces d'autos Transit inc.
 Pied-Mont Dora inc.
 Pierre Belvedere Inc.
 Pierre Fabre Dermo Cosmétique Canada inc.
 Pilaros International Trading Inc.
 Pilgrim North America Inc,
 Placements JFK Inc,
 PLACEMENTS VAPORUS INC.
 Plaisirs gastronomiques inc.
 Planchers Groleau inc.
 Plasticase Inc.
 PlastiFab Ltd
 Plastique DCN Inc.
 Playmobil Canada Inc.
 PLB International inc.
 Pma Assurances Inc.
 Poissonnerie du havre Itée.
 Poissonneries Odessa Inc.
 Poivre des Iles (Le)
 Poly Sleep INC
 Polyculture Plante 1987 inc.
 Polyethics Industries Inc.
 Pomdial inc.

Pontiac Printshop Ltd
 Postmedia Network Inc,
 Poulet Rouge Internationale inc
 PPG Revêtements Architecturaux Canada inc.
 PRANA Biovegan Inc
 Pratico-Pratiques inc.
 Premier Québec Inc
 Premier Tech Home & Garden Inc.
 Premiere Products Brands of Canada - Ltd
 Prestilux Inc.
 Prestolam inc.
 Primeau Metal inc
 Primerica Financial Services (Canada) Ltd.
 Primo Foods Inc.
 Princess Auto Ltd
 Private Brands Consortium PBC inc.
 Pro Circuit High Tech Nutrition inc.
 Pro Doc Itée
 Pro-amino international inc.
 Procter & Gamble inc.
 Producteurs et productrices acéricoles du Québec
 Produit Original Renato
 Produits Alimentaires Berthelet inc.
 Produits alimentaires Sager inc
 Produits Alimentaires Viau inc.
 Produits Andalos Inc.
 Produits Architecturaux Unique inc.
 Produits de Beauté IRIS Inc.
 Produits de Construction Derby inc.
 Produits De Pâtisserie Michaud Inc
 Produits de pâtisserie orientale - une division de
 140740 Canada inc.
 Produits de Plancher Finitec inc.
 Produits Kruger inc.
 Produits Mont-Blanc
 Produits pour animaux Yamas inc.
 Produits sanitaires unique inc.
 Produits Vegkiss Inc
 Produits Zinda Canada inc.
 PROMO POSTE.COM INC.
 Pronature Inc
 Proprio direct inc.
 Prosol Inc.
 Protégez-Vous
 Pti cables inc.
 Publications BLD inc.
 Publications Espace Montreal Inc.
 Puma Canada inc.
 PURE Biorevolution Ltée
 Pure biorevolution Itée.
 Pure Treats Inc
 Puresource Inc.
 Purity Life Health Products
 PVH Canada Inc.

Q

Quai des Bulles
 Quebec Farmers' Advocate
 Québec Parmentier inc,
 Québec Vert
 Quickie Convenience Stores Corp,
 Quickstyle industries inc.
 Quincaillerie Richelieu Itée

R

Ralph Lauren Canada Corporation
 Raymond Chabot Grant Thornton - S.E.N.C.R.L.
 Raymond Lanctot Itée
 RB Health (Canada) Inc.RECKITT BENCKISER
 HEALTH - CANADA
 RBF International Itée
 Reader's Digest Canada
 Réal Mondou Inc.
 Réal Pinsonneault & Fils Itée
 Recipe Unlimited Corporation
 Reckitt Benckiser (Canada) inc.
 Recochem Inc.
 Red Bull Canada Ltd.
 Redpath Sugar Ltd.
 Refresco Canada Inc.
 Régie de l'assurance maladie du Québec
 Reinhart Foods Ltd.
 Reitmans (Canada) Limited
 Reliable Parts Ltd.
 ReMax Bonjour Inc.
 Rembourrage RE-NO
 Renostone (7686978 Canada Inc.)
 Réseau de transport de la Capitale - RTC
 Réseau de transport métropolitain
 Restaurant Louis
 Restaurant Miss Italia Ltee
 Restogain inc.
 Retraite Québec
 Revenu Québec
 Revlon Canada Inc.
 Révolution Fermentation
 Reynolds Consumer Products Canada Inc
 RGR Guinois Inc.
 RH inc
 Ricardo Média inc.
 Richard Taschereau CA
 Richardson Oilseed Products Limited
 Ridha cosmétiques inc.
 Rinox Inc.
 Riobel Inc.
 RISE Kombucha
 RMFL IMPORT-EXPORT
 Roadrunner Apparel Inc.
 Roberge & Fils inc.
 Robert Bosch inc.
 Robinson Fresh

Roche Soins du diabète - division de Hoffmann - La
 Roche Limitée
 Rocvale Inc.
 Rodelle ADM Nutrition
 Rogers Communications Inc.
 Rolf c. Hagen inc.
 Rona inc.
 Rose Lifescience Inc
 Rothmans - Benson & Hedges Inc.
 Rôtisseries Rémi Martin Inc.
 Royal Bank of Canada
 Royal Institution for the Advancement of Learning
 Royer inc. (l.p.)
 RTO Asset Management Inc.
 Ruchers promiel inc. (les)
 Rudsak inc.
 Running Room Canada Inc.
 RW Consumer Products Ltd.

