



## 2019 Annual Report

Transforming  
curbside recycling in Quebec  
is our business

# ÉEQ's Mission

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

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



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# Message from the chairman of the board and the chief executive officer

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At this writing, we are in the thick of the COVID-19 pandemic. This period of profound turmoil and concern is on a whole other scale than any other events that have impacted Éco Entreprises Québec’s business environment during 2019. The current situation will lead us to change our habits and those of Quebec’s consumers. We must be at the forefront of these changes and raise awareness on this new reality, both with the population and with decision-makers. Although it is still impossible to predict all the consequences this crisis will have on our industry, we feel it is appropriate, nevertheless, to recall that important decisions were announced by the government of Quebec at the beginning of 2020.

Indeed, the recycling crisis that followed the closing of recyclables markets continued through 2019. Issues regarding the quality of recovered and sorted materials, as well as the closure of materials recovery facilities or MRFs, have made the headlines. The loss of public confidence in recycling has been felt. An increase in curbside recycling net costs brought on extraordinary rate increases for companies who finance it. The demonizing of plastic packaging, the deposit debate and the “glass” crisis were also present in the public sphere. More than ever, all these events have shown how pertinent ÉEQ’s demands are regarding the need to end the status quo and to develop a new business model for curbside recycling.

The implementation of a durable circular economy for containers, packaging and printed matter can only be achieved through greater responsibilities for companies who generate these materials. That is the message we brought to government authorities and to the various stakeholders in curbside recycling! As part of the work of the action committee for the modernization of recovery and recycling in Quebec, set up by Minister Benoit Charette in the spring of 2019, ÉEQ had an opportunity to present its vision of the modernization of curbside recycling within a model of extended producer responsibility and based on a partnership with municipalities. The model, which takes into account the realities of our Quebec context, met with the approval of the Committee’s members, who will be making it one of their main recommendations to the Minister. ÉEQ was proud to participate in the announcement made by Minister Charette on February 11, 2020, regarding the modernization of the curbside recycling system based on the extended producer responsibility (EPR) principle.

Pursuant to that announcement, we are working on putting in place rigorous consultation and information mechanisms for the transition and implementation period. We are also working on the transformation of the organization so that it can take on the role of a responsible management organization representing companies in their new responsibilities.

With the announcement of the extended deposit system, which will have a significant impact on curbside recycling, we will also see to the implementation of mitigation and compensation measures, as well as insure complementarity between the systems.

We now invite you to peruse the 2019 annual report, which presents a summary of our principal activities and projects throughout the year, and which presents an improved version of financial statements as at December 31, 2019.


Finally, we wish to extend warm thanks to the members of the board of directors for their generous participation as well as to the permanent team, whose efficiency and diligence sets it apart.

Thank you also to the contributing companies who have placed their trust in us for almost 15 years now!

Enjoy the read,



Maryse Vermette  
President and Chief  
Executive Officer



Denis Brisebois  
Chair of the Board

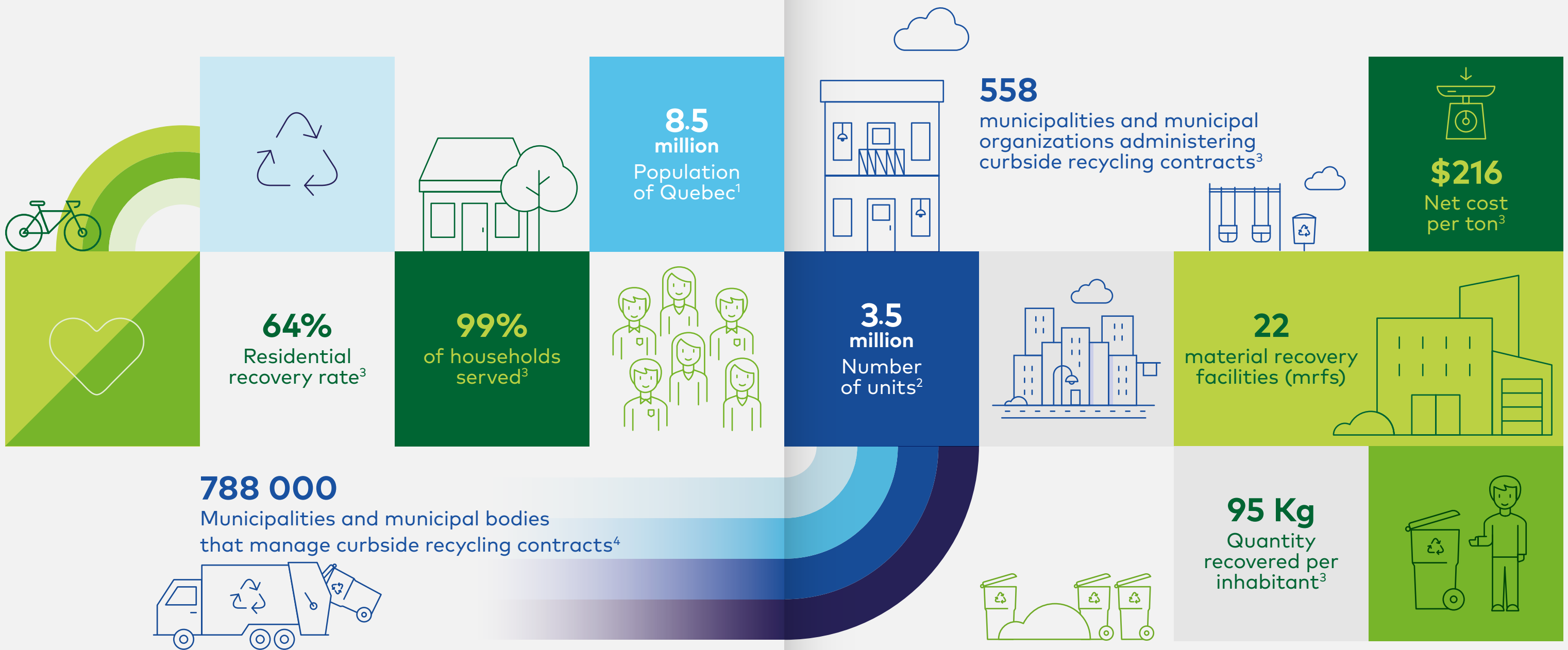








# Curbside recycling in Quebec



1 - Source: Institut de la statistique du Québec  
2- Source: Statistics Canada  
3- Source: RECYC-QUÉBEC and Éco Entreprises Québec  
4- Source: Municipal declarations, 2018





Company  
services

Compliance  
and Audit

*Companies want to be part of the solution, which involves playing a greater role, one that carries more responsibilities and places them at the heart of the system, in partnership with municipalities. Extended producer responsibility, within this unique partnership approach, is an opportunity to deploy an integrated and circular vision of curbside recycling.*



— Marie Julie Bégin, Vice President,  
Compensation plan



# Report of activities Compensation Plan

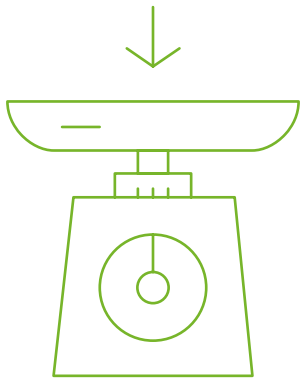
In Quebec, companies are responsible for financing the end-of-life management for containers, packaging and printed matter (CP&PM) they place on the market, as stipulated in the Compensation Plan Regulations.

To achieve this, ÉEQ develops application rules and the contribution table every year, with rates for each material. The fee structure takes into account the realities of the curbside recycling system, while raising companies' responsibility regarding environmental issues associated with the materials they generate. Indeed, more and more companies are also getting involved in ecodesigning packaging, an approach that is facilitated by the series of tools ÉEQ offers for the purpose.

### An ongoing crisis

Last year, ÉEQ pointed out the major impact of the closure of Chinese markets to recyclable materials. Whereas 50% of world volumes crossed Asian borders, Canada did not avoid the ensuing upheaval in the international recycling markets.

The widespread revenue decline in recyclable materials, which has been felt throughout 2019, has put pressure on the sorting costs that are paid by municipalities, then offset by companies targeted by the compensation plan. Indeed, resale prices for fiber bales and several plastics have fallen to all-time lows since the beginning of the year. Consequently, MRFs have difficulty finding buyers for their materials and can no longer cover their operating costs with resale revenue from sorted materials.



### An inevitable increase

Knowing that this crisis would have medium- and long-term repercussions, ÉEQ took advantage of the consultation on the 2019 Schedule of Contributions held in October 2018 to inform contributing companies that the increase in municipal costs for the 2020 Schedule of contributions could be between 10% and 30%. In so doing, ÉEQ wanted to urge companies to anticipate this increase as they prepared their next budget. In spite of ÉEQ's efforts upstream, the average increase of contributions reached 31% this year. However, the mitigation measures implemented by the board of directors have enabled us to limit the increase in the 2020 Schedule of Contributions to 22.5%.



*My goal is to make reporting a simple gesture that falls within an eco-responsibility approach.*

– Isabelle Laflèche, Director, Company Services

*Companies want to be part of the solution, which involves playing a greater role, one that carries more responsibilities and places them at the heart of the system, in partnership with municipalities. Extended producer responsibility, within this unique partnership approach, is an opportunity to deploy an integrated and circular vision of curbside recycling.*

– Marie Julie Bégin, Vice President, Compensation plan

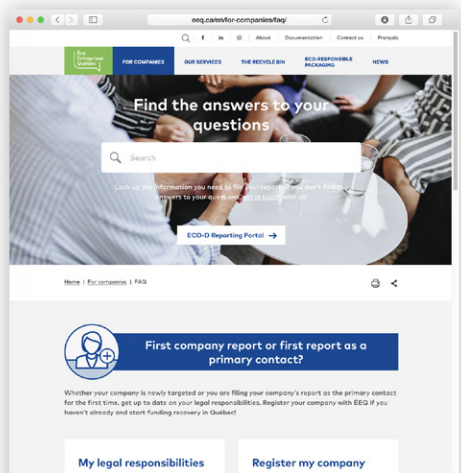
### Company services are in continuous improvement mode

Each year, the Company Services team reviews its processes in order to implement new measures that aim to improve and tailor its approach, all the while taking into account the realities of contributing companies. With this in mind, the team is working on tailoring communication methods and tools to help provide customized guidance that is adapted to each specific company.

