



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

Annual Report 2022

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



Mission

Since 2005, Éco Entreprises Québec (ÉEQ), a private non-profit organization, has represented producers of 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.

Table of contents

Interview between the Chair of the Board and the CEO **6**

Introduction **10**

Achievements for 2022 **12**

Modernization dossier **32**

Compensation plan **44**

Disclosure on Governance **54**

Conclusion **67**

80 Financial statements

68 List of members

A pivotal year from mobilization to action, towards a more sustainable world

Maryse Vermette: With our confirmation as producer responsibility organization (PRO) for curbside recycling, 2022 came to a close with a new mission for ÉEQ.

Denis Brisebois: That's quite an accomplishment! Very proud that the vision set forth in our Strategic Plan for 2021-2024 has become a reality. In hindsight, I believe that implementing a tangible and rigorous vision supported by a strong team and a committed Board of Directors furthered this positive result for ÉEQ, as well as for its value chain, globally.

MV: This designation confirms our role as representatives of producers in the implementation of the modernization of the curbside recycling system, as well as our vocation as prime contractor for our municipal partners, materials recovery facilities and recyclers-processors. Against this backdrop, Extended Producer Responsibility (EPR) encourages the implementation of a circular economy that fosters ecodesign, recyclability and circularity of containers, packaging and printed paper generated in Quebec.

DB: For the thousands of producers we represent, this evolution is definitely a turning point. It's true, they will continue to finance the system, but, going forward, they will do so with both hands on the steering wheel.

By planning and by applying their new responsibilities, producers will be able to market products with smaller environmental footprints, that are eco-designed and easy to recycle.



MV: Let's add that the traceability of our recycling bin contents is a growing and legitimate concern for citizens. As soon as modernization is implemented, ÉEQ will be able to track and communicate the origin and destination of recycled materials. This solid evidence will surely boost confidence levels for the millions of people who recycle every week in Quebec. Collectively, this will make it possible for us to see just how much every action can make a real difference.

DB: In addition, our designation as PRO by RECYC-QUÉBEC is an opportunity to take action across the entire Quebec territory and set up standardized practices to harmonize those that currently vary from region to region.

MV: It is true that by transitioning from planning to activation by 2025, the completion date for the implementation of EPR, silos that are currently very present will disappear.

DB: I believe that communication will be key along the way to secure the onboarding and commitment of all stakeholders.

MV: At ÉEQ, our leadership is further expressed through the seasoned expertise of our teams and through the quality of our exchanges. To create a stimulating environment, we must act while being responsive to our partners' concerns and preoccupations.

DB: We are all aware of what we owe future generations. In this regard, producers, municipalities and materials recovery facilities, as well as recyclers, will be precious allies in order to reach the performance and efficiency goals set for the system, all with optimal value for money. We will all be going through this revolution together over the next few years, as change management will be at the heart of our actions.

MV: Absolutely, and in that respect, we must make important decisions based on our new Purpose, which is "From curbside recycling to the circular economy: together for a sustainable world" and on our three Core Values, which are fairness, empowerment and vigilance!

DB: You're right. When making decisions, whether minor or major, it's often essential to be able to rely on a purpose and values that we embody and abide by.

MV: I would add that beyond the organizational and operational aspects, it's also just as important to highlight the influence of our actions on the Quebec public. To make it clear that together, ÉEQ and its partners are paving the way towards an even more sustainable world.

DB: And I'm convinced that the mobilization of all the organizations involved in this new way of doing things will be decisive, both for the environment and for our economy.

MV: Quebec now has a more modern framework that is aligned with the world's best practices. I continue to be impressed with ÉEQ's teams' ability to meet all challenges. It is important for me to underscore the efforts, throughout 2022, of all ÉEQ employees, of ÉEQ's Board of Directors and its Committees.

DB: And let's also thank the producers we represent for their confidence! This evolution is the fruit of a great team effort.

"ÉEQ's leadership reveals itself through the strong expertise of our teams and the quality of our exchanges."

Maryse Vermette
President and CEO

Extended producer responsibility A small revolution for Quebec

Reflecting the industry where innovation is a renewable resource, ÉEQ's team is constantly evolving.

Until the complete entry into force of Extended Producer Responsibility (EPR) on January 1st, 2025, the current transition period requires refined expertise and seasoned leadership to accomplish the many commitments regarding this delicate modernization operation.

As Producer Responsibility Organization (PRO) and contract originator managing the curbside recycling system, ÉEQ is at the very heart of efforts to mobilize the entire value chain in achieving ambitious regulatory goals. That's a big challenge!

Until the Compensation plan comes to an end on December 31st, 2024, ÉEQ will continue to fulfill its role as manager of the plan on behalf of the contributing companies it represents.

Concurrently, 2022 was the year when we already began moving the new levers of EPR, which is gradually taking over from the Compensation plan.

ÉEQ will ensure that producers' new responsibilities are fulfilled and will establish business relations with municipal organizations, materials recovery facilities and recyclers/processors. It will now be responsible for raising public awareness regarding good sorting habits.

Indeed, this significant transformation of our ability to act along each link of the chain to recover recyclable materials will make a difference in day-to-day life for Quebec's families and the population overall.

To become a model worldwide, ÉEQ will undertake its leadership by leveraging the experience and expertise of actors in the value chain. All our actions, aligned with our values of vigilance, empowerment and fairness, are destined to embody change and rebuild trust in the system. They will do so in a lasting manner, for decades and generations to come.

A pivotal year

2022 was a pivotal year in ÉEQ's history. As of October 24th, 2022, as designated Producer Responsibility Organization (PRO) for curbside recycling, ÉEQ is responsible for developing, implementing and financially supporting a modernized system.

It will act on behalf of targeted producers, as provided under the *Regulation respecting a system of selective collection of certain residual materials*. Adopted in July, 2022, it introduces Extended Producer Responsibility (EPR).

These actions are in line with a true view towards sustainable development and a circular economy for containers, packaging and printed paper.

The rapid sequence of achievements to reach this goal is a testament to the vision, adaptability and agility of the teams ÉEQ has in place.

The message is simple: By 2025, producers will have full responsibility for the containers, packaging and printed paper they market.

In managing their collective responsibilities, ÉEQ will have access to important levers as prime contractor and owner of the recyclable materials.

The achievements presented herein are a telling sample of the efforts, responsibilities, collaborations, purpose and recognition for a whole host of transformative projects and actions. They have lead ÉEQ to success in securing its designation as it continued to maintain its everyday activities under the Compensation plan.

- 1 Government relations
The project of a generation
- 2 Our Purpose and core Values
Together to secure a successful modernization
- 3 Ecodesign, recyclability and innovation
A groundbreaking year
- 4 *Unwrapping*
A documentary packed with fun!

The project of a generation

The first few months of 2022 have been significant in terms of government relations. Concurrently, three projects mobilized our teams in order to present within a very short time the positions of ÉEQ regarding three draft regulations, all of which were significant for the future of curbside recycling.

Quebec finally has an extended producer responsibility (EPR) regulation for curbside recycling! In addition to the team's sustained commitment over the past few years, active collaboration on the part of the government and value chain stakeholders has made possible the development of a very broad regulatory framework, which includes the addition of a series of responsibilities that extend to 2030.

The concurrence of government bodies, municipal unions and associations played a crucial role and will continue to be central to the development, acceptance and activation of the new drivers for curbside recycling in Quebec.

An exceptional commitment

Starting off 2022 with a draft regulation of this magnitude, making the necessary representations and analyzing its content after publication, all in less than eight months, was a challenge that ÉEQ met brilliantly.

What's more, our teams also carried out two other projects at the same time. One was to ensure a smooth, clear and supervised transition from the municipalities' Compensation plan, which has been in force since 2005, to extended producer responsibility.



Philippe Cantin
Vice-president, Public affairs and Government Relations

The *Regulation on the extended deposit system* was also adopted in parallel. In that respect, Quebec has adopted an exemplary financing, fairness and interconnection framework between curbside recycling and deposit return so both systems may evolve simultaneously. Once in force, that complementarity will likely be unique in the world.

These new regulatory frameworks remove some of the irritants identified by the industry, governments and the public over the past several years, particularly through practical solutions for sorting quality, destination and traceability of recycled materials.

"The regulatory framework that Quebec is developing deserves to be highlighted and celebrated."

Philippe Cantin
Vice-president, Public affairs and Government Relations

In terms of government relations, successfully completing three projects of this magnitude in a few months is a once-in-a-generation opportunity. This remarkable collaborative effort is indeed worth celebrating, but more importantly, it is worth honouring. In this regard, the next few years look very exciting!

Together to secure a successful modernization

In April 2022, during the annual general meeting, the Board of Directors of Éco Entreprises Québec unveiled its Purpose and its three Core Values. After 15 years of evolution, ÉEQ is expressing its vision for the future as it begins its mandate as Producer Responsibility Organization.

This announcement is the result of reflections aimed at providing ÉEQ with a strong ethical culture to embody change as manager and principal contract giver of the curbside recycling system. The Purpose communicates the "why" of all the organization's actions. It embodies the desire of ÉEQ to secure reliable and sustainable tools to support its new responsibilities.

Our Purpose

**Éco
Entreprises
Québec**

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

"ÉEQ's new Purpose and Core Values will be our calling card with the various parties involved in the modernization process."

Maryse Vermette
President and CEO

Our three Core Values



The Core Values will guide ÉEQ's actions daily with respect to situations generated by its transformation. These values mean mutual effort and commitment, balance in the global vision regarding issues and an ability to detect blind spots.

ÉEQ will make meaningful choices in a tangible and accountable manner. In the day-to-day, our teams will keep constant watch and a proactive stance to boost the success of this new circular economy.

Inspiring Quebec

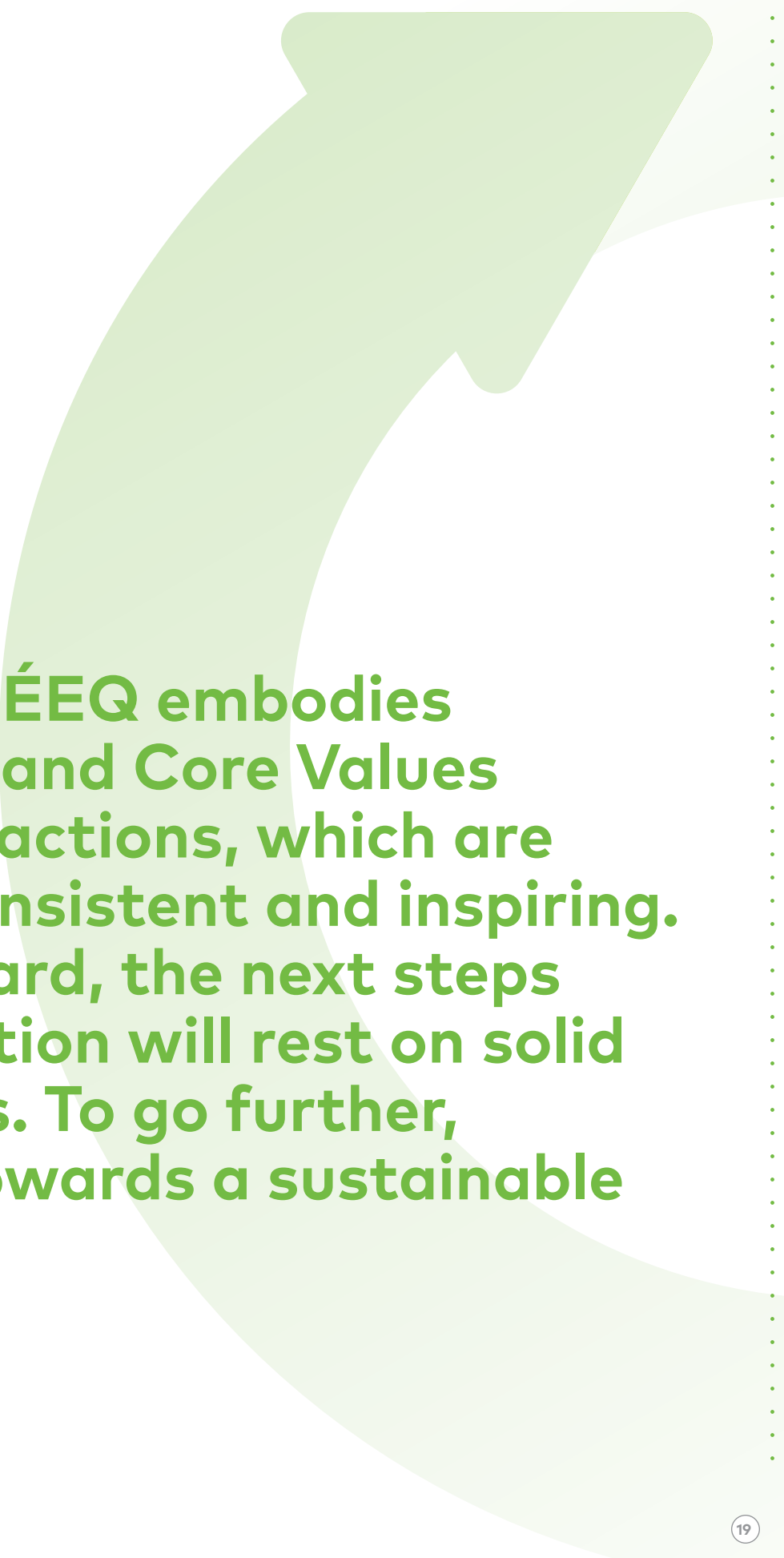
Our Purpose echoes what we are all about and what brings us together. Our hope is that this approach and strong affirmation will inspire all our partners in addition to reflecting the concerns of Quebec's population.