S

S. Boudrias inc.
 S.C. Johnson and Son Limited
 S.D. variations inc.
 Sable Marco inc
 SAGETRA INC.
 Sahah Naturals Inc.
 Sail Plein Air inc.
 Saladexpress inc.
 Salle André-Mathieu
 Salton Canada
 Saman Inc
 Samsung Electronics Canada Inc.
 Sanbec Canada Inc
 Sandoz Canada inc.
 Sani-Marc Inc.
 Sanofi Consumer Health
 Sanofi-aventis Canada Inc.
 Santa Maria-Sofina Foods Inc.
 Santé Naturelle A.G. Itée
 Santrel International inc.
 Saputo Dairy Products Canada G.P.
 Sardo Foods
 SATAU INC.
 Sauces Piquantes.ca
 SAVARIA PRODUITS MINÉRALISÉS
 Savons Prolav Inc.
 Schluter Systems (canada) Inc.
 Scotts Canada Ltd.
 SDF ABRASIF INC.
 Sea-Coast Publications Inc. - The Gaspé SPEC
 Sealy Canada Itée
 Sel Warwick Inc.
 Sel Windsor Ltée
 SelectBlinds Canada
 Sennheiser (Canada) Inc.
 Sephora Canada

Serres et Jardins Girouard Inc.
 Serres Toundra
 Serres Yargeau inc.
 Service Alimentaire Desco Inc.
 Services d'investissement FÉRIQUE
 Servier Canada inc.
 SF Marketing Inc.
 Shafer-Haggart Ltd.
 Shaklee Canada Inc.
 SharkNinja Operating LLC
 Sharp Electronics of Canada Ltd.
 Shaw Satellite G.P.
 Shelterlogic Operations Canada Ltd
 Sherbrooke Record Ltd - The Record
 Sherwin Publishing
 Sherwin-Williams Canada Inc.
 Shiseido (Canada) Inc.
 Shop Santé Inc.
 Shopper+Inc
 Shurtape Technologies - LLC
 Signé Garneau Paysagiste inc
 Signify Canada Ltd.
 SIGVARIS Corp
 Simons inc.
 Simplex location d'outils inc,
 Simpson Strong-Tie Canada
 Siwin Foods Ltd.
 Skechers USA Canada Inc.
 Ski Sutton inc.
 Sleep Country Canada Inc.
 Slush puppie Canada inc.
 SML CANADA ACQUISITION CORP
 Smucker Foods of Canada co.
 Snack Dépôt
 Snap-on Tools of Canada
 Sobey's Québec
 Société Bristol-Myers Squibb Canada (la)
 Société de Développement Culturel de Terrebonne
 Société de développement des périodiques culturels
 québécois (SODEP)
 Société de développement économique du Granit
 (SDEG)
 Société de développement et de mise en valeur du
 Parc olympique
 Société de franchises La Piazzetta inc.
 Société de l'assurance automobile du Québec
 Société de transport de l'Outaouais
 Société de transport de Laval
 Société de transport de Lévis
 Société de transport de Montréal
 Société de transport de Sherbrooke
 Société des alcools du Québec
 Société des Établissements de Plein Air du Québec
 Société des Traversiers du Québec
 Société du Musée d'archéologie et d'histoire de
 Montréal
 Société en Commandite PMA

Société en Commandite PMA Delson
 Société en commandite Services FMD
 Société MC commercial Inc.
 Société Parc Auto du Québec
 Société Place des Arts de Montréal
 Société pour la promotion d'événements culturels du
 Haut-Richelieu inc.
 Société québécoise de gestion écologique de la
 peinture
 Société Québécoise Du Cannabis
 Société Sylvicole de St-Nicolas inc.
 SodaStream Canada - Ltd.
 Sofina Foods - Lilydale
 SoftMoc Inc.
 Sogetel inc.
 sogetel mobilité inc.
 Solaris Québec inc.
 Sollio Groupe Coopératif
 Solutions 2 GO Inc
 Sonos - Inc.
 Sony Electronics Inc.
 Sony Interactive Entertainment Canada
 Sony Pictures Home Entertainment
 Sopar cosmetics inc.
 Soprema Inc.
 Souris Verte inc.
 South Shore Industries Ltd.
 Southwire Canada Company
 SPCA (canadienne)
 Spécialiste du bardeau de cèdre inc.
 Spécialités Lassonde inc.
 Spécialités mb inc.
 Spectra Premium Mobility Solutions
 Spicers Canada ULC
 Spin Master Ltd.
 Sport Design Studio Sds Inc
 Sport dinaco inc.
 Sport maska Inc.
 Sporting Life Inc
 Sports Excellence
 Sports Neron Inc
 Springs Canada Products ULC
 SSQ - Société d'assurance-vie inc
 St-Viateur Bagel
 Staedtler-Mars Limited
 STANDARD PRODUCTS INC.
 Star Elite Inc.
 Starbucks Coffee Company
 Station du Mont Gleason inc.
 Station Mont Tremblant - Intrawest
 Station Mont-Sainte-Anne Inc
 Steelcase Canada Limited
 Stele médias - Communications et Relations
 Publiques inc,
 Stelpro Design inc.
 Stericycle - ULC
 STIHL Limited