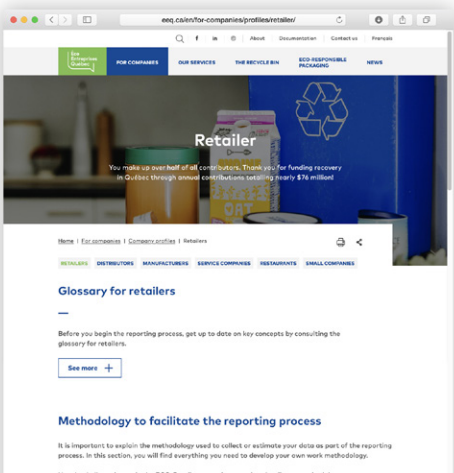
We are pleased to mention that consultation meetings to the present the new Schedule of Contributions are well-liked by participants, who recognize the precision and transparency of information that is shared. The communications approach for the consultation process was reviewed in 2019 in order to draw better participation on the part of contributing companies and organizations. A 135% increase in the rate of participation over last year shows the pertinence of our approach.

### New tools to make reporting easier

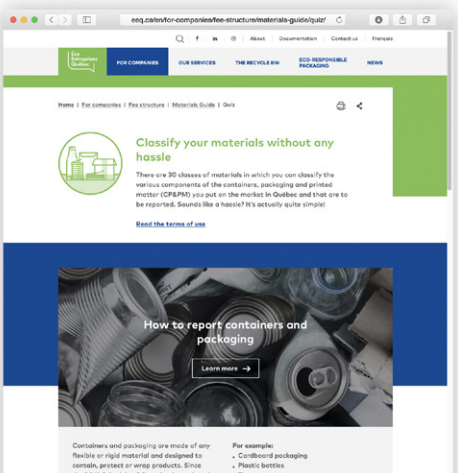
ÉEQ has completely overhauled the section titled "For Companies" on its website in order to optimize the reporting process. Demonstrating our commitment to improving our approach, the segmentation of data and tools has been reviewed, taking into account the characteristics of the various industries represented by contributing companies. Moreover, ÉEQ created a new interactive guide for easier access to the information users search for, as well as a new tool to better support companies as they classify their materials.



Reporting Guides



Tips and tricks



Materials classification



**Broadening the scope  
of the fee structure to include B2B**

Approximately 16% of materials recovered via municipal curbside recycling in Quebec comes from B2B. As we strive to be fair, ÉEQ continues to analyze the situation regarding the possibility of broadening the fee structure to include containers, packaging and printed matter that are generated as part of commercial interactions between businesses, as these are not currently included in the fee structure. A survey was carried out in the summer of 2019 with some 200 participants responding about the project.

***Fairness is one of the building blocks  
of an efficient compensation plan and  
ensures that each company contributes  
its just share to the vision of a Quebec  
where all recyclables are repurposed.***

— **Jean-Charles Ferland, CPA, CA**, Director,  
Compliance and Audit

**Current situation**

		
Transport packaging (manufacturer)	Bulk bottles (B2B)	Unitary bottles (consumer)
Currently <b>not subject to a fee</b>	Currently <b>not subject to a fee</b>	<b>Subject to a fee</b>



**Nearly 8,000**  
direct communications  
with companies to offer  
guidance regarding  
their financial obligations

**425**  
participants in the webinars  
and consultations on the Schedule  
of Contributions

**57%**  
Thanks to the continuous  
improvement of our approach,  
an increase of 57%  
of amounts collected  
from new reporting  
companies over last year.

**Priorities for 2020**

With the ongoing worldwide public health crisis, many topics will be keeping compensation plan teams busy during 2020. In addition to assessing the impacts of COVID-19 on the Schedule of Contributions and contributing companies, ÉEQ will continue to develop a relational approach with those companies and consolidating its service offering. Establishing a scalable fee structure that takes into account the impact of materials on the curbside recycling system and the environment is central to the organization's actions. Working together with the Ecodesign and Circular Economy team and the Market Development and Sorting Technologies team, the Compensation Plan team will identify measures to further adapt the fee structure with ecoresponsibility in mind, in order to reinforce ecomodulation of the Schedule of Contributions.

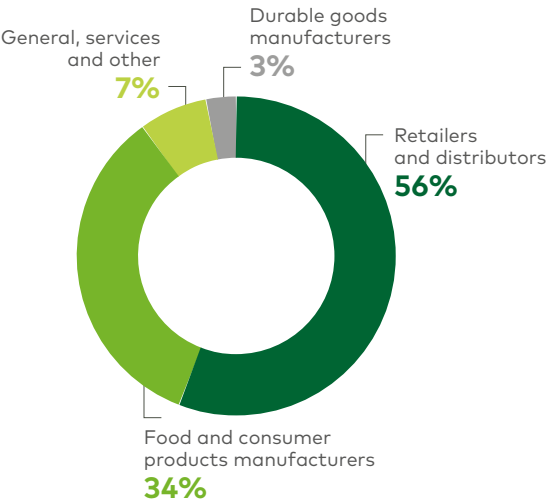
ÉEQ will also continue its efforts to improve the reporting process. Indeed, Company Services are modernizing the reporting platform to make the interface more user-friendly and provide an enhanced user experience.

The financial responsibility regarding containers, packaging and printed matter that companies place on the market is still relatively unknown to new businesses. To facilitate understanding of this responsibility, ÉEQ plans to develop a solicitation approach to be deployed right from the company's start-up phase. In addition to making guidance more efficient, this initiative will raise awareness in the business community regarding packaging eco-design and the necessity to ensure that materials recovered in Quebec are recycled.

Finally, the effects of the recycling crisis on companies are expected to continue through 2020. The ÉEQ team is working on the coming year's net cost projections, which it will share with companies. Starting in 2020, we will implement a process that will enable us to provide companies with estimates regarding anticipated municipal net cost increases for the Schedule of Contributions. This measure is expected to be rolled out at the beginning of the summer and will give companies time to adjust their annual budgets accordingly. In this context, it is necessary to continue developing and implementing measures to give recyclables a second lease on life locally, namely, by giving companies greater responsibilities and providing them with clear guidelines.

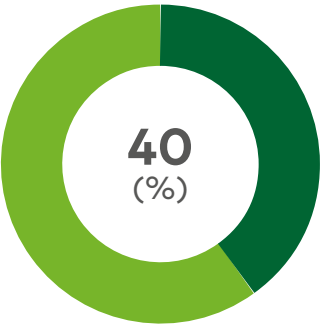
Distribution of contributions  
by industry sector

By percentage (%)



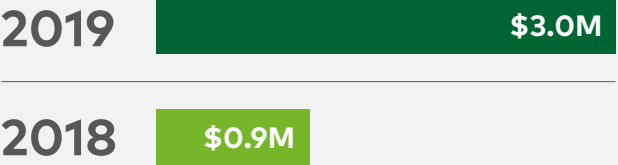
Proportion of companies overall  
who pay a fixed rate

Companies who generate less than 15 metric tonnes of containers, packaging or printed matter or companies with revenue between 1 and 2 million dollars can pay fixed rates.



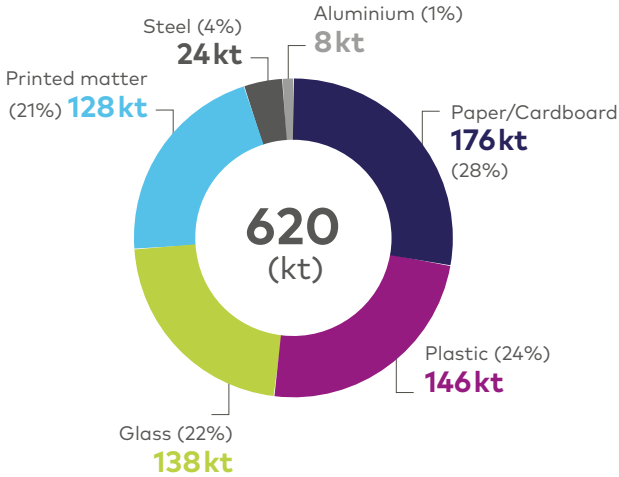
Reporting analyses and audits  
performed in 2019

Amounts collected after adjustments were made to reports containing inaccuracies



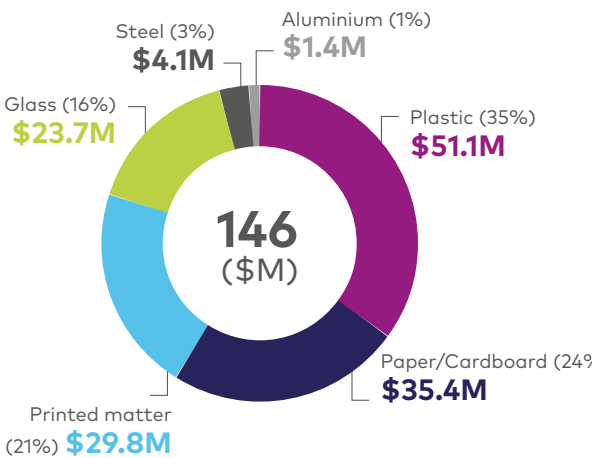
Distribution of materials reported  
by contributing companies

In thousands of tonnes (kt)



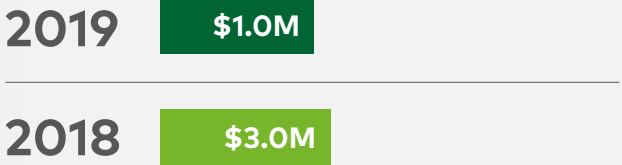
Distribution of materials reported  
by cost for the 2018 Schedule

In millions of dollars (\$M)



Contributions as a result of legal steps  
taken in 2019

Amounts collected following recovery proceedings before court





*Over the next few years, the transition to extended producer responsibility will give ÉEQ and municipalities an opportunity to redefine together the curbside recycling system in order to achieve higher performance goals while respecting regional realities.*



— **Mathieu Guillemette**, Senior Director,  
Services to Municipalities



# Report of activities Services to Municipalities

Municipal organizations are ÉEQ's leading partners: they represent essential players in the recyclables management system. The Services to Municipalities team's mandate is to optimize curbside recycling by offering municipalities personalized guidance, discussion workshops, decision-making tools and by sharing best industry practices. With the announced modernization of curbside recycling, this already close relationship will continue to get closer.