Beyond words, these strategic levers now serve as a frame of reference applied in each of our considerations and interventions. This new "ÉEQ reflex" encourages decision-making, rigorous action and the confirmation of our ambitions.

A strong and powerful message

Éco Entreprises Québec personifies the change and evolution of a formidable sector destined to become a source of pride across Quebec.

Once fee collectors, we are now managers of the system. As an organization, we are responsible for sending a strong message as the system's contract giver in Quebec regarding the adoption of new practices at the local and national levels. The Board of Directors salutes all of ÉEQ's committees, teams, ambassadors and employees for their willingness to embrace this great challenge.



"Every day, ÉEQ embodies its Purpose and Core Values through its actions, which are relevant, consistent and inspiring. Going forward, the next steps in our evolution will rest on solid foundations. To go further, together, towards a sustainable world."

Maryse Vermette
President and CEO

A groundbreaking year

Circular economy is what fuels ÉEQ's strategic actions. Today, collaborators, partners and stakeholders are at the core of essential transformations needed to leave coming generations with an environment that reflects their drives and concerns.

Continuously innovating and renewing the initiatives and winning conditions to equip and support companies in their process of eco-responsible packaging design therefore remains crucial.

With a unifying leadership in ecodesign and circular economy, ÉEQ works to develop concrete solutions to optimize the life cycle of containers, packaging and printed paper.



Geneviève Dionne
Director, Ecodesign and Circular Economy



Normand Gadoury
Director, Innovation and Market Development

WHEN THE ECEP BECOMES THE ERCEP

The plan is evolving!

In Canada, the 2019-2021 ECEP was established as the first ecodesign and circular economy action plan from a producer responsibility organization.

At this stage, ÉEQ was able to rally its curbside recycling partners around the following vision: to make the ecodesign of packaging the standard, and a source of pride, for the people of Quebec.

The report was submitted to the ÉEQ board of directors in February 2022 and came with a series of actions consolidating the role, credibility and reach of Éco Entreprises Québec with regard to governance, business intelligence, politics, circular economy, communications and internal operations.

Modernization at the forefront

In June 2022, the board of directors adopted the enhanced version of the ECEP, which included the recyclability of materials and was renamed to the Ecodesign, Recyclability and Circular Economy Plan, or ERCEP. This new draft reflects the spirit of ÉEQ: constantly evolving.

The ERCEP, as a powerful lever, can measure, improve and share the modernized curbside recycling system's environment performance, in keeping with the circulation of targeted materials in the Extended Producer Responsibility (EPR).

The ERCEP: six core pillars

1. Ecodesign and recyclability guidelines
2. Segment-based approach for clients and types of packaging
3. Tools and services provided in ecodesign and circular economy
4. Schedule of Contributions eco-modulation measures
5. Material plans
6. Traceability system

The ERCEP integrates **four material plans** (fibers, plastics, glass and metals) to document the recycling strategies found in collection, sorting and recycling streams. ÉEQ will assess the priority actions and the needs for infrastructure and capacity, in accordance with the objectives of EPR.

Traceability is closely linked to the ERCEP and is a new, fundamental data management tool that measures the system's performance results, recycling rates and recovery. This helps ÉEQ's reporting process with producers, the government and the community.

MATERIAL PLAN

Collaboration at the heart of innovation

As a recognized leader in innovative practices, ÉEQ assists, mobilizes and optimizes the value chain of recyclable materials by consolidating Quebec's ecosystem to the circular economy.

Plastic

In 2019, ÉEQ expressed its wish to ensure an outlet for all curbside recycling plastics. Since 2021, the Committee on Ecodesign and Circular Economy monitors this action plan. These actions are carried out in collaboration with the Circular Plastics Taskforce (CPT).

Launched in 2020, the CPT brings together emblematic organizations from the food, beverage and packaging industries, developing and testing concrete solutions to improve post-consumer plastic management. Some of these members include Cascades, Danone Canada, Dyne-A-Pak, Keurig, Dr Pepper Canada, TC Transcontinental, ÉEQ and the Chemistry Industry Association of Canada (CIAC).

Over \$500,000 in support from the MEI

In 2022, the CPT started a new development phase that would initiate or support projects designed to optimize recycling for all plastic packaging, with a view to extended producer responsibility.

A financial donation of \$500,000 was granted by the Ministry of Economy and Innovation (MEI) in favour of this initiative. ÉEQ acts as a trustee of this help to encourage the expansion of first pilots. The CPT also received financial support from the Government of Québec of up to \$45,000 for a project introducing the use of artificial intelligence to recognize objects in sorting centres.

The Circular Plastics Taskforce (CPT) in 2022

- Optimize all plastic packaging recycling.
- Optimize the collection of flexible plastics in sorting centres and with recyclers.
- Encourage the sorting of packaging by attributes.
- Establish winning conditions for the implementation of a complete recycling chain of value for polystyrene.
- Assess the technical ability to recycle bales with a higher percentage of thermoformed PET.
- Roll out traceability in the management of recyclable materials. Study current approaches and conduct a model test-run in 2023.
- Address obstacles in classifying recycled resins with food contact (food grade).
- Review requests submitted by recyclers to Health Canada.

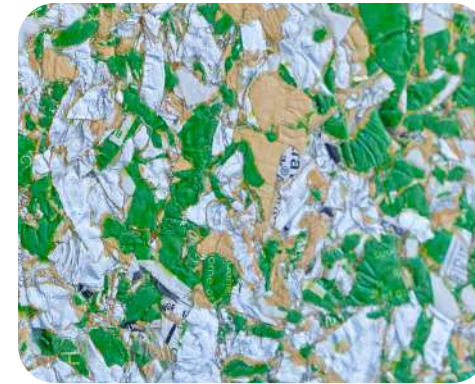
Related work

To endorse the integration of recycled resin in products and packaging, ÉEQ has financially and technically supported the development of a Canadian quantification standard for the content of recycled plastics by the Bureau de normalisation du Québec.

"The challenges that come with the new regulation in Quebec encourage us to speed up the development and adoption of the best global practices in terms of sorting and recycling approaches and technologies."

Normand Gadoury

Director, Innovation and Market Development



Glass

With a view to market development, ÉEQ offered financial support of \$515,000 to five sorting centres using processing equipment under the Innovative Glass Works Plan.

+19,000 Tons of recycled glass, not used as a cover material

3,700 T: Récupération Frontenac
3,300 T: EBI Environnement
8,750 T: Quebec City sorting centre (Société Via)

3,200 T: Tricentris (Terrebonne)
312 T: Régie Intermunicipale de Traitement des Matières Résiduelles de la Gaspésie

In 2022, ÉEQ continued its participation in the SAQ Chair research on the recovery of glass in materials with the Université de Sherbrooke and eight partners. A second partnership with a research group from the Université Laval started a collaboration on the use of foam glass in roadway construction.

Fibers

In partnership with Recyc-Québec, ÉEQ published a status and review on the fiber market in curbside recycling. The study was conducted by a consortium of NovAxia, Lichens, ReMM and Moore & Associates.

The study looked to:

- Draw a clear portrait on the sorting and recycling practices for fibers across the Quebec, Ontario, Maritimes and northeastern U.S. markets
- Assess the complete value chain of fibers
- Suggest approaches and recommendations that would guarantee a balance between the marketing of containers, packaging and printed matter (CP&PM) and the conditioning and recycling capacities for fibers.

"We wanted to present the reality of the packaging-related discourse in Quebec without omitting its nuances."

Geneviève Dionne
Director, Ecodesign and Circular Economy



Coaching sessions carried out



Obligated companies



Start-ups

ECODESIGN: COACHING AND WORKSHOPS

For over 12 years, ÉEQ has promoted the best industry practices towards making ecodesign of container packaging and printed paper materials more accessible. Here are the highlights of its actions in 2022.



Coaching for companies

In 2022, in addition to packaging suppliers and distributors, the sectors which benefited the most from ÉEQ's assistance were the agrifood and cosmetics industries.

Ecodesign training

These individuals are experts from the agrifood and cosmetics, business, retail trade and academic industries. Agencies and packaging distributors also attended these workshops.

Case studies

In 2022, four case studies were published, discussed and documented, backed by a simplified life-cycle analysis tool.

Colgate Palmolive	Dishwasher soap bottles
Metro	Water bottle cases (12 x 1,5L)
Metro	Toilet paper packaging
SAQ	Lightweight wine bottles

Unwrapping: a documentary packed with fun!

***Unwrapping*, the third collaborative work between ÉEQ and the Université du Québec à Montréal (UQAM), is a documentary exploring the creative ideas and innovative practices of packaging design.**

This ambitious project was at the heart of ÉEQ's education and awareness activities in 2022 due to its outreach and influence. Launched in French in October, the media event was broadcasted across various platforms, aided by a publicity campaign and a series of online initiatives including social media.

Stepping out of the box

This valuable documentary deepens our understanding of the packaging sector. It raises awareness for designers involved in the selection and design of packaged products. Several stakeholders in the field go through the steps and challenges in producing, marketing and managing the flows of packaging materials on-screen.

Director of ecodesign and circular economy at ÉEQ, Geneviève Dionne explains the vision behind this production: "After countless conversations and reflections over this new collaboration, Sylvain and I chose to use the documentary format, which we thought was an ideal way to inform a large number of people about the challenges linked to packaging, ecodesign and the design process."

Unwrapping immerses us into Sylvain Allard's quest to meet several players involved in the conception, design, marketing and management of packaging material flows. Through his journey, the professor and director of the École de Design de l'UQAM studies the role and responsibility designers have towards our production and consumption processes.

"I wanted to observe and question what happens on the field to better understand the kind of consequences and solutions that stem from choices in design," he explains.

This one-hour documentary, directed by Sophie Lambert, sheds light on the mechanics and roles of packaging in our daily lives. It's a must-see for anyone interested in this important sector in Quebec and an exceptional awareness tool provided by ÉEQ in terms of choices and good practices, from the beginning to the end of the packaging life cycle.