Stilro Corporation
Stom Pharma Inc.
Storck Canada Inc.
Stoves builder international inc.
Stratos Pizzeria (1992) inc.
Structube Ltd.
Studios Spark Factory inc.
Styiletto Design Inc.
Subaru Canada Inc.
Subway Franchise Systems of Canada - ULC
Summum Beauté International
Sun Life Assurance Company of Canada
Sun-Maid Growers of California
Suncor Energy Products Partnership
Sunrise Tradex Corp.
Sunstar Americas Inc.
Supertek Canada inc.
Supplements K.D. Inc.
Surplus R.D. Inc.
Suzuki Canada Inc.
Suzy's Inc.
Swarovski Canada Ltd.

T

Table Filière de l'Horticulture Ornementale
Takeda Canada Inc.
TallGrass Distribution
TANGO IMPORTS INC
Targus Canada Ltd.
Taro Pharmaceuticals inc.
Taymor Industries Ltd.
TCED INTL inc
TD Bank Financial Group
TD Synnex Canada ULC
Tech-Mix - une division de BAUVAL inc.
Technoform Industries Itée
Techo-Bloc Inc.
Tekeyan Cultural Association of Montréal - Abaka
TekSavvy Solutions Inc
TÉLUQ (Télé Université)
TELUS Mobility
Teonan Biomedicale Inc.
Terra Café et Thé Itée
Terre à boire
Teva Canada Ltd.
The Aldo Group Inc.
The Bank of Nova Scotia
The Brick Warehouse L.P.
The Business Depot Limited
The Children's Place (Canada) L.P.
The Clorox Company of Canada Ltd.
The Dominion of Canada General Insurance Company
The Empire Life Insurance Company
The Genuine Canadian Corp
The Great-West Life Assurance Company

The Hartz Mountain Corporation
The Link
The Maple Treat Corporation
The Mentholatum Company of Canada Ltd.
The Minute Maid company Canada Inc.
The Montreal Greek Times
The North West Company L.P.
The Sherwin Williams Co.
The Source (Bell) Electronics Inc.
The TDL Group Corp.
The Trend Innovations Company inc.
The Wawanesa Life Insurance Company
Thermor Ltd.
THINaddictives Inc.
Thomas - Large & Singer inc.
Thulé Canada inc.
Timex Group Canada inc.
Tire-media
Toolway Industries Ltd
Tootsi Impex inc.
TOPRING Inc.
TOPS Products Canada
Total Fabrication
Tourbieres Lambert inc.
Tourisme Abitibi-Témiscamingue
Tourisme Baie-James
Tourisme Bas-Saint-Laurent
Tourisme Cantons-de-l'Est
Tourisme Centre-du-Québec
Tourisme Chaudière-Appalaches
Tourisme Lanaudière inc.
Tourisme Mauricie
Tourisme Montréal
Tourisme Outaouais
Tours Chanteclerc inc.
Toyota Canada inc.
Toys R Us Canada
Trade Secrets Concord Ltd.
Trainers' Choice
Trans-herbe inc.
Transat A.T. inc.
Transcontinental Média S.E.N.C.
Travail et Santé
Tree of Life Canada Inc.
Tremblay Harrison Inc.
Tribunal administratif du logement
Tribunal administratif du travail
Trica inc.
Tristan & America
Trisura Guarantee Insurance Company
Triton Water Canada Holdings Inc.
Trium média inc,
Trudeau corporation 1889 inc.
Trudell Medical International
Turkey Hill Sugarbush Ltd.
TVA Films - membre du Groupe TVA
TVA Publications inc.

Tweed Inc,

U

U-Haul Co. (canada) Ltée
UAP inc.
Ubisoft Divertissements inc.
UCM OSBL Inc.
Under Armour Canada ULC
UNFI Canada Inc.
Uni Select Canada inc
Unico Inc.
Unilever Canada
Unimax Itée
Union-Vie - Compagnie Mutuelle d'Assurances
Unisoja 1986 inc.
Université Bishop's
Université de Montréal
Université de Sherbrooke
Université du Québec à Montréal
Université du Québec à Rimouski
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.

V

V-TO INC
Vaillancourt Portes et Fenêtres
Value Village Stores
Valvoline Canada
Vanico Maronyx inc.
Vanier College
Vape Dépôt Distribution inc.
Vast-Auto Distribution Itée
Vedac inc.
Veg Pro International Inc.
Vélo Québec
Vélo Québec Éditions
VELUX Canada inc.
Venmar Ventilation Inc.
Ventilation Maximum Itée
Veranda Jardin R.P. inc.
Verbatim Americas LLC
Verger du Minot Inc.
Verger Hamel distribution Inc.
Verger Lacroix
Verger Yvan Duchesne inc.
Vergers Paul Jodoin inc.
vergers st-paul inc.
VETEMENT DE SPORT WHITE WAVE INC
Vêtements EFG Inc.
Vêtements Sports Apogée Inc.