***Over the next few years, the transition to extended producer responsibility will give ÉEQ and municipalities an opportunity to redefine together the curbside recycling system in order to achieve higher performance goals while respecting regional realities.***

— **Mathieu Guillemette**, Senior Director,  
Services to Municipalities



## 2nd workshop on best practices for large cities

This second edition was held over two days and organized in cooperation with the Ville de Longueuil. The mayor, Ms. Sylvie Parent, used the opportunity to highlight the importance of the residual materials dossier for municipalities and the need for large cities to take on a leading role. Participants attended presentations and participated in exchanges regarding best practices in

the curbside recycling sector. Optimizing the curbside recycling system and the need for cooperation to ensure its performance were at the heart of the discussions. Several issues, such as market development and the essential modernization of MRFs, were also addressed. Further workshops for large cities are planned for 2020.



Representatives from the largest cities in Quebec meet to exchange ideas on best practices for curbside recycling.



Objectives of the best practices initiative

Sustained guidance tailored  
to the specific needs of municipalities

As part of the curbside recycling best practices initiative, the Municipal Services team carried out **25 personalized municipal** guidance missions in order to help municipalities make operational efficiency gains, improve their service to citizens and get better value for money. ÉEQ regularly produces and distributes explanatory sheets regarding certain successful initiatives for all municipalities.

2019 Highlights:

- First phase of the curbside recycling optimization project in a maritime environment, in the Magdalen Islands, carried out this year with the aim of formulating recommendations to resolve the specific issues in managing the recovery and recycling of this island region. The second phase will be the analysis of potential sorting solutions for recyclables.
- Project on the modernization of the Roberval MRF in the Lac-Saint-Jean region: with a view to improving operations and modernizing infrastructure, ÉEQ assessed the MRF's current operations in order to determine the best potential solutions for it. This approach will serve as a model for all MRFs in Quebec as part of the modernization of curbside recycling.
- Last phase of ÉEQ's Away-from-Home Recovery Program in 2019, with 59 requests received and 19 projects selected, covering the 52-municipality territory and representing a total of \$600,000 in financial assistance. This program is managed in collaboration with RECYC-QUÉBEC and financed in equal shares by voluntary contributions from ÉEQ and the Quebec Government via the Fonds vert. Remember that each recycling bin is allowing to

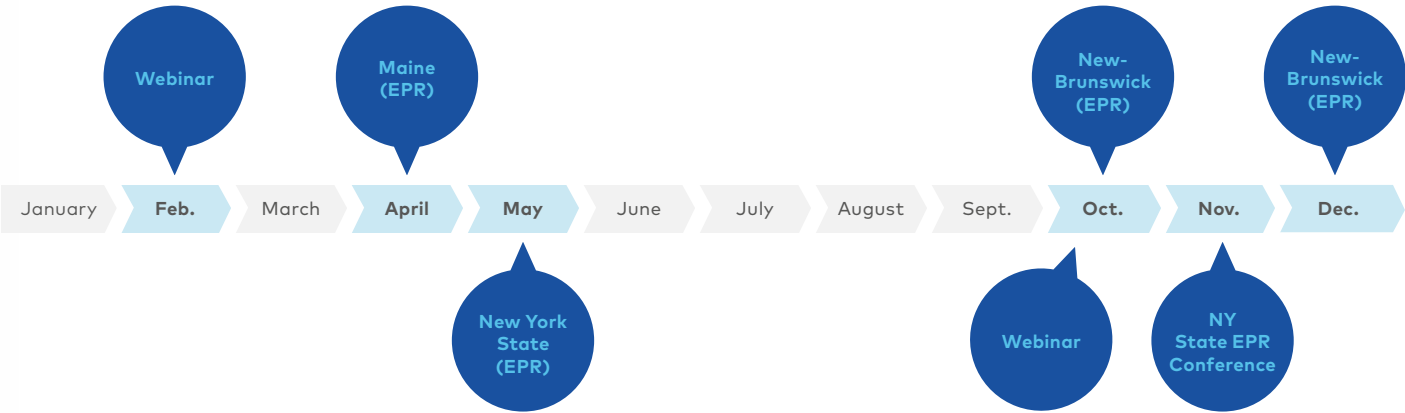
recover more than 700 kilograms of material on average each year, the equivalent of the amount generated by three Quebec households in the same year.

- As part of the new MRF project for the city of Saguenay, ÉEQ's recommendations were included in the call for tenders published by the city in the fall of 2019 regarding the acquisition of equipment for the new materials recovery facility, which plans to start its activities in November, 2021.
- Presentation of a memorandum by ÉEQ in the spring as part of the Montreal Metropolitan Community (MMC) consultations regarding their project to change the Metropolitan Residual Materials Management Plan (PMGMR). The change to the PMGMR aims to take into account the current recycling crisis, the impacts of plastic, the circular economy and other issues related to the current context. ÉEQ used the opportunity to share its vision on the modernization of curbside recycling.
- Compilation of 105 municipal calls for tenders, as always, so that municipalities can benefit from best industry practices.
- Production of a new data sheet targeted to municipalities regarding best practices for curbside recycling and the public tendering process, as well as the presentation of a webinar on the topic.

A big year for exchanges and expertise  
recognized outside of Quebec

- 20 presentations given during 28 conferences
- Led a webinar hosted by the Federation of Canadian Municipalities in February
- Videoconference presented at the NY State EPR Conference (November)

- Presented the extended producer responsibility model implemented in Quebec for containers, packaging and printed matter, as well as ÉEQ's vision regarding the optimization of curbside recycling:
  - Maine (April)
  - New York State (May)
  - New-Brunswick (October and December)
  - As part of a webinar for Northeast Recycling Council, Inc. (October)



## Report of activities Services to Municipalities

(continued)

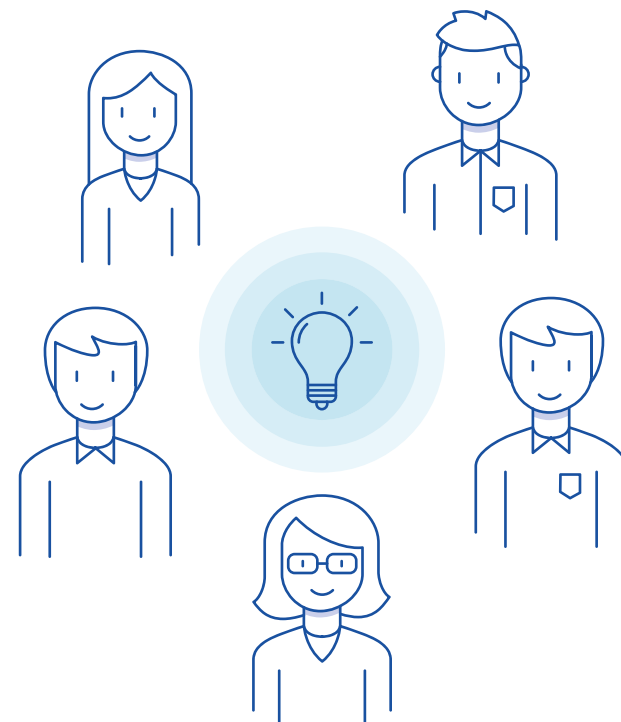
### Provide relevant information for informed decision making

The ÉEQ team used several opportunities to meet decision makers from municipal spheres and provide them with an up-to-date portrait of curbside recycling in Quebec, related issues and the preferred means to ensure its performance and sustainability.

ÉEQ also participated in several regional meetings with RCM general managers, who are strategic partners for the organization. Indeed, their considerable powers of intervention and influence contribute to the continuous improvement of the curbside recycling system in Quebec.

In total, we had 18 meetings and municipal events that enabled us to reach about 430 elected officials and general managers, including:

- Panel debate on the glass deposit system, at the invitation of the *Table des préfets et élus de la Couronne-Sud*
- Direct communication operations with mayors, reeves and general managers during the course of conventions and fairs of the following associations:
  - Fédération québécoise des municipalités (FQM)
  - Union des municipalités du Québec (UMQ)
  - Association des directeurs généraux des municipalités du Québec (ADGMQ)
  - Association des directeurs généraux des MRC du Québec (ADGMRCQ)
- Personalized meetings with directors, in cooperation with the ADGMQ.



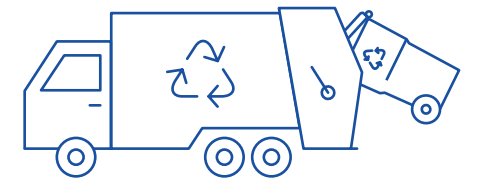
**18** meetings  
and municipal events  
helped us reach 430 elected  
officials and municipal  
general managers.