A lasting collaboration

Unwrapping is the result of a partnership between the UQAM and ÉEQ and the third collaborative project under the creation and research workshop of Packplay, an initiative that has been run by Sylvain Allard since 2014.

Since then, the collaboration with ÉEQ has led to an exhibition of student projects on packaging ecodesign as part of the World Design Summit. Geneviève Dionne and Sylvain Allard have also co-written *Do We Really Need Another Package?*, a bilingual pedagogical tool which values eco-responsible packaging design practices.



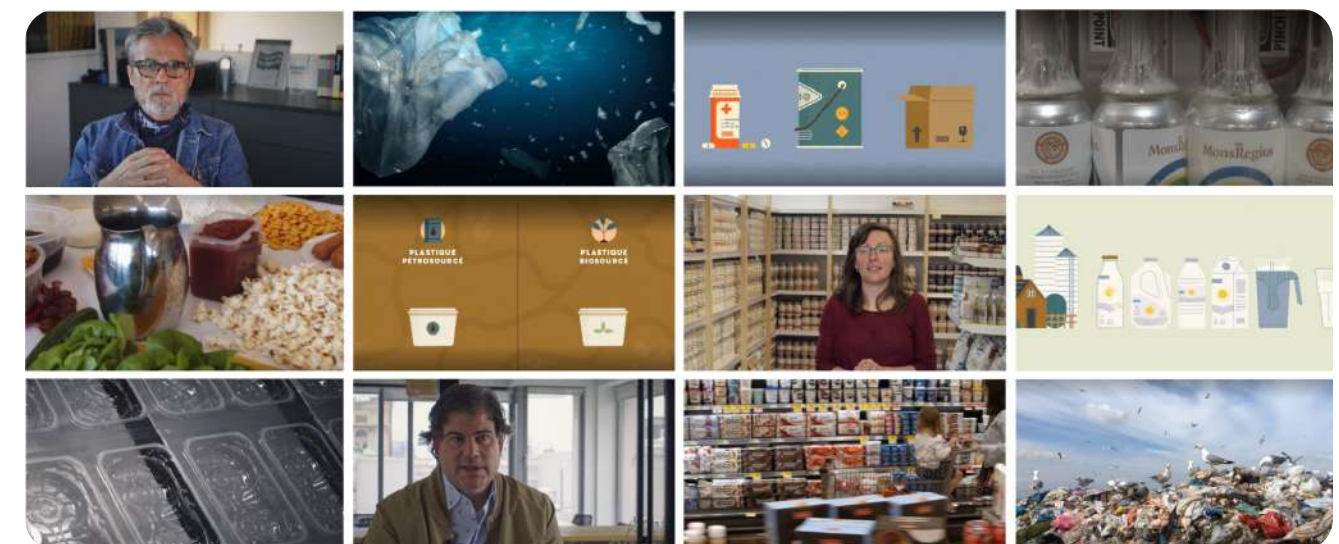
POSITIVE IMPACT

Launch event

200	viewers
7,600	views
2 million	reactions: media outreach
560,000	reactions: social media

Promotional campaign

450,000	reactions: press and media coverage
875,000	reactions
350,000	interactions on social media
117,000	views
3,500	clicks
365	shares



Designated Producer Responsibility Organization On the road towards modernization

Entrusted with the role of Producer Responsibility Organization (PRO) for curbside recycling in October 2022, ÉEQ wrapped up a year devoted to the strategy for implementing the extensive modernized curbside recycling system.

To this effect, the first months of 2022 were dedicated to preparing the *Development and Implementation Plan* (DIP) requested in the regulation.

This plan covers the steps and rules to the EPR rollout, making significant headway in the history of curbside recycling in Quebec. At the same time, the teams at ÉEQ were working tirelessly to complete the PRO nomination request process.

In September 2022, the board of directors adopted these two documents, approved by RECYC-QUÉBEC only a few weeks later.

The efforts made by the teams across all levels and services played a noteworthy role throughout the PRO application and nomination process.

Development and implementation plan (DIP)

A five-year strategic vision

Adopted by the ÉEQ board of directors on September 1st 2022, the curbside recycling system's *Development and Implementation Plan (DIP)* is the fruit of tremendous, rigorous planning and consulting efforts aimed at implementing the EPR.

Run by a multidisciplinary team and backed by outside expertise, the twenty individuals tasked with the outline of the DIP have mobilized their efforts to detail, within over 100 pages, the five-year vision for a modern and efficient curbside recycling system adapted to the context in Quebec.

This ambitious project combines the role of municipalities, the diversity of sorting centre business models and the full responsibility of companies in managing the materials they produce, which includes a section devoted to educating citizens.

With this Plan and its PRO designation, ÉEQ introduces a proactive and gradual rollout. The vision continues to be polished, and integrating strategies is prioritized and optimized.



Mathieu Guillemette
Senior Director, Modernization of Curbside Recycling and Schedule of Contributions

Highlights of the DIP

Operational and financial vision over 5 years (2022-2027)

- Stakeholder management
- Designated materials
- Front-line collection and transportation services
- Sorting services
- Recycling of materials
- Data collection and management
- Performance and traceability measures
- Financial framework
- Ecodesign and outlet development for non-deposit containers, packaging and printed paper
- Information, education and awareness
- Development and implementation schedule for the curbside recycling system
- Curbside recycling and deposit system coordination

Transformations on the horizon

- Ensure the transition of current contracts towards a PRO-managed framework
- Guarantee the traceability of collected materials
- Provide service to:
 - multi-residential sectors,
 - industries, commerces and institutions (ICI),
 - public outdoor areas,
 - remote and isolated areas (including indigenous communities).
- Plan and roll out the program for territories with no service at the time of entry into force of the regulation.

"The production of the *Development and Implementation Plan* has leveraged many internal resources around a colossal field of strategic thinking. Owing to talent and a shared vision to create a challenge worthy of our aspirations, we have taken the first steps of a great adventure."

Mathieu Guillemette

Senior Director, Modernization of Curbside Recycling and Schedule of Contributions



11 PRINCIPLES for a strong leadership

In 2022, ÉEQ announced 11 principles aimed at guiding and leading stakeholders during the transition period.

- 1 Know how to **embody change with vigilance**
- 2 Ensure that a **proactive approach is applied**
- 3 Foster **continuous improvement**
- 4 Establish and monitor **SMART indicators**
- 5 In the short term, focus on **rapid gains**
- 6 Establish **relationships based on contractual compliance**

- 7 Target the system's **efficiency and performance**
- 8 Rebuild **confidence** in the system
- 9 Implement **conditions that foster competition**
- 10 **Prioritize contracting groups of municipalities**
- 11 With MRFs: Ensure fairness with **similar requirements for similar contexts**

From mobilization to designation A historical call to action

The stakes were high: collect as many signatures as possible from companies vouching for ÉEQ's application as Producer Responsibility Organization during summertime.

This collective support was a determining factor in the application file ÉEQ sent out in September 2022.

To reach this goal, within a limited timeframe, teams at ÉEQ set up a series of initiatives and tools rivalling those of a high-profile election campaign:

- Web page with a form and video capsule
- Convention and conference attendance
- Business services support
- Meetings with industry associations and members
- Newsletters
- LinkedIn campaign
- Messages asking for a show of support alongside company reports

In just a few weeks, ÉEQ amassed the signatures of over 2,000 companies targeted by the Extended Producer Responsibility (EPR). What an achievement!

This first milestone for producers gave an impetus for mobilization and optimism in regards to the mission and expertise of ÉEQ.

On September 1st, 2022, ÉEQ handed in its application file to RECYC-QUÉBEC. Just two months later, on October 24th, ÉEQ delivered a press release announcing its designation as Producer Responsibility Organization.



Éco Entreprises Québec now PRO

From curbside recycling to the circular economy: Together for a sustainable world
Thank you to the 2000 companies for their support!

LinkedIn: an effective strategy

In 2022, ÉEQ accelerated its initiatives on LinkedIn, a platform of choice for business networking and communication.

To spread awareness on the transformations brought about by the modernization of curbside recycling and to gain support for its PRO designation, the ÉEQ team launched an ambassador program backed by several targeted publications.

The goal?

To boost recognition and increase credibility and attract the best talents along the way.

These efforts have generated over 1,800 interactions, compared to the usual 550, across a one-year period.

ÉEQ in action

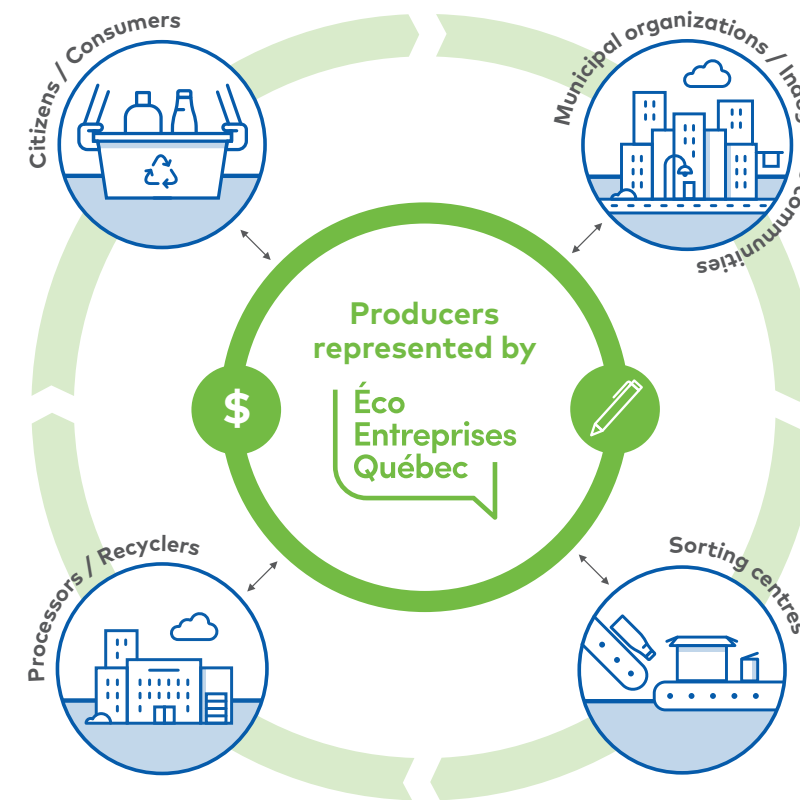
The first steps for the PRO curbside recycling

In December 2022, ÉEQ launched a call for qualification regarding the construction and operation of a new sorting centre/material recovery facility (MRF) to serve Montreal's east end. This call serves as a first step towards implementing a new sorting and conditioning infrastructure for containers, packaging and printed paper.

This initial step from ÉEQ as Producer Responsibility Organization and prime contract giver echoes the end of the operation contract from the Saint-Michel environmental complex (SMEC), scheduled for fall 2024.

Following this, ÉEQ intends on developing a lasting partnership based on extended producer responsibility (EPR).

This new sorting centre will contribute to the ambitious objectives set out for Quebec. These include ensuring the traceability and transparent reporting of sorted materials. The parameters of the call for qualification also show ÉEQ's change in tone with its new role: sorting centres are an essential link within the value chain and their practices should evolve to answer to the demands of producers and citizens of Quebec.



Mobilized municipal partners

In December 2022, Maryse Vermette and Mathieu Guillemette introduced the 198 participants attending the Assembly of Regional Municipalities to the modernization of curbside recycling project within the new regulatory framework on extended producer responsibility in Quebec. This constructive meeting set the stage for an unprecedented collaboration between producers, regional municipalities and local municipalities.

- Over 200 interventions (Web seminars, conventions, advertisements, etc.)
- Several hundred municipal organizations met throughout the year
- Presentations held during conferences or regional meetings:
 - Association des directeurs généraux des municipalités du Québec
 - Association des organismes municipaux de gestion des matières résiduelles
 - Association des directeurs généraux des MRC du Québec
 - Fédération québécoise des municipalités

Understanding the situation at hand for an optimal rollout

- Establishing an online platform to collect data from municipal organizations and sorting centres.