Vétoquinol N.-A. inc.
VF Outdoor Canada
VGC Group LP
Viaction Assurance inc.
Viande Richelieu inc.
Viandes Côté
Viandomax Inc.
Vibac Canada inc.
Victoria's Secret Canada Corp.
Victorian Epicure Inc.
Vicwest Operating limited Partnership
Vidéotron Ltée
VieSun inc
ViewSonic Corporation
Vignoble de l'Orpailleur Inc.
Vignoble Morou - 9334-3994 Québec inc.
Vignoble Rivière du Chêne
ViiV Healthcare ULC
Vin & Passion inc.
Vincent d'Amérique Inc.
Vincent S. Variété Itée
Vins Arterra Canada - Inc.
Vita Health Products Inc.
Viva-Média
Vivaco - Groupe Coopératif
Vivier Pharma inc.
Volaille Giannone inc.
Volkswagen Group Canada Inc.
Voortman Cookies Limited
Voyages Bergeron inc.
Voyages Gendron Inc.
VTech Telecommunications Canada Ltd.

W

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.
WELLA BEAUTY CANADA ULC
Wellness Natural Inc.
Wendy's Restaurants of Canada Inc.
West Québec Post
Weston Foods (Canada) Inc.
Whirlpool Canada L.P.
Willy Haeck et Fils inc
Winners Merchants
Wismettac Asian food - Inc.
WN Pharmaceuticals Ltd.
Wolf and Grizzly
Wolf Steel Ltd.
Wolseley Canada inc.
World to World Trading inc.