### Municipalities, RCMs and boards who participated in a workshop or took coaching

- 1 Rosemont-La Petite-Patrie Borough
- 2 Orford township
- 3 Laval
- 4 Beauharnois-Salaberry RCM
- 5 D'Auray RCM
- 6 La Matawinie RCM
- 7 L'Assomption RCM
- 8 Rimouski-Neigette RCM
- 9 Roussillon RCM
- 10 Pays-d'en-Haut RCM
- 11 Haut Saint-Laurent RCM
- 12 Fjord-du-Saguenay RCM
- 13 Jardins-de-Napierville RCM
- 14 Nouvelle-Beauce RCM
- 16 Vaudreuil-Soulanges RCM
- 17 Régie des matières résiduelles du Lac-Saint-Jean
- 18 Régie de gestion des matières résiduelles Manicouagan
- 19 Ville de Saguenay



**More than 25**  
municipal guidance  
projects



### Priorities for 2020

#### Moving ahead with the modernization of curbside recycling

Despite the uncertainty brought on by the global health crisis, several works ahead of companies' new management role regarding the curbside recycling system are expected to take shape in 2020. Among the predominant stages, let us underline ÉEQ's collaboration towards the production of a diagnostic portrait of curbside recycling overall, as well as the start of consultative work with the municipal world in order to contribute to the establishment of a new partnership method in a context of extended producer responsibility.

Moreover, requests continue to pour in for our municipal guidance services. In addition to certain mandates started in 2019 that will continue, new priority files will be started in 2020. The estimated number of guidance projects is over 25.



*By introducing environmental criteria into the design of their packaging, companies are adhering to a circular business model and ensuring that their ecological footprint is smaller.*



— **Geneviève Dionne**, Director,  
Ecodesign and Circular Economy

# Report of activities Ecodesign and Circular Economy

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A must-have solution for the future, packaging ecodesign grew by leaps and bounds during 2019. ÉEQ went to great lengths to democratize this approach, which focuses on the establishment of a circular economy for recyclable materials. With the specific goal of reducing packaging at the source and integrating recycled materials into their manufacture, ecodesign is an investment for companies that adhere to it.

## The Ecodesign and Circular Economy Plan (ECEP): A North American first

While companies have more than ever developed a sensitivity to the environmental footprint of their packaging, ÉEQ has developed and adopted the Ecodesign and Circular Economy Plan, which identifies the directions, but also promising initiatives to be implemented in the coming years in order to support businesses. The team's expertise was enhanced thanks to the hiring of two new professionals. This year, more than 50 companies benefited from personalized service to help them develop ecoresponsible packaging.

***By introducing environmental criteria into the design of their packaging, companies are adhering to a circular business model and ensuring that their ecological footprint is smaller.***

— **Geneviève Dionne**, Director,  
Ecodesign and Circular Economy



The Eco-design and Circular Economy team: Mario Patenaude, Geneviève Dionne, Marie-Christine Thibault and Cleo Poirier Muszynski

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**2 x**  
the workforce  
to guide companies

**More than 50**  
companies received guidance

**More than 10 years**  
of expertise  
in packaging ecodesign



## Pioneering Expertise

For 10 years now, ÉEQ has used its expertise in packaging design to support companies that market packaged products and printed matter, and to make them aware of the importance of an approach that respects sustainable development principles. This expertise shines beyond Quebec borders, and ÉEQ is now recognized as a pioneer in the field. This year again, its know-how was put to use as part of several initiatives.

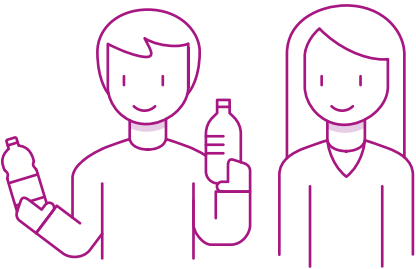
### Novae PLASTICS Forum

Last October, more than 300 people from various sectors and organizations gathered at the Novae Plastics Forum to discuss the challenges of plastic use, but above all what concrete solutions can be implemented. In addition to an information and awareness kiosk, ÉEQ offered a conference, a master class and a special presentation on packaging ecodesign.



Geneviève Dionne at the Novae Plastics Forum





**Food services:  
a sector in need of awareness**

For the Ecodesign and Circular Economy team, 2019 was a year to raise awareness regarding packaging-related issues. ÉEQ was a partner in the seventh edition of the competition for excellence and leadership in bio-food packaging, the GAÏA Awards. ÉEQ also contributed to furthering the environmental perspective and sharing its expertise as a member of the jury for food innovation awards as well as a speaker at the packaging event of the Quebec Food Processing Council (CTAQ).

**Democratizing Ecodesign**

Based on the life cycle approach, packaging ecodesign deserves to be better known and better mastered. ÉEQ has increased its efforts in order to offer training and conferences, and to use several platforms to inform.

In total, more than a dozen training courses were offered by the team, whether in universities or in companies anxious to rethink their ways of doing things. These initiatives have raised awareness and provided tools to industry players, who are increasingly concerned about their ecological footprint.

In addition to representations, support, training and participation in relevant conferences, the team also shared its expertise through the following achievements:

- Writing articles for more than six media, including *Radar*, *Food News* and *Vector Environment*
- Hosting an awareness booth during the event «10 ans du Baromètre de la consommation responsable»
- Participating in a national study on food waste and the role of packaging
- Presenting, before the Canadian House of Commons, a memorandum with proposed courses of action aimed at transforming production and consumption patterns
- Participating in the show *Ça vaut le coût* on Télé-Québec
- Various media presentations to present the world of packaging ecodesign.



A positively captivated younger crowd at the event titled «10 ans du Baromètre de la consommation responsable»



Geneviève Dionne interviewed on Télé-Québec product testing program, *Ça vaut le coût*

**Priorities for 2020**

**Training and Coaching Service  
Offering Renewed**

In order to respond to the growing number of requests, ÉEQ will update and enhance its program as well as its training and support tools during 2020. The Ecodesign and Circular Economy team will formalize its service offer in order to better guide companies throughout the design process.

**ÉEQ Ecodesign portal: The benchmark  
for ecodesigned packaging and printed matter**

Ecodesign must become the norm and, to do so, it must be accessible and easy to apply for a wide audience: creative agencies, manufacturers, retailers, designers, businesses and consumers. In 2020, ÉEQ will work on the complete overhaul of its tools in order to launch a portal entirely dedicated to this approach. Beyond specific explanations and examples of inspiring initiatives, this unparalleled reference in packaging design will provide a wealth of practical advice, definitions and turnkey tools.

**Ecomodulation of the Schedule  
of Contributions and development  
of ecodesign and recyclability guidelines**

In order to make businesses more responsible for the materials they market, the Ecodesign and Circular Economy department will work closely with Company Services and the Market Development and Sorting Technologies Department towards integrating more environmental criteria in the development of future Schedule of Contributions projects. Finally, work to mobilize actors in the value chain will be carried out in order to provide the packaging industry with common guidelines.



*Solutions are being developed for all recyclable materials.  
We must give ourselves the means to put them into action  
with the entire community.*



— Normand Gadoury,  
Director, Market Development  
and Sorting Technologies



# Report of activities Market Development and Sorting Technologies

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## A new direction to foster the development of local markets

In order to support ÉEQ's mission and implement a true circular economy for recyclable materials in Quebec, a Market Development and Sorting Technologies department was created in 2019.

The Market Development and Sorting Technologies team works to strengthen the sorting, processing and recycling sectors for packaging and printed materials. This increased involvement of ÉEQ, downstream of the value chain, aims for greater development of local markets and better recycling performance in Quebec.

### Normand Gadoury joins the ÉEQ team

A graduate in industrial engineering, Normand Gadoury has developed cutting-edge expertise in innovation management and environmental technologies for almost 30 years. His arrival at ÉEQ consolidates initiatives to develop structuring partnerships with key players in the recycling chain regarding the creation of local outlets for all materials deposited in recycling bins. Thanks to his rigorous approach, ÉEQ can take into account the economic, technical and environmental aspects of its initiatives.

***Solutions are being developed for all recyclable materials. We must give ourselves the means to put them into action with the entire community.***

— **Normand Gadoury**, Director,  
Market Development and Sorting Technologies

## Plastics: Searching for solutions for these scorned items

Despite measures to restrict their use, particularly for single-use products, plastics continue to be used more and more in the manufacture of containers and packaging. And for good reason: their advantages, like being lightweight, low-cost and easy to shape, make them a material of choice, yet they are challenging in terms of recovery, sorting and recyclability. Throughout 2019, structuring activities have been focused on finding solutions to ensure recovery and recycling.

### Plastics Solutions Forum

Last year, the Plastics Solutions Forum organized by ÉEQ and Citeo (its French counterpart) brought together key actors from the plastics recycling value chain on February 4 and 5 in Paris. In an effort to ensure that all packaging - particularly plastic - finds a new life, some 300 manufacturers from 20 countries shared their commitments in ecodesign, recycling and the integration of recycled materials. In all, 13 international companies and start-ups held business meetings with producers, investors and recyclers to discuss the possibilities of developing new technologies on an industrial scale, including molecular recycling. These recycling technologies should allow a real jump in performance and accelerate the circular economy of plastics.

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Denis Brisebois at the Plastics Solutions Forum



Plastics roadmap

Further to the Plastics Solutions Forum and commitments made by participants, the Market Development and Sorting Technologies team produced a roadmap based on an integrated approach (6R) which aims to increase recovery and recycling rates for plastics in Quebec. This approach will eventually be extendable to all materials collected via curbside recycling. As part of the plan to modernize curbside recycling, the roadmap will allow the implementation of a set of actions, prioritizing diagnostic activities such as:

- Analyzing the performance of plastics in the recyclables value chain
- Analyzing market capacities and needs in collaboration with the Circular Plastics Taskforce
- Studying efficient systems and technologies for the collection and sorting of materials

Mobilization will also be favored during the implementation of these actions. Groups of experts for each type of plastic will identify problems and determine the most effective solutions to recover and recycle them. Projects focused on issues such as the packaging recyclability and plastic traceability will also be started in 2020.