"Current events bring to light the challenges with the sorting capacities of recyclable materials in the Greater Montreal area. To act with fairness, empowerment and vigilance, it was essential to launch a call for qualification to companies managing sorting centres."

Normand Gadoury
Director, Innovation and Market Development



Compensation plan for a responsible fee structure

The transition from the compensation plan to extended producer responsibility comes with a series of adjustments, in particular regarding regulation.

In order to provide a fair and responsible fee structure, ÉEQ's teams consult and offer tangible and constant support to the thousands of companies involved in the success of this major project.

In 2022, due to the exceptional context, two consultations were held, the first, leading to the publication of the 2022 Schedule of Contributions and the second, dedicated to the development of the 2023 Schedule of Contributions, which is scheduled for publication in the summer of 2023.

Simultaneous actions

After several months of considerations and consultations, the 2022 Schedule of Contributions was published in the *Gazette officielle du Québec* in July, 2022.

Before that, consultations leading to the adoption of the 2022 Schedule of Contributions would have taken place in the fall of 2021. However, the *Draft Regulation respecting compensation for municipal services provided to recover and reclaim residual materials* was published for consultation on December 8th, 2021. This delayed the consultation step to the beginning of 2022. Simultaneously, ÉEQ was starting its considerations and preparation of consultations for the 2023 Schedule of contributions, in order to resume the usual timetable. The consultations were held in October, 2022.

Along the way, ÉEQ supported companies in the application of significant, sometimes complex, changes to the regulation, reinforcing the involvement of e-commerce companies selling products ordered outside of Quebec.

FEE SCHEDULE ECOMODULATION

New items for 2023

Eco-modulation is both a pricing tool and a clear signal to producers: they are being encouraged to make packaging choices that are compatible with curbside recycling and dissuaded to choose solutions that are damaging or more complex to recover.



Isabelle Laflèche
Director, Company Services

Guided by the Eco-modulation roadmap for 2021-2025, the Board of directors adopted the integration of new measures into the 2023 Schedule of Contributions:

- **Disaggregation (rate) of Polypropylene**
Formerly aggregated with other plastics, polymers and polyurethane
- **New material subject to a rate**
Porcelain (aggregated with ceramics)
- **Rates maintained for certain problem materials**
Ceramics, wood and cork

2021-2025 Ecomodulation Roadmap: Achievements

	2021	2022	2023	2024	2025	REP - curbside recycling
Fee structure formula	<ul style="list-style-type: none"> ✓ Ceramics (expansion of targeted CP) ✓ Plastic laminates (segregation) 	<ul style="list-style-type: none"> ✓ BWood + emerging fibers (expansion of targeted CP) ✓ PP (segregation) ✓ Cork 	<ul style="list-style-type: none"> ✗ Floor rate for problematic materials ▶ Porcelain (expansion of targeted CP) 	Formula evolution based on current data including recyclability criteria		
Economic measures for ecodesign and recyclability		<ul style="list-style-type: none"> ✗ Price cap ✓ PVC penalty ✓ Degradable and compostable plastics penalty 	<ul style="list-style-type: none"> ✓ Component removal of packaging and printed matter 	<ul style="list-style-type: none"> ▶ Single-material packaging ▶ Expansion and upgrade of the credit for recycled content 	<ul style="list-style-type: none"> ✓ RCP&PM recyclability 	<ul style="list-style-type: none"> ▶ Recyclability and circularity index
Ecodesign incentives	<ul style="list-style-type: none"> ✓ Ecodesign incentive bonus pilot project 	<ul style="list-style-type: none"> ✓ Ecodesign incentive bonus 2.0 pilot project 		<ul style="list-style-type: none"> ✓ Communication sorting instructions 		<ul style="list-style-type: none"> ▶ Ecodesign incentive bonus 4.0
Legend : ✓ Achieved ✗ Unachieved Additional measures added over time						

ECODESIGN INCENTIVE BONUS

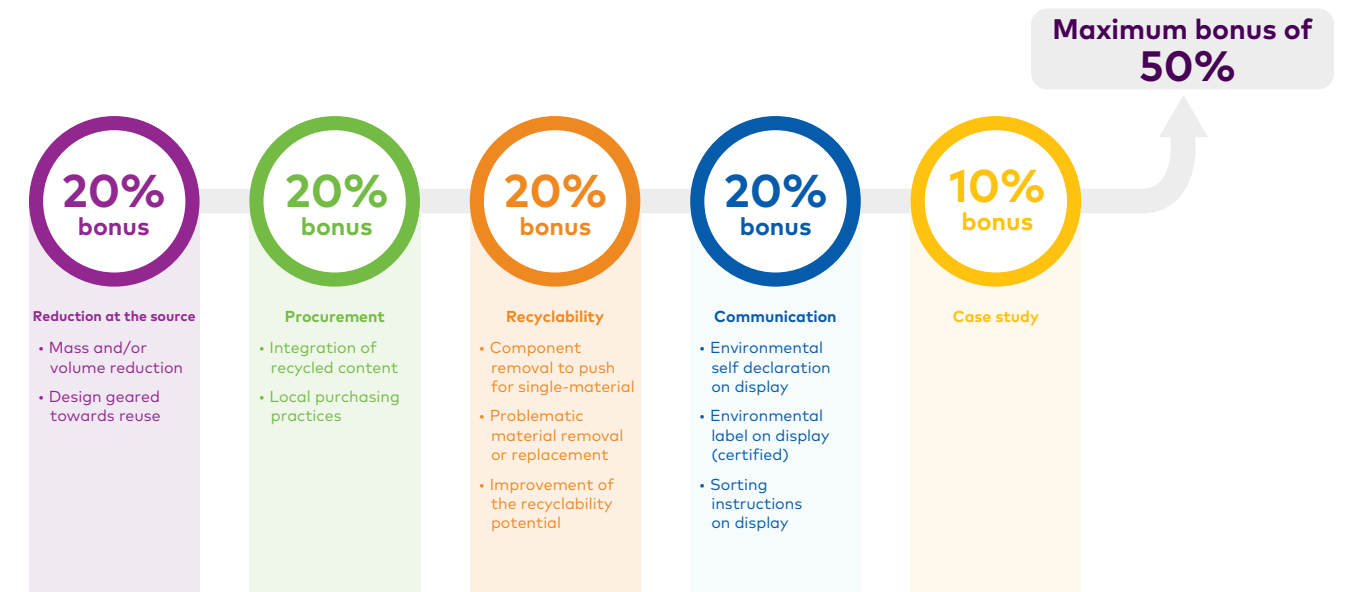
Rewards for designing better

First introduced with the 2021 Schedule of Contributions, the incentive bonus for ecodesign remains a wonderful testing lab for eco-modulation of the Schedule. The incentive fosters exploration and the integration of new measures that stimulate contribution on the part of companies in the packaging ecodesign process.

Moreover, participating companies enjoy financial advantages when paying their contribution. This project has a \$1M budget financed by the Containers & packaging permanent fund.

"ÉEQ's team doubled its efforts to submit two fee schedules for consultation and accompanied companies through their reporting process in order to guide them through the regulatory changes. In addition, companies are enthusiastic about the improvements to the ecodesign bonus."

Isabelle Laflèche
Director, Company Services



In 2022, rate adjustments and communication approaches meant that we could:

- Simplify the approach (form and supporting documents)
- Increase the Bonus amount
- Add new measures eligible for enhancement

Interest in the Bonus

In 2022, 123 companies manifested their interest in availing themselves of the bonus, for an estimated total amount of \$225 000. A clear improvement over 2021, when only five companies had met the conditions.

In light of these results, ÉEQ is extending the pilot project and continues its efforts to stimulate ecodesign ahead of the 2023 Schedule of Contributions.

Autonomy and flexibility for companies

declaration.eeq.ca



In June, 2022, ÉEQ launched its new reporting portal, a web platform designed to better meet companies' reality and requirements.

They now have a more powerful digital solution that provides users with a high degree of flexibility and autonomy. Additionally, this portal demonstrates ÉEQ's ability to provide digital tools that can evolve with curbside recycling.

This user-friendly portal's success is the result of a team effort carried out over two years and it reflects the level of energy deployed throughout its design and production. A survey conducted with companies who used the portal to submit their 2022 report revealed a high satisfaction rate, both regarding the platform and the quality of services offered.

Technologies and insights over the recent years will undoubtedly contribute to furthering related digital tools adapted to the specificities of stakeholders, such as municipalities and materials recovery facilities.

Optimized navigation

Up-to-date configuration

Enhanced experience

User-friendly configuration

Material	Quantity	Unit	Fee
Aluminum cans	1000	kg	\$1.00
Steel cans	1000	kg	\$1.00
Plastic bottles	1000	kg	\$1.00
Other materials	1000	kg	\$1.00
Total	4000	kg	\$4.00

All your materials subject to a fee at a glance

*Including those sold as products

2022

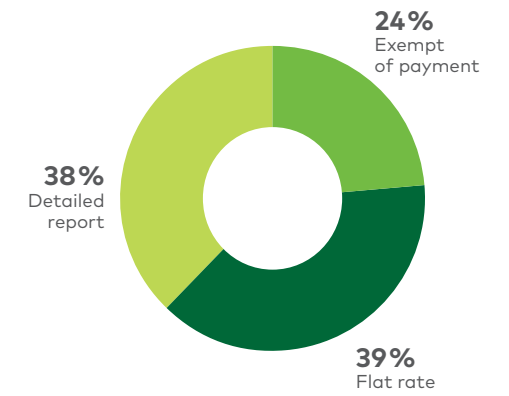
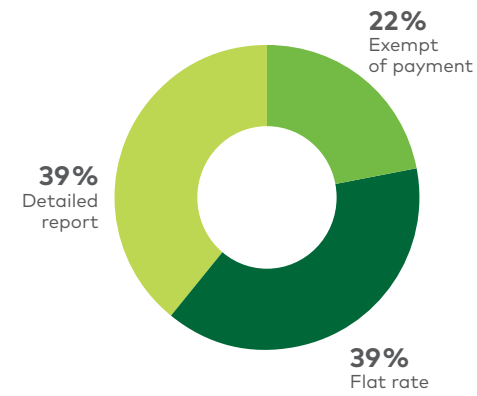
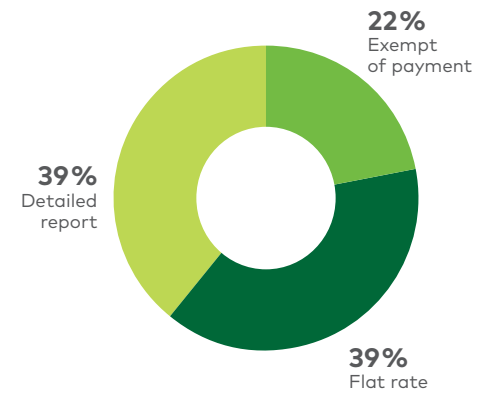
2021

2020

Proportion of businesses by reporting status

In percentage (%)