X

Xerox Canada Limited
XYZ. La revue de la nouvelle

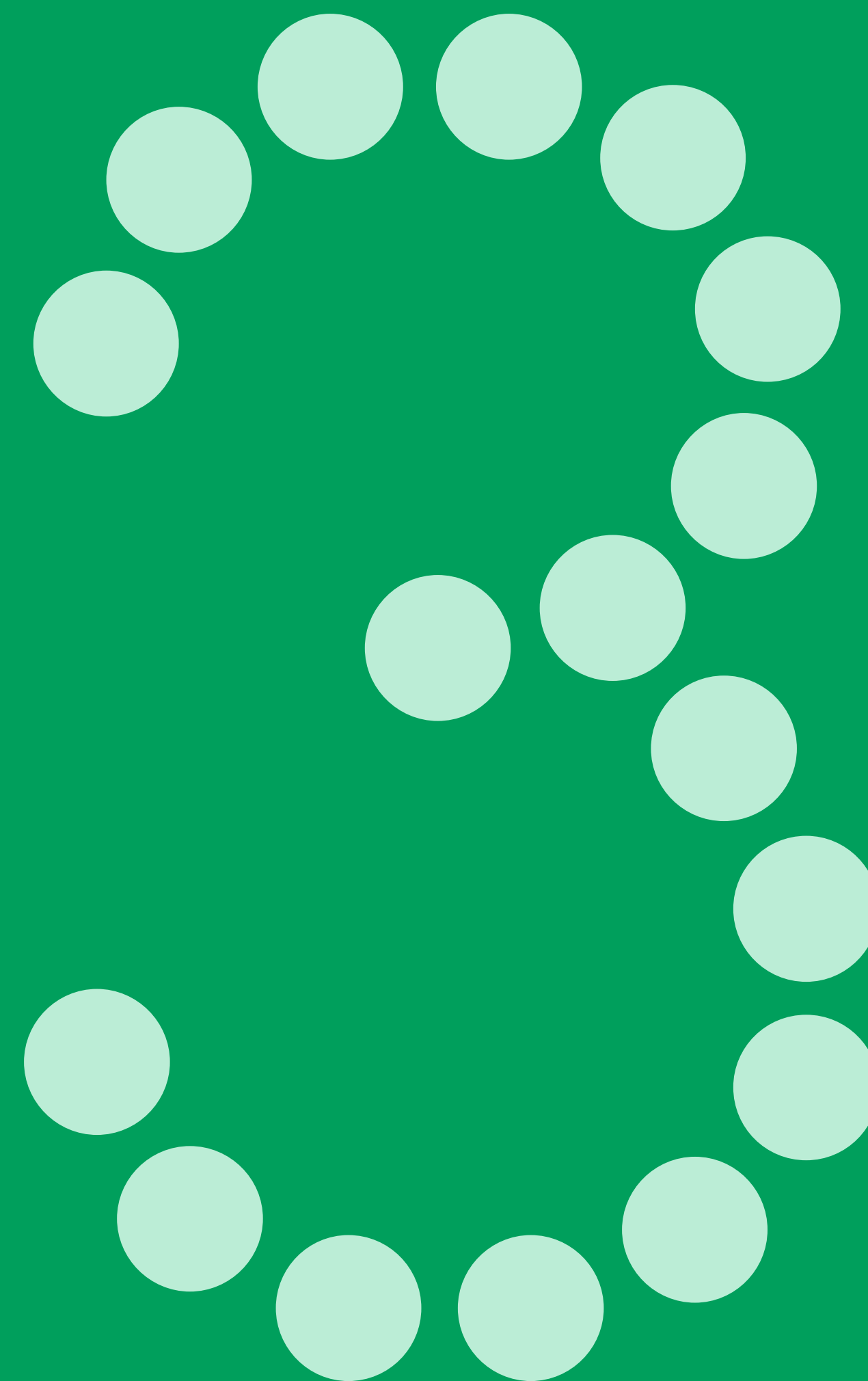
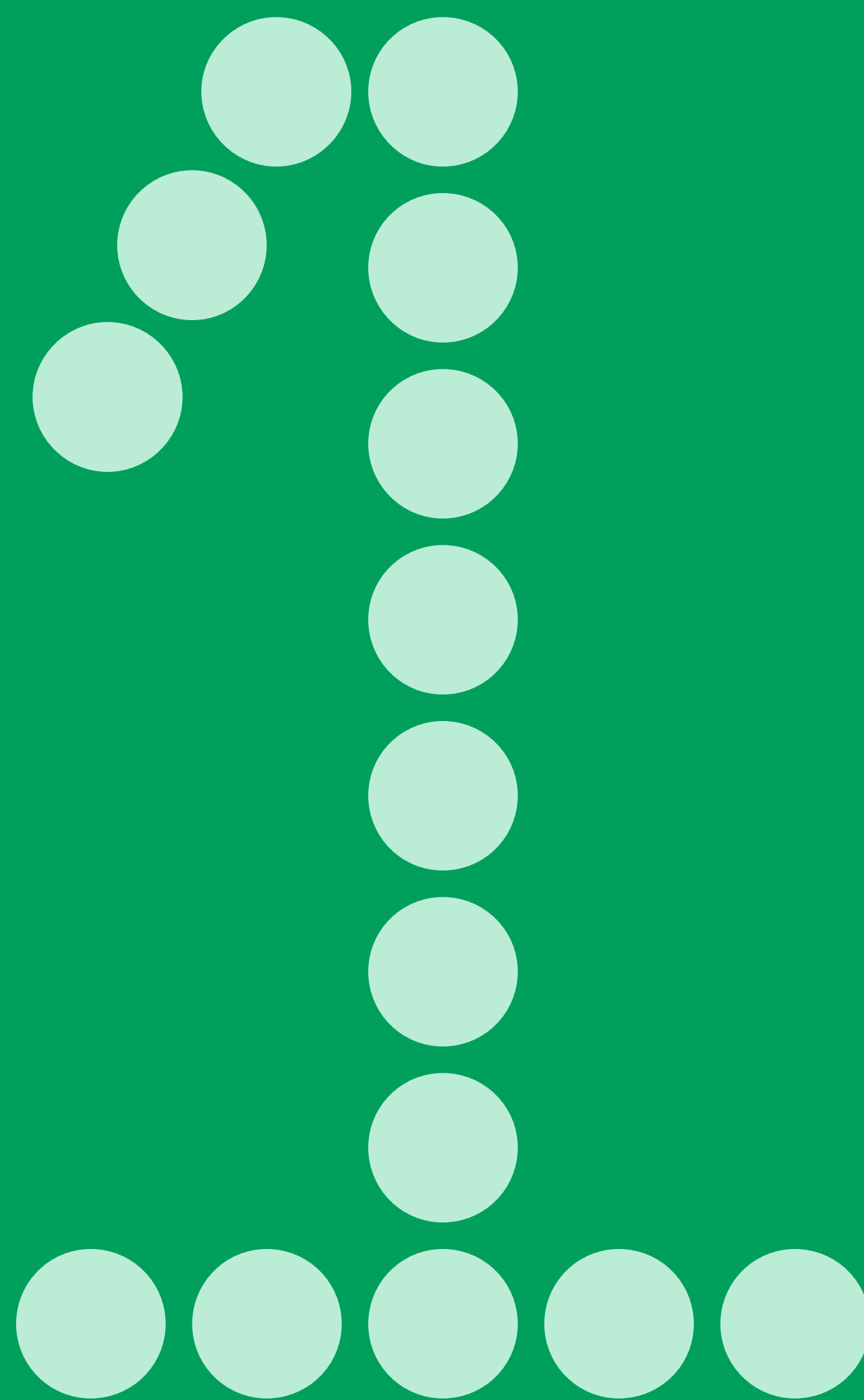
Y

Yamaha Canada Music Ltd.
Yamaha Motor Canada Ltd.
Yellow Pages Digital & Media Solutions Limited
YM Inc.
Yves Rocher Amérique du Nord inc.

Z

Zebra Pen Canada Corp.
Zoetis Canada Inc
Zoo-Max Exotic Itée
Zorah bio cosmétiques
Zwilling J.A. Henckels Canada Ltd.

Financial statements



Financial statements of
Éco Entreprises Québec

December 31, 2023

Independent Auditor's Report	1-2
Statement of operations	3
Statement of changes in net assets	4
Statement of financial position	5
Statement of cash flows	6
Notes financial statements.....	7-15



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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, 2023, 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, 2023, 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.