Circular Plastics Taskforce

In collaboration with the Canadian Plastics Industry Association (CPIA), five major companies in the food, beverage and packaging industries in Quebec have joined forces by creating the Circular Plastics Taskforce. Focusing on better aligning the needs of the market and the recycling players (MRFs and processors), Cascades, Danone Canada, Dyne-a-pak, Keurig Dr Pepper Canada, TC Transcontinental and the CPIA are supported by ÉÉQ, which acts as a financial partner and advisor to identify and put forward solutions to optimize the management of plastics across the recycling value chain.

A project to map the recycling value chain, on that will test innovative solutions through pilot projects, will be carried out with the support of the Centre de transfert technologique en écologie industrielle (CTTEI) of the Cégep de Sorel-Tracy, in collaboration with Chamard Stratégies environnementales. Environment and Climate Change Canada will also support the project with a significant financial contribution.



Photo credit: Récupération Centre-du-Québec

Glass: The successful realization  
of the Innovative Glass Works Plan

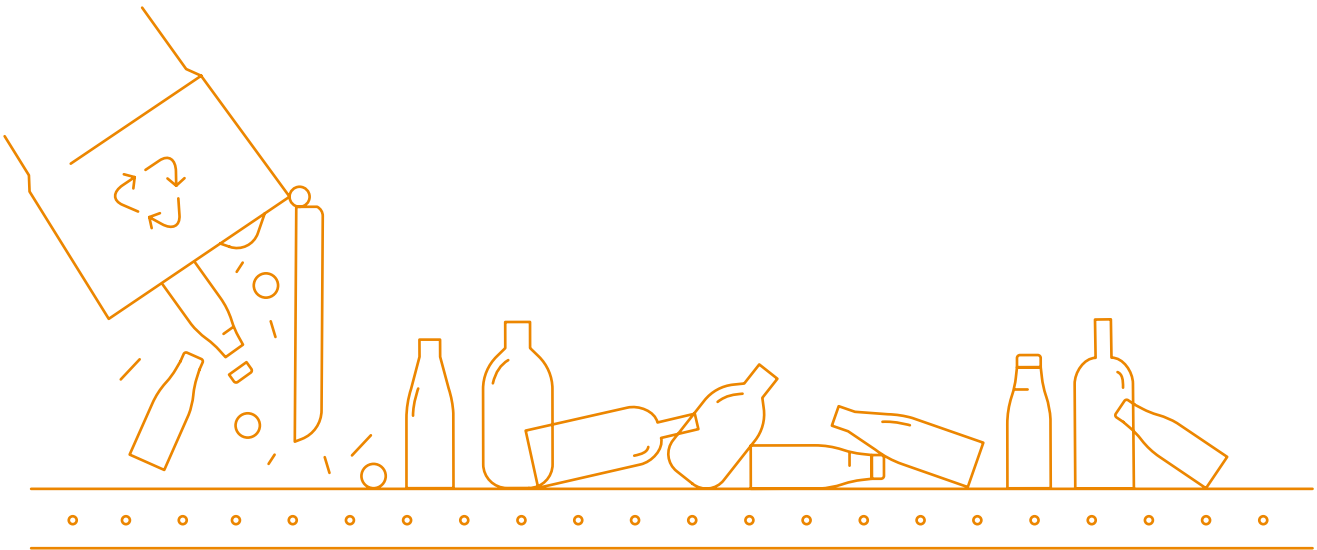
For ÉÉQ, 2019 also saw the conclusion of the *Innovative Glass Works Plan*, which aimed to modernize MRFs in Quebec and support market growth in order for glass recovered by Quebecers to be recycled.

In this context, ÉÉQ:

- Published a report on the *Innovative Glass Works plan*
- Presented the plan's results to several organizations, including the ADGMQ (Quebec association of municipal general managers)
- Submitted a memorandum and participated in the Transport and Environment Commission regarding the challenges of recycling and local reuse of glass.

This initiative has enabled ÉÉQ to enrich its relationships with several players involved in the recovery and reclaiming of glass. Its expertise in terms of market development and sorting technologies has created links between companies and fostered glass recyclability initiatives in Quebec:

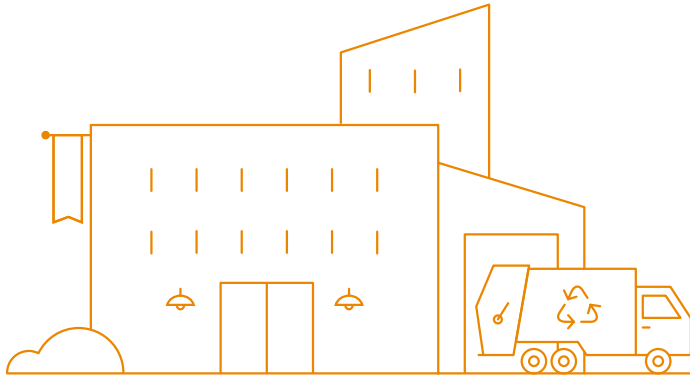
- Participated in negotiations between the glassmaker Owens-Illinois and Groupe Bellemare, which led to an agreement in principle for the supply of glass from curbside recycling to the glassmaker
- Monitored glass processing system operations in MFs participating in the Innovative Glass Works plan
- Carried out a technological demonstration to secure the CSA standard with glass as part of the pilot projects of the Innovative Glass Works plan
- Analyzed glass as filtration glass based on the ANSI 50 standard (American National Standards Institute).





Advanced equipment for the new Montreal  
materials recovery facility

After completing the installation of five glass processing systems in existing MRFs as part of the Innovative Glass Works plan, ÉEQ donated a complete glass processing system to the City of Montreal for its new materials recovery facility (CTMR) located in Lachine. ÉEQ worked with the City of Montreal, equipment manufacturers and materials recovery facility operator to plan the installation and integration of the system with other CTMR equipment. This new MRF, which will process 100,000 tonnes of recyclable materials annually, was put into operation in the fall of 2019. The addition of equipment offered by ÉEQ, valued at \$2.2 million, will produce high quality glass that will be processed and recycled.



Collaboration with a multitude  
of national and international organizations  
for the benefit of businesses

ÉEQ's experts also participated in several conferences, articles and action groups to share their expertise:

- Presentation at the Canadian Council of Ministers of the Environment (CCME) workshop on the action plan targeting zero plastic waste (pan-Canadian assistance)
- Webinar for the Resource Recovery Partnership (pan-Canadian and North American assistance)
- Presentation at the annual convention of the ADGMQ (Quebec association of municipal general managers) on innovations in plastics recycling
- Article in *Resource Recycling* on the complementary role of molecular recycling
- Participation in the Novae Forum on plastics, in the panel on ecoresponsible purchasing for Réseau Environnement, in the conference on residual materials management, as well as in the panel on plastics recycling organized by Ecofuel, Écotech Québec and the City of Montreal
- Presentation to the Flexible Packaging Association and the Product Stewardship Institute and participation in discussions ahead of extended producer responsibility (EPR) on packaging in the United States
- Participation in the Circular Plastics Taskforce and the Polystyrene Recycling Group.

Priorities for 2020

Diagnose

Before we can determine which actions should be prioritized and make corrections to the curbside recycling system, it will be necessary to have a clearer and more complete picture of the entire value chain. Various studies in addition to the collected data and expertise developed by ÉEQ and its partners over the past few years will further enhance the portrait:

- A better understanding of the materials deposits, including similar materials from industries, commerce and institutions (ICI) in collaboration with the Circular Plastics Taskforce
- Current capacities and performance of MRFs
- Capacities and needs of processors
- Specifications of recyclers



Mobilize

In order to ensure the efficiency of the Quebec recovery system, MRFs, processors and recyclers must share a common vision. In 2020, the Market Development and Sorting Technologies department will collaborate closely with all industry players towards the development of packaging recyclability, traceability and local market development initiatives.





*At this time, as curbside recycling has come to a decisive moment in its history, we are proud to work towards having the industry and our partners rally behind the shared vision of a modernized system.*



— Yourianne Plante, Director,  
Communications and Public Affairs



# Report of activities Our reach

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In 2019, ÉEQ’s external activities enabled the organization to strengthen ties with the various partners of curbside recycling, share its expertise by putting forward exemplary practices and by mobilizing key actors to support the necessity to modernize curbside recycling.

***At this time, as curbside recycling has come to a decisive moment in its history, we are proud to work towards having the industry and our partners rally behind the shared vision of a modernized system.***

— **Yourianne Plante**, Director,  
Communications and Public Affairs

## Redefinition is essential

The arrival of Yourianne Plante as Director of communications and public affairs made it possible to review the team’s structure as well as the strategic directions of the various organizational communication plans. As the curbside recycling and recycling industry is set to evolve, ÉEQ has redefined its positioning within this rapidly changing system. The work aimed to harmonize and clarify communications, in addition to aligning the team and its main partners behind a common vision.

## Renewed brand image

After displaying a new ÉEQ logo in 2018, a coherent and complete brand guide was developed in 2019. A new image bank, a redesigned color palette and personalized iconography visually materialize the distinction that the organization wishes to reflect in all of its actions.

ÉEQ’s various departments have also received new brand architecture elements, setting each apart as distinct entities.