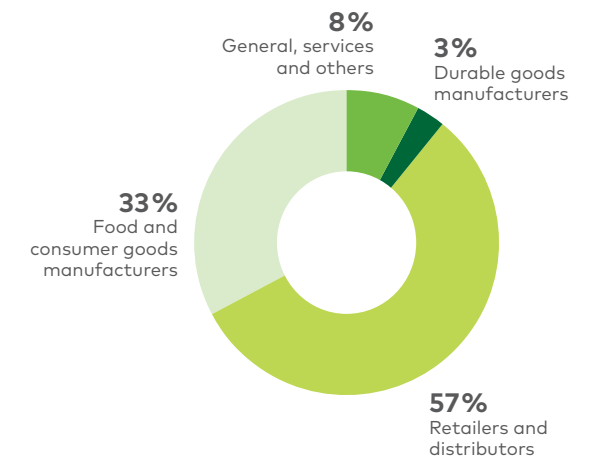
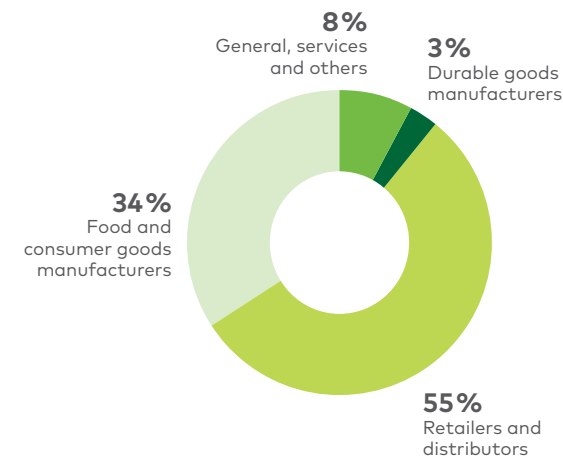
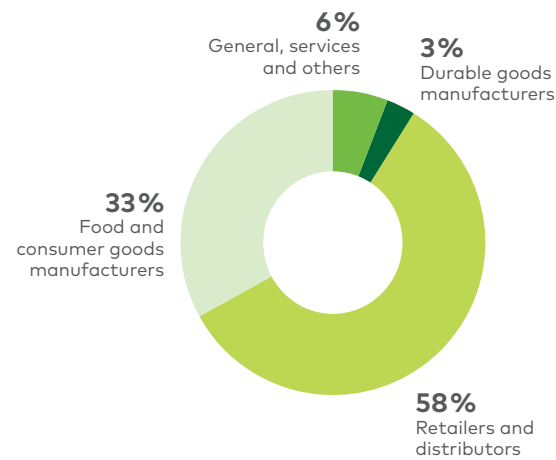
The proportion of companies by reporting status remains stable compared to previous years.



Contribution distribution by industry

In percentage (%)

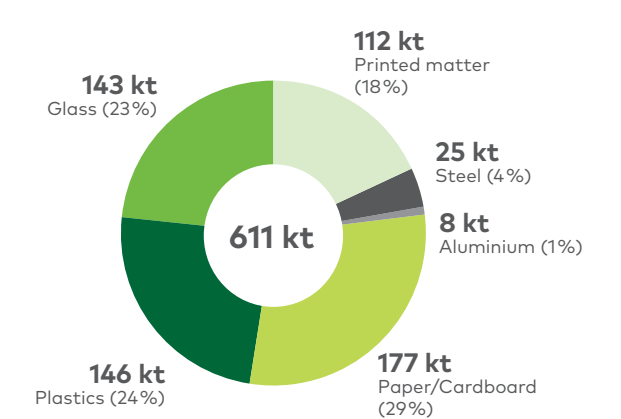
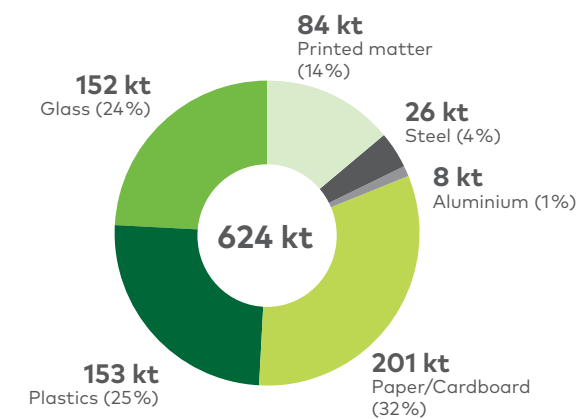
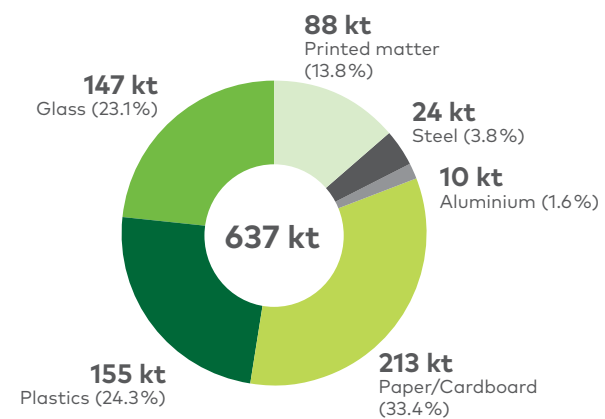
The distribution of contributions is similar to prior years. A few retailers and restaurateurs were solicited mid-year and contributions from e-commerce increased.



Distribution of materials reported by contributing companies

In thousands of tonnes (kt)

The proportion of printed matter, which includes inserts and circulars, is up slightly. This score is due to their significant drop during the pandemic. The amplification of e-commerce pushes the volume for cardboard and certain plastics up.



Board of directors



Denis Brisebois 1-3-4-6
Chair of the Board
Vice-President of Operations, Metro banner
Metro Inc.

"After sitting on the Board of Directors of ÉEQ for over 12 years, being designated as Producer Responsibility Organization for curbside recycling reflects the fulfillment of several strategic plans, the development of a team with enviable expertise in curbside recycling and ecodesign, and the maintenance of harmonious relationships with all stakeholders in the value chain. We can take pride in the work accomplished! Now, let's work together to make the Quebec model THE benchmark in curbside recycling and circular economy."

Member 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



Sylvain Mayrand ¹⁻²⁻⁴
Vice-Chair of the Board
Executive Vice-President of Operations,
North America
A. Lassonde Inc.

"Just as 2021 saw the clear advance of our work to reform the Quebec curbside recycling system, 2022 certainly was the year when all those efforts came to fruition. Congratulations to ÉEQ for earning strong support from producers to become the designated producer responsibility organization for curbside recycling. I am very proud of the organization's raison d'être and values, as well as the governance model it has established in order to meet its ambitious business goals."



Serge Proulx ¹⁻²⁻⁴
Secretary-Treasurer of the Board
Vice-President, Sales, Business Solutions
TELUS Québec

"The nomination of ÉEQ as PRO is a reflection of the incumbent team's competencies and quality. Over the years, ÉEQ has demonstrated its ability to adapt, and this new challenge will once again make it possible for us to grow successfully."



Thierry Lopez ¹⁻³
Director, Marketing and corporate affairs,
Québec
Best Buy Canada Ltd.

"2022 is a turning point for ÉEQ, now that it has been officially designated as producer responsibility organization for curbside recycling with a new modernized model that aims for better efficiency and circularity. I am both very happy and very proud to have the opportunity to contribute to this new start towards a more sustainable Quebec."



Stéphane Forget ¹⁻³⁻⁵
Senior Vice-President,
Public Affairs, Cooperation
and Corporate Responsibility
Sollio Cooperative Group

"ÉEQ being recognized as producer responsibility organization for curbside recycling demonstrates the quality of the incumbent team's roadmap and of the organization's role in the Quebec recycling ecosystem. I am proud to contribute to implementing ÉEQ's mission and to support the team through this new chapter and important and stimulating mandate."



Hugo D'Amours ¹⁻⁵⁻⁶
Vice-President,
Communications, Public Affairs
and Sustainable Development
Cascades Inc.

"With its experience and expert knowledge of the recovery stream in Quebec, ÉEQ has secured its place as the best vehicle to operationalize the modernization of curbside recycling. Let us be proud of this momentous recognition and work together to breathe new life into the circular economy."



Annik Labrosse ¹⁻⁵⁻⁶
Vice-President,
Marketing, Innovation and Strategies
Groupe St-Hubert Inc.

"I am very pleased with the accomplishments of the last year thanks to the hard work of ÉEQ's teams, its Board of Directors and Committees, towards becoming the designated producer responsibility organization for curbside recycling. This important step now allows us to lay the foundations of a curbside recycling system that is more efficient and more sustainable for the environment. I am also very glad to see that more and more companies are getting onboard with eco-designed packaging. ÉEQ will certainly facilitate the transition by sharing best practices, awareness and guidance."



Édith Filion ¹
Vice-President
and Chief of Financial Operations
Société des alcools du Québec

"As a director on the Board of ÉEQ, it is a privilege to be part of a dynamic organization that knows how to adapt, set itself apart and that takes an active part in the significant turning point that is the modernization of curbside recycling in Quebec. I thank the entire team of ÉEQ for their commitment to current and future generations that will benefit from an even more sustainable environment."



Magali Depras ¹⁻⁵⁻⁶
Chief Strategy & CSR Officer
TC Transcontinental

"The topic of circular economy is one of the focus areas I deal with on a daily basis. The solution to issues pertaining to the management of packaging materials end-of-life will come from a collective and voluntary process and the commitment of all stakeholders across the value chain. Ecodesign, sorting, recycling and reclaiming materials are all areas where ÉEQ can influence and improve things as designated producer responsibility organization. I am particularly proud to take part in the development of an innovative and ambitious extended producer responsibility (ERP) program in Quebec."



Audrey Rzasa ¹⁻⁴⁻⁶
Vice-President, Operations
Nespresso

"2022 was a milestone year! The modernization of curbside recycling in Quebec is off to a good start with ÉEQ being designated producer responsibility organization. For me, being at the heart of the Quebec curbside recycling system's transformation is a source of pride. The coming years will be thrilling, as companies will be entirely responsible for containers, packaging and printed matter they place on the market, from design to recycling, and will, thus, contribute to the circular economy. Reducing our environmental footprint will be beneficial for the well-being of persons individually and across communities."

Non-member directors

1. Board Member
2. 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



Pierre Renaud ¹⁻³⁻⁵
Counsel, Environmental law,
McCarthy Tétrault

"Recovery and recycling are important activities for sustainable development and they are at the core of our society's environmental strategy for sustainable management. As designated producer responsibility organization, Éco Entreprises Québec now has the responsibility of building a better, greener tomorrow for future generations by prioritizing ecodesign with its members in order to ensure the recyclability of products and packaging and create a circular economy that limits the consumption and waste of resources."



Daniel Denis ¹⁻²⁻⁶
Consulting economist

"With the expansion of its responsibilities, ÉEQ is starting off on a new leg of its journey with a clear and ambitious view and the objective to build a Quebec society that is more respectful of its environment."



Johnny Izzi ¹⁻³⁻⁶
Consultant,
Residual materials management

"As a member of the Board of Directors of newly-designated producer responsibility organization, Éco Entreprises Québec, I am pleased to take part in planning the new business model for curbside recycling in Quebec. Certainly, our new role as PRO will pave the way for new relationships to be developed with the various stakeholders of the system, which we hope will be agile and strong. The coming years will be a demonstration of ÉEQ's will to modernize the system for the benefit of all citizens."



Bernard Grandmont ¹⁻²
Consulting partner,
Raymond Chabot Grant Thornton

"The members of the management team have successfully met all the major challenges of 2022. The ultimate accomplishment was securing our designation as producer responsibility organization for curbside recycling. As this new chapter begins, our organization has all the tools, structures and expertise necessary to fulfill this new project. The role of our board of directors, drawing on our additional expertise, is to support Management through this major transformation that can only be beneficial to the future of our planet!"

Disclosure on corporate governance

Composition of the board of directors

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

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

Directors elected during the annual general assembly of April 28, 2022

During the Annual General Assembly of April 28, 2022, the following Directors were elected by acclamation:

Member directors
Sylvain Mayrand, A. Lassonde Inc.
Thierry Lopez, Best Buy Canada Ltd.
Julie Pomerleau, Nespresso
Magali Depras, TC Transcontinental
Edith Filion, Société des alcools du Québec
Non-member directors
Daniel Denis, Consultant economist
Pierre Renaud, Legal counsel, McCarthy Tétrault

As at December 31 2022, the board of directors comprised fourteen (14) directors. During fiscal year 2022, the board of directors met eight (8) times and board committees met twenty-eight (28) times.