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

March 18, 2024

¹CPA auditor, public accountancy permit No. A120628

Éco Entreprises Québec
Statement of operations
Year ended December 31, 2023
(In thousands of dollars)

	Notes	2023	2022
		\$	\$
Revenue			
Corporate contributions – Schedules	10	223,083	237,071
Other revenue	11	8,013	3,943
		231,096	241,014
Expenses			
Compensation plan			
Municipal compensation	8	210,720	188,117
Allowance paid to RECYC-QUÉBEC	8	2,943	2,940
Uncollectable contributions		2,961	2,938
Operating expenses		649	976
		217,273	194,971
Administration expenses		10,022	7,627
Modernization of curbside recycling and circular economy		5,322	2,751
Amortization of tangible assets, intangible assets and lease inducements		249	322
		232,866	205,671
(Deficiency) excess of revenue over expenses		(1,700)	35,343

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

Éco Entreprises Québec
Statement of changes in net assets
Year ended December 31, 2023
(In thousands of dollars)

	Notes	Temporary Funds	Permanent Funds	Invested in tangible and intangible assets	Internally Restricted Funds	Unrestricted	Total
		\$	\$	\$	\$	\$	\$
Balance as at January 1, 2022		8,613	13,024	975	17,188	667	40,467
Excess (deficiency) of revenue over expenses		33,859	(6,364)	(355)*	4,276	3,927	35,343
Acquisition of tangible and intangible assets		—	—	202	—	(202)	—
Internal restriction		—	—	—	3,500	(3,500)	—
Balance as at December 31, 2022	12	42,472	6,660	822	24,964	892	75,810
(Deficiency) excess of revenue over expenses		(4,577)	703	(249)*	(2,768)	5,121	(1,770)
Allocation to Permanent Funds (Schedules 2020 and 2021)		(5,996)	5,996	—	—	—	—
Acquisition of tangible and intangible assets		—	—	493	—	(493)	—
Internal restriction		—	—	—	5,000	(5,000)	—
Balance as at December 31, 2023	12	31,899	13,359	1,066	27,196	520	74,040

* Composed of the amortization of tangible and intangible assets.
The accompanying notes are an integral part of the financial statements.

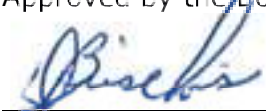
Éco Entreprises Québec
Statement of financial position

 Year ended December 31, 2023
 (In thousands of dollars)

	Notes	2023	2022
		\$	\$
Assets			
Current assets			
Cash		5,911	9,701
Investments	3	101,014	85,520
Accounts receivable	4	15,259	19,625
Prepaid expenses		210	177
		122,394	115,023
Tangible assets	5	451	84
Intangible assets	6	615	738
		123,460	115,845
Liabilities			
Current assets			
Due to RECYC-QUÉBEC	8	42,176	37,616
Accounts payable and accrued liabilities	9	4,568	2,419
Deferred contributions		2,676	—
		49,420	40,035
Commitments and contingencies	13 and 14		
Net assets			
Temporary Funds	12	31,899	42,472
Permanent Funds	12	13,359	6,660
Invested in tangible and intangible assets		1,066	822
Internally Restricted Funds		27,196	24,964
Unrestricted		520	892
		74,040	75,810
		123,460	115,845

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

Approved by the Board


 (Denis Brisebois) Director


 (Daniel Denis) Director

Éco Entreprises Québec
Statement of cash flows

 Year ended December 31, 2023
 (In thousands of dollars)

	2023	2022
	\$	\$
Operating activities		
(Deficiency) excess of revenue over expenses	(1,770)	35,343
Adjustments for:		
Amortization of tangible assets	66	167
Amortization of intangible assets	183	188
Amortization of lease inducements	—	(33)
	(1,521)	35,665
Change in non-cash operating working capital items		
Accounts receivable	4,366	2,949
Prepaid expenses	(33)	(25)
Due to RECYC-QUÉBEC	4,560	(2,798)
Accounts payable and accrued liabilities	2,285	731
Deferred contributions	2,540	—
	12,197	36,522
Investing activities		
Acquisition of tangible assets	(433)	(23)
Acquisition of intangible assets	(60)	(179)
Acquisition of investments	(241,259)	(363,794)
Receipt of investments	225,765	289,371
	(15,987)	(74,625)
Net decrease in cash	(3,790)	(38,103)
Cash, beginning of year	9,701	47,804
Cash, end of year	5,911	9,701

The accompanying notes are an integral part of the financial statements

Éco Entreprises Québec
Notes to the financial statements

December 31, 2023

(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* (Quebec). Its main activity, as a not-for-profit organization created to protect the environment, consists of grouping companies 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 Quebec and is exempt from income taxes.

The Organization's mission 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 Quebec. 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.

In 2022, the Organization was named as a designated management organization ("DMO") by RECYC-QUÉBEC under the *Regulation respecting a system of selective collection of certain residual materials* such that it is responsible for developing, implementing, and financially supporting the modernized curbside recycling system on behalf of the obligated producers.

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 applies the deferral method of accounting for contributions. Under this method, contributions restricted to expenses for future fiscal years are deferred and recognized 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 if collection is reasonably assured.

Contributions from companies are determined according to the annual Schedule approved by the Government of Quebec. Contributions charged to companies are based on the estimated net costs to be paid to municipalities.

During the year ended December 31, 2023, the 2023 Schedule came into effect, and applicable companies that market "containers and packaging" and "printed matters" in Quebec filed their reports based on the quantity of materials generated for the year 2022. As at December 31, 2023, management also estimated contributions in accordance with the Environment Quality Act as well as the Regulation respecting compensation for municipal services provided to recover and reclaim residual materials for applicable companies that did not file a report. By nature, these estimates are subject to measurement uncertainty, and any changes to these estimates in future fiscal years could require significant changes to the financial statements.