EEQ’s services logos and their color palette



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**Over 60**  
media coverage

**10**  
press releases  
published

**Over 200 000**  
visits on our Website  
—  
a 60% increase over 2018

**+ 30%**  
new Facebook page  
subscribers

## Increased media presence

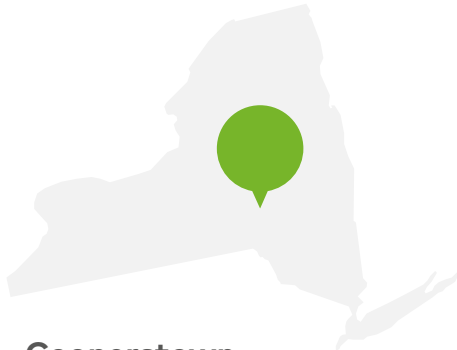
In 2019, the recycling crisis and the challenges surrounding the Quebec curbside recycling system particularly caught the attention of the media. ÉEQ has increased its media presence and positioned itself as a key player in curbside recycling and system modernization.

## Outreach outside Quebec

At the start of the year, ÉEQ and French counterpart Citeo jointly organized the international “Forum on Plastic solutions: what innovations for recycling on both sides of the Atlantic?» Held in Paris in February 2019, the event brought together all stakeholders in the plastics value chain - marketers, producers, recyclers, public authorities, investors - in order to draw a portrait of plastics recycling and take stock of the most promising technologies.

During the breakfast-conference preceding ÉEQ’s annual general meeting, on April 25, 2019, a panel of 11 speakers from key curbside recycling sectors, and who participated in the Forum, had gathered. These exchanges highlighted the complementarity of participants, as well as the need to work in collaboration to improve the system.

The breadth of our expertise has extended beyond our borders, highlighting the Quebec curbside recycling system at the Canadian and international levels. Sharing knowledge, here as elsewhere, is a way for ÉEQ to contribute to the search for global solutions to recovery and recycling challenges, while drawing inspiration from conclusive and effective practices.



**Cooperstown**

NY State EPR conference  
-  
**November 4**



**Lake George**

Solid waste & recycling  
conference & trade show  
-  
**May 20**



**Boston**

Flexible Packaging  
Meeting  
-  
**November 20**



**Point Lookout**

MRRA Conference  
EPR Maine  
-  
**April 29**



**Vancouver**

Canadian Stewardship  
Conference  
-  
**November 5**



**Toronto**

CCME Action Plan on Zero Plastic  
Waste Workshop  
RCC Environment day  
-  
**February 19 and November 20**



**Fredericton**

Recycle New-Brunswick  
-  
**October 16**



**Paris**

International Forum titled  
"Plastic solutions: what innovations  
for recycling on both sides  
of the Atlantic?"  
-  
**February 4–5**



**Seville**

Marlice Forum 2019  
-  
**April 10–12**



**Rotterdam**

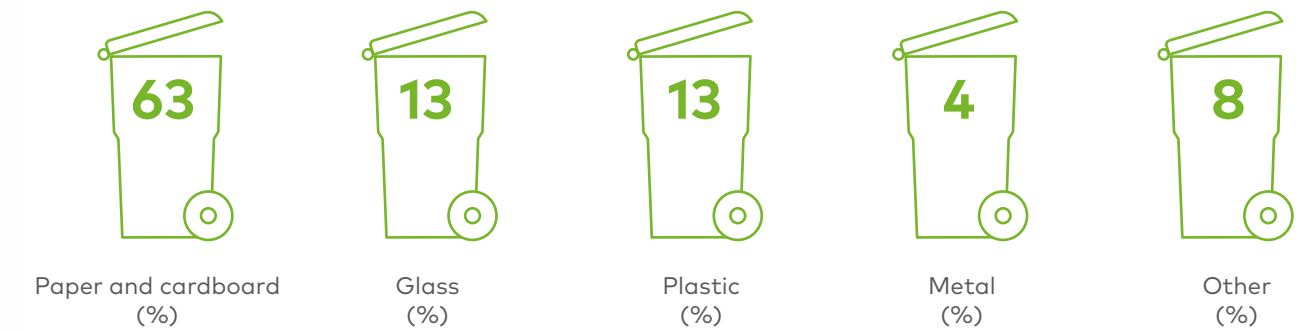
EXPRA  
-  
**November 26–28**





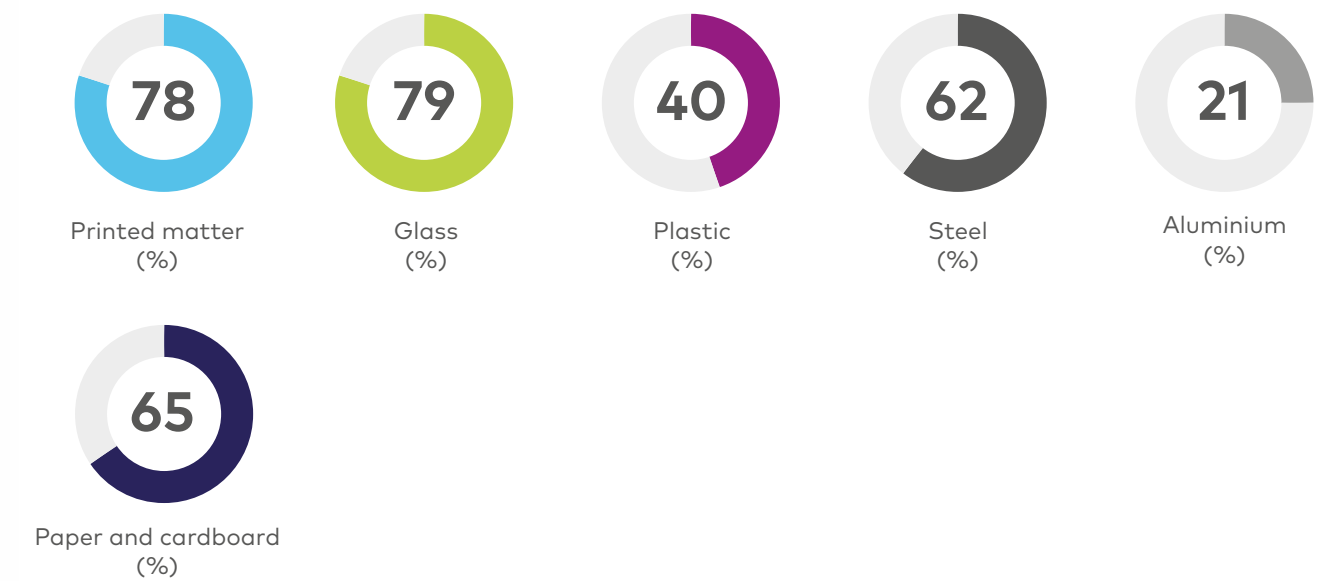
### Average contents of municipal curbside recycling trucks arriving at MRFs

By percentage (%)



### Average rate of recovery per material for the 2020 Schedule of contributions

By percentage (%)





# Governance model

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—

## Management team

Whereas in 2017, the board of directors approved a new organizational model to better meet the organization's mission, 2019 marked the end of this transition with an improved management team to help meet the many challenges to come.

ÉEQ Management team  
March 2020



Maryse Vermette

President and Chief  
Executive Officer



Marie Julie Bégin

Vice-President,  
Compensation Plan



Hugo Lapointe

Senior Director,  
Administrative Services  
and Finance



Mathieu Guillemette

Senior Director,  
Services  
to Municipalities

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Jean-Charles Ferland

Director,  
Compliance  
and Audit



Isabelle Laflèche

Director,  
Company services



Geneviève Dionne

Director,  
Ecodesign and Circular  
Economy



Yourianne Plante

Director,  
Communications  
and Public Affairs



Normand Gadoury

Director,  
Market Development  
and Sorting  
Technologies



Me Joëlle R. Chiasson

Senior Counsel,  
Legal and Government  
Affairs

# Board of Directors

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## Member Directors on december 31, 2019



**Denis Brisebois**<sup>2,3,4</sup>

Chair of the Board,  
of the Human Resources  
Committee and of the  
Ecodesign and Circular  
Economy Committee

Appointed to the Board  
on June 12, 2009

Representative  
designated by Metro Inc.



**Sylvain Mayrand**<sup>1</sup>

Vice-Chair of the Board

Appointed to the Board  
on January 22, 2010

Representative  
designated by  
A. Lassonde Inc.



**Serge Proulx**<sup>1</sup>

Secretary-Treasurer

Appointed to the Board  
on June 10, 2016

Representative  
designated by TELUS  
Quebec



**Ginette Pellerin**<sup>3</sup>

Board Member

Appointed to the Board  
on April 24, 2015



**Michel Camirand**

Board Member

Appointed to the Board  
on April 24, 2015

## Non-Member Directors

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**Thierry Lopez**<sup>2,3</sup>

Board Member

Appointed to the Board  
on April 21, 2016

Representative  
designated by Best Buy  
Canada Ltd.



**Nathalie Comeau**<sup>4</sup>

Board Member

Appointed to the Board  
on April 26, 2018

Representative  
designated by Cascades  
Groupe Tissu



**Martine Desmarais**

Board Member

Appointed to the Board  
on April 26, 2018

Representative  
designated by  
Corporation AUB inc.  
(L'Aubainerie)



**Édith Filion**<sup>1</sup>

Chair of the Audit  
and Finance Committee

Appointed to the Board  
on December 8, 2017

Representative  
designated by the Société  
des alcools du Québec



**Johnny Izzi**<sup>2,3</sup>

Board Member

Appointed to the Board  
on April 24, 2015



**Pierre Renaud, Esq.**<sup>2</sup>

Chair of the Governance  
and Ethics Committee

Appointed to the Board  
on April 24, 2015

<sup>1</sup> Member of the Audit and Finance Committee

<sup>2</sup> Member of the Governance and Ethics Committee

<sup>3</sup> Member of the Human Resources Committee

<sup>4</sup> Member of the Ecodesign and Circular Economy Committee

# Disclosure on corporate governance

## Composition of the board of directors

In accordance with the general regulations 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 elected 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 25, 2019

During the Annual General Assembly of April 25, 2019, the following Directors were elected by acclamation:

#### Member Directors

- Denis Brisebois, Metro inc.
- Johanne Leclerc, Cominar Real Estate Investment Trust
- Serge Proulx, TELUS Québec
- Nathalie Comeau, Cascades Groupe Tissu
- Martine Desmarais, Corporation AUB inc. (L'Aubainerie)

#### Non-Member Directors

- Johnny Izzì
- Ginette Pellerin

As of December 31, 2019, the board included eleven (11) directors. During fiscal year 2019, the board of directors met six (6) times and board Committees met eleven (11) times.