Remuneration

Although permitted under general by-laws, the Board of Directors has chosen not to remunerate member directors who represent contributing companies. However, non-member directors receive remuneration in the form of an attendance fee for attending board assemblies. In 2016, the board of directors adopted a resolution allowing the payment of this same compensation to non-member directors for their participation in the organization's strategic planning days and intends to adopt a resolution in 2023 in order to extend said remuneration to board committee meetings.

Evaluation of board of director members

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

Orientation and training for board directors

The onboarding plan for new directors was updated in 2022. Training was offered, including for "New director onboarding", the "Schedule of Contributions" and "Modernization of curbside recycling".

2021-2024 Strategic plan

The board of directors updated the 2021-2024 strategic plan to take into account new regulation on curbside recycling EPR.

Board attendance table

Board meetings	
Denis Brisebois	8/8
Daniel Denis	8/8
Benoit Faucher ²	3/8
Stéphane Forget	8/8
Johnny Izzi	7/8
Thierry Lopez	8/8
Julie Pomerleau ¹⁻³	2/2
Pierre Renaud	6/8
Sophie Lafrance (observer member representing RECYC-QUÉBEC)	8/8
Hugo D'Amours	6/8
Magali Depras ¹	4/5
Edith Filion	7/8
Bernard Grandmont	8/8
Annik Labrosse	6/8
Sylvain Mayrand	8/8
Serge Proulx	8/8
Audrey Rzasa ⁴	2/3

¹ Joined the board of directors in April.

² Stepped down from the board of directors in April.

³ Stepped down from the board of directors in June.

⁴ Joined the board of directors in September.

BOARD COMMITTEE WORK AS AT DECEMBER 31, 2022

Extended committee on the modernization of curbside recycling

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

The committee held six (6) meetings during the year. The committee's mandate in 2022 focused mainly on the development of positioning for targeted companies regarding amendment to the regulation on the compensation plan, on the curbside recycling EPR regulation and the deposit system EPR regulation, for purposes of recommendation to the board of directors. It also recommended that the board of directors implement the concertation structure for the transition to a modernized curbside recycling system. The committee acknowledged deliverables from the Government of Quebec's working groups on the modernization of curbside recycling. It adopted for recommendation to the board of directors the main principles in support of the transition to curbside recycling EPR. It acknowledged the content of the regulation on curbside recycling EPR adopted by the government in July, 2022. Finally, it adopted a resolution supporting the content elements of the curbside recycling development and implementation plan submitted by ÉEQ as part of its designation as producer responsibility organization.

Composition of the committee and meeting attendance

Board Members	
Johnny Izzi, Committee Chair	6/6
Denis Brisebois	6/6
Hugo D'Amours	6/6
Daniel Denis	3/6
Annik Labrosse	6/6

Designated representatives of contributing companies and members

Joelle Assaraf, Costco	5/6
Magali Depras, TC Transcontinental - GAPC	3/6
Anne-Hélène Lavoie, Sobeys	5/6
Pascal Lachance, Danone - GAPC	3/6
Olivier B. Charbonneau, Lactalis Canada ²	3/3
Christian M. Pilon, SAQ	5/6

Association representatives and members

Michel Rochette, CCCD ¹	3/5
Dimitri Fraeys, CTAQ	6/6
Michel Gadbois, CCIDQ ²	2/3
Françoise Pâquet, CQCD	4/6
Charles Langlois, CILQ	3/6
Francis Bérubé, FCEI ³	4/4

¹ Joined the committee in February.
² Stepped down from the committee in April.
³ Stepped down from the committee in June.

Governance and ethics committee

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

The committee met five (5) times during the year, including a joint meeting with the Human Resources Committee regarding the evaluation of strategic goal achievement for the strategic plan in effect. It held meetings, namely, to draw up a list of candidates for the 2022 election. The committee recommended an amendment of ÉEQ's general by-laws pursuant to its new certification by RECYC-QUÉBEC. It began work pertaining to the enhancement of ÉEQ's governance as designated producer responsibility organization for curbside recycling, including amending its letters patent, reforming its bylaws and recommending the adoption of a new mission to the board of directors.

Composition of the committee and meeting attendance

Pierre Renaud, Committee Chair	5/5
Denis Brisebois, Board Chair	2/5
Johnny Izzi	5/5
Thierry Lopez	4/5
Stéphane Forget	5/5

Human resources committee

The Human Resources Committee held two (2) meetings during the year. Its members analyzed the CEO's report and performed the CEO's review. It recommended that the board adopt a strategic plan regarding human resources. It also studied and formulated recommendations on budget forecasts for the 2023 payroll and the new total compensation policy, and received the balance sheet for human resources for the year.

Composition of the committee and meeting attendance

Denis Brisebois, Board and Committee Chair	2/2
Benoit Faucher ¹	1/1
Johnny Izzi ¹	1/1
Sylvain Mayrand	2/2
Serge Proulx ²	1/1
Audrey Rzasa ²	1/1

¹ Stepped down from the committee in April.
² Joined the committee in April.

Audit and finance committee

During its four (4) working sessions, the committee namely reviewed financial statements ending December 31, 2021, and the audit mandate for fiscal year 2022. It tracked the development of the new integrated management software package for the compensation plan, which was implemented in the summer of 2022, as well as quarterly financial statements. It updated the committee's work plan for 2022 and the committee's mandate for recommendation to the board. It also updated ÉEQ's policies regarding financial engagement, investment and fund management for recommendation to the board of directors. The committee followed-up on the compensation plan's performance indicators, as well as on the efficiency assessment of the plan's key controls. It reviewed the enterprise risk management policy as well as the organization's insurance portfolio and tracked the evolution of organizational and strategic risks. Finally, it analyzed 2023 budget forecasts for recommendation to the board.

Composition of the committee and meeting attendance

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

Ecodesign and circular economy committee

The committee held three (3) meetings during the year. It took note of the organization's 2019-2021 ecodesign and circular economy plan balance sheet. For recommendation to the board, it analyzed the new 2022-2024 ÉEQ Ecodesign, Recyclability and Circular Economy Plan, as well as its action plan. Finally, the committee recommended the plan's budget predictions to the board.

Composition of the committee and meeting attendance

Annik Labrosse, Committee Chair	3/3
Hugo D'Amours	3/3
Stéphane Forget	1/3
Sonia Gagné (outside member)	3/3
Serge Proulx ²	0/1
Pierre Renaud	3/3
Magali Depras ¹	1/2

¹ Joined the committee in April.
² Stepped down from the committee in April.



Conclusion

Éco Entreprises Québec wishes to thank its board of directors for their trust and support as we carry out our projects.

ÉEQ also wishes to thank producers, its main partners and collaborators, along with the actors of the value chain who share its vision of this future system, as well as its team, without whom none of this would have been possible.

List of members

List of companies confirmed as members* of Éco Entreprises Québec as of March 10, 2023

Under EPR, producers must become members of the PRO (ÉEQ) in accordance with the *Regulation respecting a system for the selective collection of certain residual materials*. It should be noted that members admitted under the compensation plan will be deemed to be producers and will become members of ÉEQ after the ratification of the new by-laws of ÉEQ at the 2023 AGM.

However, to be a member in good standing, each company will be required to sign a membership agreement including the terms and conditions of membership when filling the 2023 Schedule of contribution report.

* Companies and organizations who have paid their installments as required under the 2022 Schedule of Contributions are considered to be members.

111357 Canada Inc.	3777472 Canada Inc.	9098-8585 QUÉBEC INC.
11434888 Canada Inc.	3834310 Canada Inc.	9103-0064 Québec inc.
115282 Canada Ltée (Mono Serra)	3855155 Canada Inc. (Supermarché P. A.)	9107-7438 Québec inc.
11694707 Canada Inc.	6254250 Canada inc	9135-3904 Québec inc.
123696 Canada Inc.	6851932 Canada Inc	9181 9136 Québec Inc
129157 Canada inc.	7348550 Canada inc. (Supermarché P. A.)	9192-7442 Québec Inc
145047 Canada Ltée	7807457 Canada Inc	9210-7580 Québec Inc.
149667 Canada inc., pour le compte de Centre Hi-Fi	8077657 Canada Inc.	9216-3146 Quebec inc.
156560 Canada Inc.	8217700 Canada inc.	9217-5041 Québec Inc.
1642 SODAS INC	8268533 CANADA INC	9217-5231 Québec Inc
167395 Canada Inc.	86506 Canada Inc.	9220-8685 Québec inc
1801794 Ontario inc.	9002-2120 Québec Inc.	9226-4985 Québec Inc.
2169-5762 Québec inc.	9003-6013 Québec inc. f.a.r.s. Les Marchés Tau	9302-4677 Québec inc.
2318-4211 Québec inc.	9023-1952 Québec inc.	9351-0444 Quebec Inc
2330-2029 Québec inc.	9030-5418 Québec inc.	9354-2710 Québec Inc.
2437-4217 Québec inc	9038-0593 Québec inc. (Fruiterie 440)	9421-9029 QC inc.
2639-1862 Québec inc.	9045-7631 Québec Inc	A
2944715 Canada Inc.	9071-7851 Quebec Inc.	A & W food services of Canada inc.
2970-7528 QUÉBEC INC.	9090-4962 Québec inc.	A Belisle et fils SENC
3099-7738 Québec Inc.	9090-7627 Quebec Inc.	À l'abri de la Tempête Inc.
3289419 Canada Inc.	9095-6236 Québec inc. (Franchises Amir)	A. Lassonde inc.
3309916 Canada inc.		A. Setlakwe Ltée

A1 Imports Inc.	Amazon Canada Fulfillment Services, Inc.	Aurora Importing & Distributing Limited
AA Pharma Inc.	Am-Cam Électroménagers Inc.	Autorité des Marchés Financiers
Abattoir Ducharme inc.	Amer Sports Canada Sales Company	Autruche
Abattoir Zampini	American Eagle Outfitters Canada Corporation	Aux trois p'tits cochons verts
Accent-Fairchild Factory Group	Ameublement Tanguay, Centre de distribution	Aventure Chasse et Pêche
Acces Floral inc.	Amex Bank of Canada	Avery Products Canada (div. of CCL Industries Inc.)
Accessoires pour vélos O.G.D. Itée	AMG Medical Inc.	Aviva
Acema Importations inc.	AMSAL INC.	Avmor Ltd.
AddÉnergie Technologies inc.	Amscan Distributors (Canada) Ltd.	Avril Supermarché Santé
Adecco Services de Ressources Humaines	Amway Canada Corporation	B
Adfast Montréal inc.	Amylitho Inc	Bagel Maguire inc
ADI div RESIDEO	ANB Canada Inc.	BAIN DEPOT INC
Aeroplan	Anchor Hocking Canada Inc.	Baléco Inc.
AGF Management	ANIDIS	Bank of Montreal
Agrilait SEC	Antirouille Métropolitain	Banque Laurentienne du Canada
Air Canada	Api Culture Hautes-Laurentides inc.	Banque Nationale du Canada
Air Canada Vacations	Apollon Gotrick inc.	Banque Tangerine
Airway Surgical Appliances Ltd.	Apotex inc.	Bardobec inc.
Alcon Canada Inc.	Appalaches Nature Inc.	Bariatric Nutrition
ALES GROUPE CANADA	Apple Canada	BARIL MANUFACTURIER INC.
Alimentation l'Épicier	Aquafuchsia Foods Inc.	BASSE FRERES ALIMENTATION ORIENTALE (2013) INC
Alimentation Nouvelle Orleans 100348 Canada lte	Aquaterra Corporation	Bastos of Canada Ltd.
Aliments Altra Distributeurs Inc.	Arbonne International Distribution, Inc.	Bausch Health Canada
Aliments Faita Forgione	ARC'TERYX Equipment A Division of Amer Sports Canada Inc.	Bayard Presse Canada Inc.
Aliments Karnie inc. (les)	Ares Equipment & Distribution	Bayer Inc.
Aliments Krispy Kernels inc.	Arla Foods Inc.	BCI Foods Inc.
Aliments la Bourgeoise inc.	Armoires de Cuisines Action, une division de 2757-5158 Québec inc.	BD APD Inc.
Aliments Martel Inc.	Arrow Games Inc.	BDI, a division of Bell Mobility Inc.
Aliments Merci (les)	Artika For Living Inc.	Beau-Lieu Instantané inc.
Aliments Minçavi inc.	Association touristique des Laurentides	Beauté Star Inc.
Aliments Ouimet-Cordon Bleu inc.	Association Touristique Régionale de Charlevoix	BeaverTails Canada Inc.
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M&M Meat Shops Ltd.
MAAX Bath Inc.
Mademoiselle Ellégance Inc.
Magasin Latulippe
Magasins Trevi Inc.
Magtar Sales inc.
Maibec inc.
Maison des futailles S.E.C.
Maison du Gibier inc. (la)
MAISON RUSSET INC.
Maître Saladier inc.
Manoir des Sables
Manteaux Manteaux
Mapei inc.
Maple Leaf Foods
Maple Lodge Farms Ltd.
Marie Morin Canada
Marina Del Rey Foods
Mark Anthony Group Inc.
Mars Canada inc.
Mary Kay Cosmetics Ltd.
Masco Canada limited
Mateina inc.
Matelas Bonheur
Matériaux Bonhomme inc.
Matériaux Laurentiens inc.
Mattel Canada inc.
Maurice St-Laurent Itée