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

The Organization charges interest, administrative fees, and penalties to applicable companies that did not fulfill their reporting and payment obligations within the deadlines prescribed by the Schedule. Interest is charged according to the government's prescribed interest rates, while administrative fees and penalties are determined by the rules set out in the Schedule.

Investment income is recognized when earned.

Éco Entreprises Québec
Notes to the financial statements

December 31, 2023

(In thousands of dollars for tables only)

2. Accounting policies (continued)

Municipal compensation

Compensation to municipalities is recognized when there is an obligation towards municipalities according to the *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials*. The amount of compensation is determined annually by RECYC-QUÉBEC and is based on the cost of the services provided by municipalities during a year and related to materials or categories of materials subject to compensation, such as the cost of collection, transportation, sorting and conditioning, and fees to compensate for the management of these services. For the 2023 Schedule, the net costs reported for 2022 are those that have been paid or will be paid to RECYC-QUÉBEC.

Temporary Funds

The Temporary Funds consist of the Temporary Fund – Print Matter and the Temporary Fund – Containers and Packaging. They are related to the Schedule adjustment clause and include amounts received above or below the estimated amount of the Schedule for the years not yet expired. These amounts accumulate in these funds until the expiration set out in the Schedule. They can then be redistributed to 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 surplus amounts accumulated under the categories of printed matter, and containers and packaging after the expiration set out in the Schedule.

Reserve Fund

The Reserve Fund was created in 2022 and is related to a regulatory obligation given that the Organization was named as a DMO. As part of the Regulation respecting a system of selective collection of certain residual materials, a DMO must create and maintain a reserve fund through which it can assume its obligations pursuant to the regulation. As at December 31, 2023, the balance of the Fund was nil.

Internally Restricted Funds

The Organization has internally restricted funds for the following purposes:

- To cover operating expenses;
- To compensate for any potential underestimations of the estimated net costs used for determining the next Schedules and to stabilize rates of the contribution tables;
- To cover for delays between the publication and collection of Schedules;
- To cover costs related to Schedule development and the curbside recycling optimization; and
- To finance other expenses

Éco Entreprises Québec
Notes to the financial statements

December 31, 2023

(In thousands of dollars for tables only)

2. Accounting policies (continued)

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 instruments 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 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 as part of the transaction.

Subsequent measurement

All financial instruments are measured at amortized cost, except for investments, which are measured at fair value.

Fluctuations in fair value, which include interest earned, interest accrued, realized gains and losses on disposal and unrealized gains and losses, are included in other income.

Transaction costs

Transaction costs related to financial instruments measured at fair value are expensed as incurred. Transaction costs related to other financial instruments are added to the carrying value of the asset or netted against the carrying value of the liability and are then recognized over the expected life of the instrument using the straight-line method. Any premium or discount related to an instrument measured at amortized cost is amortized over the expected life of the item using the straight-line method and recognized in net income as interest income or expense.

Impairment

The Organization recognizes an impairment loss, if any, when there are indicators of impairment and 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 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.

Tangible assets

Tangible assets are recorded at cost. Amortization is calculated over the useful life as follows:

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

Éco Entreprises Québec
Notes to the financial statements

December 31, 2023

(In thousands of dollars for tables only)

2. Accounting policies (continued)

Intangible assets

Intangible assets are recorded at cost. Amortization is calculated based on useful life and the straight-line method over a period of five years.

Write-downs of tangible and intangible assets

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

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.

3. Investments

Investments include bonds, term deposits and money market. They bear interest at rates ranging from 2.35% to 5.80% (0.55% to 4.44% in 2022) and mature between February and October 2024 (June 2023 and February 2024 in 2022). Some of the annually redeemable term deposits bear graduated return rates and mature in 2024 (in 2024 in 2022).

4. Accounts receivable

	2023	2022
	\$	\$
Corporate contributions – 2023 Schedule	8,609	—
Corporate contributions – 2022 Schedule	4,615	14,133
Corporate contributions – previous Schedules	15,091	17,557
Provision for uncollectable contributions	(15,277)	(12,680)
Other	2,221	615
	15,259	19,625

Éco Entreprises Québec
Notes to the financial statements

December 31, 2023

(In thousands of dollars for tables only)

5. Tangible assets

	2023			2022
	Cost	Accumulated amortization	Net carrying amount	Net carrying amount
	\$	\$	\$	\$
Computer equipment, office furniture and leasehold improvements	2,664	2,213	451	84

6. Intangible assets

	2023			2022
	Cost	Accumulated amortization	Net carrying amount	Net carrying amount
	\$	\$	\$	\$
Computerized reporting system and other software	2,627	2,012	615	738

7. Bank loan

The Organization has a line of credit with an authorized amount of \$850,000, bearing interest at prime rate (7.20% as at December 31, 2023; 6.45% as at December 31, 2022) plus 1.50%, which is renewable annually. This line of credit is secured by a term deposit of \$850,000. As at December 31, 2023 and December 31, 2022, the Organization had not used its line of credit.