#### Board Attendance Table

Participants	Board Meetings	Participants	Board Meetings
Denis Brisebois	6/6	Johanne Leclerc	5/5
Michel Camirand	6/6	Thierry Lopez	6/6
Nathalie Comeau	5/6	Sylvain Mayrand	6/6
Martine Desmarais	6/6	Ghislain Ouimet	2/2
Édith Filion	6/6	Ginette Pellerin	6/6
Christine Forget	5/5	Serge Proulx	5/6
Johnny Izzì	6/6	Pierre Renaud	6/6

The following persons left the board during the course of the year:  
Mr. Ghislain Ouimet (March 15, 2019)  
Ms. Christine Forget (October 18, 2019)  
Ms. Johanne Leclerc (October 31, 2019)

## Remuneration

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



Board Committee work as at December 31, 2019

Governance and Ethics Committee

Under the general regulations in effect at the April 25, 2019 annual general meeting, the Governance and Ethics Committee has the mandate to generate the list of candidates for election to the positions of directors.

The Committee held three (3) meetings during the year. One of these meetings was called to draw up the list of candidates for the 2019 election, and another to take stock of board vacancies and receive applications to fill these positions. It also recommended to the board of directors the adoption of the environmental policy, reviewed the mandate and responsibilities of the Governance and Ethics Committee and received the update of the 2018–2020 strategic plan.

Committee Composition	Attendance	Committee Composition	Attendance
Pierre Renaud, Committee Chair	2/3	Johanne Leclerc <i>(until 10/31/19)</i>	2/2
Denis Brisebois, Board Chair	2/3	Thierry Lopez	3/3
Johnny Izzi	3/3		

Governance reference documents

- Éco Entreprises Québec Code of Ethics for Directors
- Regulation on duties, obligations and responsibilities of the Governance and Ethics Committee (adopted in June 2016)

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 also studied and formulated recommendations on budget forecasts for the 2020 payroll and the new total compensation policy. Finally, it received the report on salary study and employee performance reviews.

Committee Composition	Attendance	Committee Composition	Attendance
Denis Brisebois, Board Chair	1/2	Ginette Pellerin	1/2
Johanne Leclerc <i>(until 10/31/19)</i>	2/2	Johnny Izzi	2/2
Thierry Lopez	2/2		

Audit and Finance Committee

During its four (4) working sessions, the Committee reviewed financial statements ending December 31, 2019, and the audit mandate for fiscal year 2020.

It reviewed the 2019 work plan and the committee's mandate, as well as the financial commitment policy and investment policy. It produced a follow-up report on the evaluation of effectiveness of key controls within the compensation plan processes. It reviewed the organization's insurance portfolio. It followed up on the organizational risk management policy. It reviewed the safety policy as well as the enterprise risk management policy for recommendation purposes. Finally, it analyzed 2020 budget forecasts for recommendation to the board.

Committee Composition	Attendance	Committee Composition	Attendance
Édith Fillion, Committee Chair	4/4	Sylvain Mayrand	4/4
Michel Camirand	4/4	Serge Proulx	2/4
Martine Desmarais	4/4		

Ecodesign and Circular Economy Committee

The Committee held two (2) meetings during the year. For recommendation to the board, it analyzed the Ecodesign and Circular Economy Plan (ECEP), its 2019–2020 action plan as well as budget forecasts.

Committee Composition	Attendance	Committee Composition	Attendance
Denis Brisebois, Board and Committee Chair	2/2	Ghislain Ouimet <i>(until 03/15/19)</i>	2/2
Nathalie Comeau	2/2	Christine Forget <i>(until 10/18/19)</i>	2/2
Pierre Renaud	2/2		

# Communication with various stakeholders

## Compensation Plan

As in previous years, ÉEQ held a special consultation on October 23, in French and in English, ahead of the approval of the next Schedule of Contributions by the Government of Quebec. In the interest of accessibility and cost reductions, ÉEQ chose to have the meetings online only. With the announced increases, no fewer than 350 participants from contributing companies, consulting associations and government organizations took part in these consultations.

With this renewed formula, the Vice-President of the Compensation Plan and the Director of Company Services gave an overview of the context in which the recovery and recycling system is evolving, of rules and adjustments for the 2020 Schedule of Contributions as well as the causes and effects on future contributions. ÉEQ was also appointed to the action committee on the modernization of recovery and recycling in Quebec in order to find lasting and sustainable solutions to modernize the curbside recycling system. The Committee met seven (7) times, from May to October, 2019.

Finally, under the direction of the Vice-President of the Compensation Plan, the ÉEQ Association Committee met in April and October 2019 to discuss issues related to the curbside recycling system for containers, packaging and prints.

## Curbside Recycling Optimization

Faithful to its vision of optimizing the curbside recycling system in Quebec and aware of the potential for concerted action, the board of directors supported various collaborative activities to promote fruitful exchanges:

- Jointly organized the Plastic Solutions Forum with our French counterpart CITEO, bringing together the entire plastic value chain in Paris.
- Published and disseminated the summary of the Innovative Glass Works plan, supported by several socio-economic players.
- Organized a second workshop on the optimization of curbside recycling for the 10 largest cities in the province, in collaboration with the Ville de Québec
- Participated in various symposia and conventions organized by players in the Quebec curbside recycling system and from outside Quebec.
- Created a working group that facilitated an agreement in principle between manufacturer Owen-Illinois and Groupe Bellemare, a processor, to transform glass collected from bins into bottles.

## Our government relations

### Diversified Representations

2019 has been a very busy year for ÉEQ in terms of government relations, with all levels of government.

At the federal level, ÉEQ presented a memorandum on plastic pollution in Canada to the House of Commons Standing Committee on the Environment and Sustainable Development. The Committee also named ÉEQ in its final report, noting the importance of knowledge transfer between the various administrations in Canada and the analysis of the composition of plastics, their recyclability and use of recycled resins.

At the provincial level, ÉEQ has been active regarding several files, including support for investments of \$100 million in residual materials management announced by the Government of Quebec in its 2019–2020 budget, thus responding to recommendations by ÉEQ and many industry players in light of the recycling crisis.

Moreover, in its memorandum on the challenges of recycling and local reclaiming of glass presented to the Commission des transports et de l'environnement at the Quebec National Assembly, on August 12, 2019, ÉEQ was not in favour of the expanded deposit system, believing that it would further weaken curbside recycling rather than help to optimize it. As the government confirmed the expansion of the deposit on January 30 of this year, ÉEQ will work to ensure the complementarity and fairness of funding for curbside recycling in its dealings with the government.

## Considerable involvement in the Action Committee for the modernization of recovery and recycling

In April 2019, the Minister of the Environment and the Fight against Climate Change, Mr. Benoit Charette, announced the creation of an action committee for the modernization of recovery and recycling that brings together the main partners of curbside recycling. ÉEQ President and Chief Executive Officer, Ms. Maryse Vermette, has been appointed by the Minister to represent the companies covered by the Compensation Plan. The committee's chief mandate was to recommend a roadmap for the modernization of the curbside recycling system to the Minister. Over the course of the project, ÉEQ promoted its vision of a transformed curbside recycling system.

Submitted in October 2019, the unanimous recommendations of the action committee members led to the announcement, in early 2020, of the modernization of the curbside recycling system based on the principle of extended producer responsibility in partnership with municipalities.

## Chronology of positions taken in 2019:

**March 21** - ÉEQ welcomes the \$100 million investment in residual materials management announced in the 2019–2020 Budget of the Government of Quebec.

**April 26** - ÉEQ is appointed to the action committee for the modernization of recovery and recycling set up by Mr. Benoit Charette, Minister of the Environment and the Fight against Climate Change.

**May 6** - Memorandum on plastic pollution in Canada presented to the House of Commons Standing Committee on Environment and Sustainable Development.

**May 10** - Memorandum on the project to modify the Metropolitan Residual Materials Management Plan 2015–2020 of the Montreal Metropolitan Community.

**June 19** - Memorandum on the “Mandat d’initiative - Les enjeux de recyclage et de valorisation locale du verre» presented to the Commission des transports et de l'environnement at the Quebec National Assembly.

**August 12** - Participation in the debates on glass recycling and reclaiming by the Commission des transports et de l'environnement (Mandat d’initiative - Les enjeux de recyclage et de valorisation locale du verre)



# The ÉEQ team

*The ÉEQ team is made up of 40 committed professionals who share the same values, complementary strengths and a common desire to properly represent businesses in their legal responsibility and to work towards making the curbside recycling system as efficient as possible.*

*I would like to thank them for all the efforts made during this year that saw great changes.*

— Maryse Vermette,  
CEO, Éco Entreprises Québec





# ÉEQ

# Members

129157 Canada inc.
145047 Canada Ltée
149667 Canada inc., pour le compte de Centre Hi-Fi
167395 Canada inc.
167986 Canada inc.
1801794 Ontario inc.
2318-4211 Québec inc.
2330-2029 Québec inc.
2421-0072 Québec inc.
2639-1862 Québec inc.
2944715 Canada inc.
2970-7528 Québec inc.
3096-7087 Québec inc.
3289419 Canada inc.
3717291 Canada inc.
3834310 Canada inc.
3855155 Canada inc. (Supermarché P. A.)
3M Canada
4021487 Canada inc.
6254250 Canada inc.
6851932 Canada inc.
7348550 Canada inc. (Supermarché P. A.)
8077657 Canada inc.
8268533 Canada inc.
9002-2120 Québec inc.
9015-4931 Québec inc.
9023-1952 Québec inc.
9030-5418 Québec inc.
9045-7631 Québec inc.
9055-7588 Québec inc.
9071-7851 Québec inc.
9090-7627 Québec inc.