McCain Foods Canada
McCaughy Consumer Products Management, inc.
McDonald's Restaurants of Canada Limited
McMahon distributeur pharmaceutique inc.
Mead Johnson Nutrition (Canada) Co.
MEC Mountain Equipment Company Ltd.
Mega Group Inc.
Megalak Finition inc.
Meilleures Marques Itée
Melitta Canada Inc.
Menu-Mer Ltée
Mercedes-Benz Canada Inc.
Messageries Dynamiques
Métaltech-Oméga Inc.
Metro Richelieu inc.
Meubles BDM+ inc.
Meubles Branchaud inc.
Meubles Domon Itée
Meubles Jaymar Corp.
Meubles JC Perreault inc.
Michael Kors Canada
Michael Rossy Itée
Michaels Stores Inc
Michel St-Arneault inc.
Microbrasserie Dieu du ciel inc.
Microsoft Canada Inc
Miel Labonté Inc.
Miele Limited
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 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 des Forêts, de la Faune et des Parcs
Mint Pharmaceuticals Inc.
Mishmash Média Inc.

Mitsubishi Motor Sales of Canada Inc.
Mobilia Intérieurs inc.
Mode Avalanche inc.
Mode Le Grenier inc.
Moen inc.
Moishes Inc.
Molinaro's Fine Italian Foods Ltd
Mondelez Canada Inc.
Montour Itée
Montpak International inc.
Montreal Pita
Moroccanoil Canada Inc.
Morris national inc.
Mr Lube Canada LP
MTD products limited
MTY Franchising Inc.
Multi-Portions inc.
Musée de la Gaspésie
Musique Select Inc.

N

Natart Juvénile inc.
National Money Mart Co.
National Smokeless Tobacco Company Ltd.
National Tire Distributors INC
Nature's Sunshine Products
Naturiste inc.
Naturmania inc.
NATURPAC
Natursource Inc.
Nautilus Plus Inc.
Neatfreak Group Inc.
Nergy Santé Inc.
Nespresso Canada
Nestle Canada Inc.
New Alasko Limited Partnership
New Roots Herbal Inc.
Newell Brands Canada ULC
NII Northern International Inc.
Nike Canada Corp
Nikon Canada Inc.
Nortera Foods Inc
NORTHFORK BISON DISTRIBUTIONS INC.
Novago Coopérative
Novalab Inc.
Novali Gourmet Inc.

Novartis pharmaceuticals Canada inc.
Novatech Canada
NOXS INC
NUMAGE QUEBEC
Nutrableu inc
Nutricia
Nutri-Oeuf inc.

O

Oatbox
Occy Laboratoire Inc
Ocean Spray International Inc.
Oil-Dri Canada
Öko Créations inc.
Old Dutch Foods Ltd.
Old Navy (Canada) Inc.
Olymel s.e.c.
Olympia Tile International Inc.
Oly-Robi Transformation s.e.c.
Omer Deserres Inc.
Oneka
Opto-Réseau inc.
Ordre des arpenteurs-géomètres du Québec
Ordre des ergothérapeutes 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 psychologues du Québec
Ordre des technologues en imagerie médicale, en radio-oncologie et en électrophysiologie médicale du Québec
Organon Canada Inc.
OSRAM LTD./OSRAM LTEE
Ove Decors ULC

P

P. K. Douglass inc.
Pajar production Itée
Palason Billard Inc.
Pan American Nursery Products Inc.
Panasonic Canada Inc.
Paramount Training Canada Inc.
PARC SIX FLAGS MONTRÉAL, S.E.C.

Paris Glove of Canada Ltd.
Parkland Corporation
Pastene Inc.
Patates Dolbec inc.
Patio Drummond Ltée
Pâtisserie Duquette inc.
Pâtisserie Gérard Rolland inc.
Pâtisserie Le Fraisier inc.
Patrick Morin Inc.
Pébéo Inc.
Pêcheries Oceanic Inc.
Pediapharm Inc.
Peinture Micca Inc.
Peintures M.F. inc.
Pensionnat du Saint-Nom-de-Marie
Pepsi Bottling Group Canada
Pepsi-qtg
Perrin Inc.
Pétroles Cadeko inc.
Pfizer Canada Inc.
Pharmacies Gregoire Arakelian
Pharmascience inc.
Philips Electronics Ltd.
Pièces d'auto Kelly
Pierre Belvedere Inc.
Pierre Fabre Dermo Cosmétique Canada inc.
Pilaros International Trading Inc.
Pizza Pizza Limited
Placements JFK Inc.
Plaisirs gastronomiques inc.
Planchers Groleau inc.
Plasticase inc.
PLB International inc.
Pma Assurances Inc.
Poissonneries Odessa Inc.
Polyculture Plante 1987 inc.
Polyethics Industries Inc.
PPG Revêtements Architecturaux Canada inc.
Pratico-Pratiques inc.
Premier Québec Inc
Premiere Products Brands of Canada, Ltd
Prestilux 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
Produits Alimentaires Berthelet inc.
Produits Alimentaires Viau inc.
Produits Andalos Inc.
Produits de Construction Derby inc.
Produits de pâtisserie orientale, une division de 140740 Canada inc.
Produits Kruger inc.
Produits pour animaux Yamas 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.
Pure Treats Inc
Puresource Inc.
Purity Life Health Products

Q

Quickstyle industries inc.
Quincaillerie Richelieu Itée

R

Ralph Lauren Canada LP
Rapid Snack inc.
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 Pinsonneault & Fils Itée
Recipe Unlimited Corporation
Recochem Inc.
Red Bull Canada Ltd.
Redpath Sugar Ltd.
Refresco Canada Inc.

List of members

Régie de l'assurance maladie du Québec

Reitmans (Canada) Limited

Reliable Parts Ltd.

Remboursement RE-NO

Réseau de transport de la Capitale - RTC

Réseau de transport métropolitain

Restogain inc.

Retraite Québec

Revenu Québec

Revlon Canada Inc.

Reynolds Consumer Products Canada Inc

RGR Guinois Inc.

RH inc

Ricardo Média inc.

Richardson Oilseed Products Limited

Rinox Inc.

Riobel Inc.

RISE Kombucha

Roadrunner Apparel Inc.

Roberge & Fils inc.

Robert Bosch inc.

Roche Soins du diabète, division de Hoffmann - La Roche Limitée

Rocvale Inc.

Rogers Communications Inc.

Rolf c. Hagen inc.

Rona inc.

Rothmans, Benson & Hedges Inc.

Royal Bank of Canada

Royer inc. (l.p.)

Ruchers promiel inc. (les)

Rudsak inc.

RW Consumer Products Ltd.

S

S. Boudrias inc.

S. C. Johnson and Son Limited

Sable Marco inc

Saladexpress inc.

Salle André-Mathieu

Salton Canada

Samsung Electronics Canada Inc.

Sani-Marc Inc.

Santrel International inc.

Saputo Dairy Products Canada G.P.

Sardo Foods

SATAU INC.

Savons Prolav Inc.

Schluter Systems (Canada) Inc.

Scotts Canada Ltd.

SDF ABRASIF INC.

Sealy Canada ltée

Sel Warwick Inc.

Sel Windsor Ltée

SelectBlinds Canada L.P

Sephora Canada

Serres Toundra

Serres Yargeau inc.

Service Alimentaire Desco Inc.

Servier Canada inc.

SF Marketing Inc.

Shafer-Haggart Ltd.

Shaklee Canada Inc.

SharkNinja Operating LLC

Sharp Electronics of Canada Ltd.

Shelterlogic Operations Canada Ltd

Shiseido (Canada) Inc.

Shopper+Inc

Signify Canada Ltd.

SIGVARIS Corp

Simons inc.

Simpson Strong-Tie Canada

Siwin Foods Ltd.

Skechers USA Canada Inc.

Sleep Country Canada Inc.

Slush puppie Canada inc.

Smucker Foods of Canada co.

Snap-on Tools of Canada

Sobeys Québec

Société Bristol-Myers Squibb Canada (la)

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 Laval

Société de transport de l'Outaouais

Société de transport de Montréal

Société de transport de Sherbrooke

Société des alcools du Québec

Société des Établissements de Plein Air du Québec

Société en Commandite PMA

Société en Commandite PMA Delson

Société MC commercial Inc.

Société pour la promotion d'événements culturels du Haut-Richelieu inc.

Société Québécoise du Cannabis

Société Sylvicole de Saint-Nicolas inc.

SodaStream Canada, Ltd.

Sofina Foods - Lilydale

Sollio Groupe Coopératif

Solutions 2 GO Inc

Sonos, Inc.

Sony Electronics Inc.

Sony Interactive Entertainment Canada

Sopar cosmetics inc.

Soprema Inc.

South Shore Industries Ltd.

Spécialiste du bardeau de cèdre inc.

Spécialités Lassonde inc.

Spécialités mb inc.

Spicers Canada ULC

Spin Master Ltd.

Sport dinaco inc.

Sports Excellence

Springs Canada Products ULC

SSQ, Société d'assurance-vie inc

Staedtler-Mars Limited

Standard Products Inc.

Starbucks Coffee Company

Station Mont Tremblant - Intrawest

Station Mont-Sainte-Anne Inc

Steelcase Canada Limited

Stelpro Design inc.

Stericycle, ULC

STIHL Limited

Stoves builder international inc.

Stratos Pizzeria (1992) inc.

Structube Ltd.

Studios Spark Factory inc.

St-Viateur Bagel

Subaru Canada Inc.

Summum Beauté International

Sun Life Assurance Company of Canada

Suncor Energy Products Partnership

Sun-Maid Growers of California

Sunrise Tradex Corp.

Sunstar Americas Inc.

Supertek Canada inc.

Surplus R.D. Inc.

Suzuki Canada Inc.

Suzy's Inc.

Swarovski Canada Ltd.

Synnex Canada Limited

T

Takeda Canada Inc.

TallGrass Distribution

TD Bank Financial Group

Technoform Industries ltée

Techo-Bloc Inc.

TekSavvy Solutions Inc

The Aldo Group Inc.

The Bank of Nova Scotia

The Brick Warehouse L.P.

The Business Depot Limited

The Clorox Company of Canada Ltd.

The Genuine Canadian Corp

The Great-West Life Assurance Company

The Hartz Mountain Corporation

The Mentholatum Company of Canada Ltd.