8. Due to RECYC-QUÉBEC

For each period concerned, 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 due to municipalities in trust for subsequent payment to RECYC-QUÉBEC.

The amount payable to RECYC-QUÉBEC includes the compensation payable to municipalities for the 2023 Schedule (for the 2022 Schedule in 2022). As at December 31, 2023, the balance payable was \$42,175,833 (\$37,615,712 as at December 31, 2022).

Éco Entreprises Québec
Notes to the financial statements

December 31, 2023

(In thousands of dollars for tables only)

9. Accounts payable and accrued liabilities

	2023	2022
	\$	\$
Trade accounts payable and accrued liabilities	3,046	1,081
Salaries, bonuses, benefits and vacations	1,522	1,202
Deferred grants	—	136
	4,568	2,419

10. Corporate contributions – Schedules

The contributions from companies for each Schedule year are as follows:

	2023	2022
	\$	\$
2023 Schedule	220,054	—
2022 Schedule	737	242,085
2021 Schedule	1,162	(1,102)
Previous Schedules	1,130	(3,912)
	223,083	237,071

11. Other revenue

	2023	2022
	\$	\$
Interest income, penalties and administrative fees on corporate contributions	1,897	963
Investment income	5,488	2,892
Other	628	88
	8,013	3,943

Éco Entreprises Québec
Notes to the financial statements

December 31, 2023

(In thousands of dollars for tables only)

12. Funds and restrictions

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

	Temporary Funds		Permanent Funds	
	Printed matter	Containers and packaging	Printed matter	Containers and packaging
	\$	\$	\$	\$
Balance per category as at January 1, 2022	(7,695)	16,308	441	12,583
Excess (deficiency) of revenue over expenses for the year	5,787	28,072	392	(6,756)
Balance per category as at December 31, 2022	(1,908)	44,380	833	5,827
Total as at December 31, 2022		42,472		6,660
(Deficiency) excess of revenue over expenses for the year	3,943	(8,520)	(28)	731
Allocation to Permanent Funds (Schedules 2020 and 2021)	8,179	(14,175)	(8,179)	14,175
Balance per category as at December 31, 2023	10,214	21,685	(7,374)	20,733
Total as at December 31, 2023		31,899		13,359

Also, during the year, the Organization has assigned an internal restriction totalling \$5,000,000 (\$3,500,000 in 2022) to the internally restricted funds.

13. Commitments

The Organization's commitments under office space and equipment leases total \$3,311,154 and expire in October 2033. The payments for the next five years under these contractual obligations are as follows:

	\$
2024	328
2025	326
2026	324
2027	329
2028	339

Éco Entreprises Québec
Notes to the financial statements

December 31, 2023

(In thousands of dollars for tables only)

13. Commitments (continued)

These operating leases notably include a five-year lease for office space that expires in August 2027, which has additional building rental fees based on a percentage of the increase in property taxes and certain operating costs, and a lease for additional space for the period between 2027 and 2033.

In addition, commitments were signed in 2023 as part of the new *Regulation respecting a system of selective collection of certain residual materials* with a municipal organization and a sorting centre. The Organization's commitments total \$1,922,000 and \$1,525,000, and expire in 2024.

14. Contingencies

- Over the past years, a company challenging its applicability to the EQA initiated a lawsuit against the Organization for approximately \$10.1 million plus interest, expert costs, and other expenses. If the argument is rejected by the court, the company will challenge the applicability of government decrees 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.
- Over the past years, a group consisting of three companies initiated a lawsuit against the Organization for approximately \$9.1 million 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 government decree related to the Schedule 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.
- Over the past years, a group consisting of three companies initiated a lawsuit against the Organization for approximately \$12.9 million 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* related to the Schedule for 2015-2022 contributions. Management expects that the amount of this action will increase to reflect Schedule 2023 and 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.

15. Financial instruments
Risk management

The Organization is exposed to the interest rate risk, credit risk, and liquidity risk related to its financial assets and liabilities. Generally, the Organization's management is responsible for establishing and obtaining approval for its risk management policies. Management performs continuous risk assessments to ensure all inherent significant risks to the Organization and its operations are reviewed and assessed to reflect market conditions and operations. During the year, there have been no significant changes to the Organization's risk management policies.

Éco Entreprises Québec
Notes to the financial statements

December 31, 2023

(In thousands of dollars for tables only)

15. Financial instruments (continued)

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 is exposed to interest rate risk through its cash and investments.

Credit risk

Credit risk is the risk that one party to a financial instrument fails to satisfy an obligation, which causes a financial loss to another party. The Organization is exposed to credit risk through its accounts receivable should there be default from one of the companies. The Organization monitors and assesses credit risk regularly. The Organization has established a provision for uncollectable contributions in order to cover bad debt. The credit concentration of receivables is rather limited because of the wide range and number of companies.

The Organization is also exposed 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.

Credit risk also arises from the fact that the Organization holds investments in bonds. As a result, there is a risk that a bond issuer will not fulfill its obligations to the Organization, which would have an impact on the Organization's assets.

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 monitors its cash balances and cash flows generated from operations to meet its requirements. As at December 31, 2023, liquidity risk arises from the amount due to RECYC-QUÉBEC and accounts payable and accrued liabilities.