The North West Company L.P.

The Source (Bell) Electronics Inc.

The TDL Group Corp.

The Trend Innovations Company inc.

Thermor Ltd.

THINaddictives Inc.

Thomas, Large & Singer inc.

Timex Group Canada inc.

Toolway Industries Ltd

Tootsi Impex inc.

TOPRING Inc.

Total Fabrication

Tourbieres Lambert inc.

Tourisme Abitibi-Témiscamingue

Tourisme Baie-James

Tourisme Bas-Saint-Laurent

Tourisme Centre-du-Québec

Tourisme Chaudière-Appalaches

Tourisme Lanaudière inc.

Tourisme Mauricie

Tourisme Outaouais

Toyota Canada inc.

Toys R Us Canada

Transat A.T. inc.

Transcontinental Média S.E.N.C.

Tree of Life Canada Inc.

Tristan & America

Triton Water Canada Holdings Inc.

Trudeau corporation 1889 inc.

Trudell Medical International

TVA Publications inc.

Tweed Inc.

U

UAP inc.

Ubisoft Divertissements inc.

U-Haul Co. (Canada) Ltée

UNFI Canada Inc.

Uni Select Canada inc

Unico Inc.

Unilever Canada

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 Outaouais

Upfield Canada Inc.

Urban Barn

Urgel Bourgie

Usana Health Sciences inc.

Usines Giant inc.

USP Canada Inc.

V

Value Village Stores

Valve Corporation

Valvoline Canada

Vanico Maronyx inc.

Vanier College

Vast-Auto Distribution ltée

Veg Pro International Inc.

Vélo Québec

Vélo Québec Éditions

Venmar Ventilation Inc.

Ventilation Maximum ltée

Verbatim Americas LLC

Verger du Minot Inc.

Verger Hamel distribution Inc.

Verger Lacroix

Vergers Paul Jodoin inc.

Vêtements EFG Inc.

Vétoquinol N.-A. inc.

VF Outdoor Canada

Viande Richelieu inc.

Viandes Côté

Vibac Canada inc.

Victoria's Secret Canada Corp.

Vicwest Operating limited Partnership

VidéoTron Ltée

ViewSonic Corporation

Vignoble de l'Orpailleur Inc.

ViiV Healthcare ULC

Vin & Passion inc.

Vita Health Products Inc.

Volaille Giannone inc.

Volkswagen Group Canada Inc.

Voortman Cookies Limited

VTech Telecommunications Canada Ltd.

W

Wahl Canada Inc.

Wal-Mart Canada Corp.

Water Pik inc.

WD-40 Products (Canada) Ltd.

Weight Watchers Canada Ltd.

WELLA BEAUTY CANADA ULC

Weston Foods (Canada) Inc.

Whirlpool Canada L.P.

Winners Merchants

Wolf Steel Ltd.

Wolseley Canada inc.

World to World Trading inc.

X

Xerox Canada Limited

Y

Yellow Pages Digital & Media Solutions Limited

Yves Rocher Amérique du Nord inc.

Z

Zebra Pen Canada Corp.

Zoetis Canada Inc

Zorah bio cosmétiques

Zwilling J.A. Henckels Canada Ltd.

Financial statements

"Fairness among companies is capital for our team, whose members ensure that each company fulfills its obligations and contributes its fair share according to materials placed on the market."



Hugo Lapointe
Vice-President,
Financial Management and Organizational Performance

Financial statements of Éco Entreprises Québec

December 31, 2022

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, 2022, 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, 2022, 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.

Independent Auditor’s Report	83-84
Statement of operations.....	85
Statement of changes in net assets	86
Statement of financial position	87
Statement of cash flows.....	88
Notes to the financial statements	89-97

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 note 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 10, 2023

CPA¹ auditor, public accountancy permit No. A120628

Éco Entreprises Québec Statement of operations

Year ended December 31, 2022
(In thousands of dollars)

	Notes	2022	2021
		\$	\$
Revenue			
Corporate contributions – Schedules	10	237,071	218,812
Other revenue	11	3,943	3,993
		241,014	222,805
Expenses			
Compensation plan			
Municipal compensation	8	188,117	202,004
Allowance paid to RECYC-QUÉBEC	8	2,940	2,805
Uncollectable contributions		2,938	1,146
Operating expenses		976	574
		194,971	206,529
Administration expenses		7,627	6,662
Innovation and circular economy		2,751	3,823
Amortization of tangible assets, intangible assets and lease inducements		322	300
		205,671	217,314
Excess of revenue over expenses		35,343	5,491

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

Éco Entreprises Québec
Statement of changes in net assets
Year ended December 31, 2022
(In thousands of dollars)

Notes	Temporary Funds	Permanent Funds	Invested in tangible and intangible assets	Internally Restricted Funds	Unrestricted	Total
	\$	\$	\$	\$ (Note 2)	\$	\$
Balance, January 1, 2021	6,278	9,235	918	18,471	74	34,976
Excess (deficiency) of revenue over expenses	6,122	(598)	(349)*	(4,083)	4,399	5,491
Allocation to Permanent Funds (Schedules 2018 and 2019)	(3,787)	3,787	—	—	—	—
Acquisition of tangible and intangible assets	—	—	406	—	(406)	—
Internal restriction	—	600	—	2,800	(3,400)	—
Balance, December 31, 2021	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, December 31, 2022	42,472	6,660	822	24,964	892	75,810

* 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

As at December 31, 2022
(In thousands of dollars)

	Notes	2022	2021
		\$	\$
Assets			
Current assets			
Cash		9,701	47,804
Investments	3	85,520	11,097
Accounts receivable	4	19,625	22,574
Prepaid expenses		177	152
		115,023	81,627
Tangible assets	5	84	228
Intangible assets	6	738	747
		115,845	82,602
Liabilities			
Current liabilities			
Due to RECYC-QUÉBEC	8	37,616	40,414
Accounts payable and accrued liabilities	9	2,419	1,721
		40,035	42,135
Commitments and contingencies	13 and 14		
Net assets			
Temporary Funds	12	42,472	8,613
Permanent Funds	12	6,660	13,024
Invested in tangible and intangible assets		822	975
Internally Restricted Funds		24,964	17,188
Unrestricted		892	667
		75,810	40,467
		115,845	82,602

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, 2022
(In thousands of dollars)

	2022	2021
	\$	\$
Operating activities		
Excess of revenue over expenses	35,343	5,491
Adjustments for:		
Amortization of tangible assets	167	250
Amortization of intangible assets	188	99
Amortization of lease inducements	(33)	(57)
	35,665	5,783
Change in non-cash operating working capital items		
Accounts receivable	2,949	152,836
Guaranteed deposits	—	1,962
Prepaid expenses	(25)	—
Due to RECYC-QUÉBEC	(2,798)	(136,488)
Accounts payable and accrued liabilities	731	(413)
	36,521	23,680
Investing activities		
Acquisition of tangible assets	(23)	(34)
Acquisition of intangible assets	(179)	(372)
Acquisition of investments	(363,794)	(243,641)
Receipt of investments	289,371	267,144
	(74,625)	23,097
Net (decrease) increase in cash	(38,103)	46,777
Cash, beginning of year	47,804	1,027
Cash, end of year	9,701	47,804

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

Éco Entreprises Québec
Notes to the financial statements
December 31, 2022
(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 of 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, 2022, the 2022 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 2021. As at December 31, 2022, 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.

2. Accounting policies (cont.)

Revenue recognition (cont.)

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.

Interest income on investments is recognized when earned.

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 2022 Schedule, the net costs reported for 2021 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 are then 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, 2022, the balance of the Fund was nil.

2. Accounting policies (cont.)

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.

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 subsequently measured at amortized cost.

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 using the following methods:

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, 2022

(In thousands of dollars for tables only)

2. Accounting policies (cont.)

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.

Lease inducements

Lease inducements are deferred and amortized on a straight-line basis over the lease term.

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 term deposits and money market. They bear interest at rates ranging from 0.55% to 4.44% (0.45% to 1.17% in 2021) and mature between June 2023 and February 2024 (August 2022 and February 2024 in 2021). Some of the annually redeemable term deposits bear graduated return rates and mature in 2024 (2022 in 2021).

4. Accounts receivable

	2022	2021
	\$	\$
Corporate contributions – 2022 Schedule	14,133	—
Corporate contributions – 2021 Schedule	3,805	10,776
Corporate contributions – previous Schedules	13,752	21,950
Provision for uncollectable contributions	(12,680)	(10,196)
Other	615	44
	19,625	22,574

Éco Entreprises Québec
Notes to the financial statements

December 31, 2022

(In thousands of dollars for tables only)

5. Tangible assets

	2022			2021
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Computer equipment, leasehold improvements and office furniture	2,230	2,146	84	228

6. Intangible assets

	2022			2021
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Computerized reporting system and other software	2,567	1,829	738	747

7. Bank loan

The Organization has a line of credit with an authorized amount of \$850,000 and that bears interest at prime rate (6.45% as at December 31, 2022; 2.45% 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, 2022 and December 31, 2021, 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 2022 Schedule (for the 2021 Schedule in 2021). As at December 31, 2022, the balance payable was \$37,615,712 (\$40,413,714 as at December 31, 2021).

Éco Entreprises Québec
Notes to the financial statements

December 31, 2022

(In thousands of dollars for tables only)

9. Accounts payable and accrued liabilities

	2022	2021
	\$	\$
Trade accounts payable and accrued liabilities	1,081	750
Salaries, bonuses, benefits and vacations	1,202	932
Lease inducements	—	39
Deferred contributions and grant	136	—
	2,419	1,721

10. Corporate contributions – Schedules

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

	2022	2021
	\$	\$
2022 Schedule	242,085	—
2021 Schedule	(1,102)	213,114
2020 Schedule	(2,833)	3,082
Previous Schedules	(1,079)	2,616
	237,071	218,812

11. Other revenue

	2022	2021
	\$	\$
Interest income, penalties and administrative fees on corporate contributions	963	3,273
Interest income on investments	2,892	704
Other	88	16
	3,943	3,993

Éco Entreprises Québec
Notes to the financial statements

December 31, 2022

(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, 2021	(5,061)	11,339	3,939	5,296
Excess (deficiency) of revenue over expenses for the year	(5,764)	11,886	(368)	(230)
Allocation to Permanent Funds (2018 and 2019 Schedules)	3,130	(6,917)	(3,130)	6,917
Internal restrictions	—	—	—	600
Balance per category as at December 31, 2021	(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

Also, during the year, the Organization has assigned an internal restriction totalling \$3,500,000 (\$2,800,000 in 2021) to the internally restricted funds.

13. Commitments

Operating leases

The Organization's commitments under office space and equipment leases total \$911,000 and expire between now and August 2027. The payments for the next five years under these contractual obligations are as follows:

	\$
2023	198
2024	196
2025	195
2026	193
2027	129

13. Commitments (cont.)

Operating leases (cont.)

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 it has a renewal option for an additional five-year period.

14. Contingencies

- a) Over the past years, a company challenging its applicability to the EQA initiated an action against the Organization for \$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.
- b) Over the past years, a group consisting of three companies initiated an action against the Organization for \$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.
- c) Over the past years, a group consisting of three companies initiated an action against the Organization for \$9.9 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 2015-2021 contributions. Management expects that the amount of this action will increase to reflect Schedule 2022 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.

15. Financial instruments (cont.)

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.

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, 2022, liquidity risk arises from the amount due to RECYC-QUÉBEC and accounts payable and accrued liabilities.

16. Comparative figures

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

The logo consists of a large, light green circular arrow that curves clockwise. Inside this arrow is a darker green circle. The text "Éco Entreprises Québec" is centered within the inner circle. The text is white and enclosed in a white speech bubble-like shape with a tail pointing towards the bottom right. The background of the entire image is a dark green color with a fine, repeating pattern of small white dots.

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