9095-6236 Québec inc. (Franchises Amir)
9098-8585 Québec inc.
9192-7442 Québec inc.
9217-5231 Québec inc.
9226-4985 Québec inc.
9307-2809 Québec inc.
9941762 Canada inc.
A & W food services of Canada inc.
A Belisle et fils SENC
A. Lasonde inc.
A. Setlakwe Itée
A.E. McKenzie Co ULC
A1 Imports inc.
AA Pharma inc.
ABB Electrification Products
Abbaye Saint-Benoit
Accent-Fairchild Factory Group
Acces Floral inc.
Acema Importations inc.
Acer America Corporation
ACH Food Companies inc.
Acti-sol inc.
Adidas Canada limited
AEF Global inc.
Aéroports de Montréal
AFA Forest Products inc.
AGF Management
Agrilait, Coopérative Agricole
Agropur coopérative
Air Canada
Air Canada Vacations
Alasko Foods inc.
Alcon Canada inc.

Aliments Altra Distributeurs inc.
Aliments Fondue paysanne inc. (les)
Aliments Krispy Kernels inc.
Aliments la Bourgeoise inc.
Aliments Leika inc. (les)
Aliments Nutrisoya inc.
Aliments Pasta-Mer
Aliments Putters inc.
Aliments Trans Gras inc. (les)
Aliments Ultima inc.
Allergan inc.
Alliance des moniteurs de ski du Canada
Alliance Mercantile inc.
Allstate Insurance Company of Canada
Altex inc.
Amaro inc.
Am-Cam Électroménagers inc.
Amer Sports Canada Sales Company
American Eagle Outfitters Canada Corporation
Amerispa inc.
Ameublements Tanguay, Centre de distribution
Amex Bank of Canada
Amsal inc.
Amway Canada Corporation
Amylitho inc.
ANB Canada inc.
Anchor Hocking Canada inc.
Anderson Watts Ltd.
ANIDIS
Animalerie Dyno inc.

Antirouille Métropolitain
Apotex inc.
Apple Canada
Arbonne International Distribution, inc.
Aritzia
Arla Foods inc.
Armoires de Cuisines Action, une division de 2757-5158 Québec inc.
Armstrong World Industries, inc.
Arrow Games inc.
Artika For Living inc.
Aryzta Limited
ASM Canada inc.
Association de Villégiature de la Station Mont-Tremblant
Association touristique de Manicouagan
Association touristique des Laurentides
Association touristique régionale de la Gaspésie
Association Touristique Régionale Saguenay- Lac-Saint-Jean
AstraZeneca Canada inc.
Atis Portes et Fenêtres Corp.
Atkins et Frères inc.
Atrium Innovations inc.
Aubaine du Tapis Saucier inc.
Aurora Cannabis Enterprises inc.
Aurora Importing & Distributing Limited
Autruche
Aventure Chasse et Pêche

## List of companies confirmed as members\* of Éco Entreprises Québec as of March 27, 2020

\* Companies and organizations who have paid their installments  
as required under the 2019 Schedule of Contributions are considered to be members.

Avery Products Canada (div. of CCL Industries inc.)
Aviva
Avmor Ltd.
Avon Canada inc.
Bag to Earth inc. / Sac au sol inc.
BAIN DEPOT inc.
Bank of Montreal
Banque Nationale du Canada
Bariatrix Nutrition
Baril Manufacturier inc.
Bausch Health Canada
Bayer inc.
Bazz inc.
BeaverTails Canada inc.
Becton Dickinson Canada inc.
Beiersdorf Canada inc.
Bel-Gaufre inc.
Bell Canada
Bell Canada - Administration
Bell Canada - Bell Residential
Bell Canada - Marketing et communications
Benjamin Moore & Co., Limited
Bento Nouveau Ltd.
Best Buy Canada Ltd.
Bio Biscuit inc.
Bioforce Canada inc.
Bio-K Plus International inc.
Biscuits Leclerc Itée
Black and Decker Canada inc.
Blistex Corporation
BMW Group Canada
Boehringer Ingelheim (Canada) Ltd.

Boiron Canada inc.
Bombardier Produits Récréatifs
Bonlook
Bonté Distribution inc.
Boshart Industries inc.
Bostik Canada Ltd.
Boston Pizza International inc.
Botanix inc.
BOUCHERIE CHARCUTERIE PERRON inc.
Boulangerie Auger (1991) inc.
Boulangerie du Royaume inc.
Boulangerie Georges inc.
Boulangerie GRANT’S Bakery inc.
Boulangerie Lanthier Itée
Boulangerie Normétal inc.
Boulangerie Repentigny inc.
Boulangerie St-Méthode inc.
Boulangerie Vachon inc.
Boulangeries Canada Bread, Limitée
Boulart inc.
Boutique Colori inc.
Boutique La Vie en Rose inc.
Brands Unlimited inc.
Brassard Buro inc.
Brasseurs du nord inc. (les)
Brevuages Radnor Itée
Breville Canada S.E.C
Briques Meridian Canada Ltée
Brossard Frères inc.
Brother international corporation (Canada) Ltd.

Brown Shoes inc.
Browning Canada sports Itée
BSH Home Appliances Ltd.
Bulk Barn Foods Limited
Burger King Canada Services ULC
Burnbrae Farms Limited
Burton Snowboards
CAA-Québec
Câble Axion Digitel inc.
Café Barista inc.
Café Morgane inc.
Café Vittoria inc.
Caleres Canada inc.
Campbell Company of Canada
Cams 2016 inc.
Canac-Marquis Grenier Itée
Canada Dry Motts inc.
Canada Goose Holdings inc.
Canadelle Limited Partnership
Canadian Home Publishers
Canadian National Sportsmen’s Shows (1989) Ltd.
Canadian Tire Corporation Limited
Canadian UNICEF Committee (UNICEF Québec)
Canards du Lac Brome Itée
Canarm Ltd.
Canaropa (1954) inc.
Candorvision (a division of Candorpharm inc.)
Canon Canada inc.
Capital One Bank (Canada Branch)

Capsana
Cardinal Health Canada inc.
Cardinal Meat Specialists Limited
Caribe Sol
Carlton Cards Ltd.
Caron & Guay inc.
Carquest Canada Ltd.
Casa Cubana/Spike Marks inc.
Cascades Groupe Tissu, une division de Cascades Canada inc.
Cascades Inopak, une division de Cascades Canada inc.
Casio Canada Ltd.
CATHELLE inc.
Cavendish Farms
CDMV inc.
Cégep Beauce-Appalaches
Cégep de Chicoutimi
Cégep de Drummondville Services administratifs
Cégep de Jonquière
Cégep de la Gaspésie et des Îles
Cégep de l’Abitibi- Témiscamingue
Cégep de l’Outaouais
Cégep de Rivière-du-Loup
Cégep de Saint-Hyacinthe
Cégep de Saint-Jérôme
Cégep de Sorel-Tracy
Cegep de Thetford
Cégep Heritage College
Cégep Marie-Victorin
Cégep régional de Lanaudière

Membres  
de ÉEQ

(continued)

Cégep Saint-Jean-sur-Richelieu
Centre de distribution Beto-Bloc
Centre de distribution électrique Itée.
Centre Maraîcher Eugène Guinois Jr inc.
Centres Dentaires Lapointe
Centura Brands inc.
Ceramique ItalNord
Certainteed Gypsum Canada inc.
Chalut/Beauty Systems Group (Canada), inc.
Champlain Regional College
Chandelles Tradition MB inc.
Chapman’s Ice Cream
Charbon de Bois Feuille d'Érable inc.
Chaussures Bo-Pied inc.
Chaussures Estrada inc.
Chaussures M&M inc.
Chaussures Regence inc.
Chenail Fruits et Légumes inc.
Chidaca International inc.
Chocolat Arvisais inc.
Chocolat Perfection inc.
Chocolaterie la Cabosse d'Or inc.
Chocolats Geneviève Grandbois
Cholesterol Plus inc.
Church & Dwight Canada corp.
CIBC
Cidrerie Michel Jodoin
Cine Maison Royale

Clarins Canada
Clef des Champs inc.
Clover Leaf Seafoods L.P.
Club de Football les Alouettes de Montréal
Club Tissus
Coalision inc.
Cobra Anchors co. Ltd.
Codet inc.
Cogeco Connexion inc.
Colabor S.E.C.
Colgate Palmolive Canada inc.
Collège Ahuntsic
Collège d'Alma
Collège d'Anjou
Collège de Lévis
Collège d’enseignement général professionnel de St-Félicien
Collège d’enseignement général et professionnel de Victoriaville
Collège des Médecins du Québec
Collège Letendre
Collège Lionel-Groulx
College Montmorency
Collège Notre-Dame- de-Lourdes
Collège Sainte-Anne de Lachine
Collège Stanislas inc.
Colonial Elegance inc.
Columbia Sportswear Canada
Comité de gestion de la taxe scolaire de l’île de Montréal
Commission de la construction du Québec

Commission scolaire Au Coeur-des-Vallées
Commission scolaire de Charlevoix
Commission scolaire de la Beauce-Etchemin
Commission scolaire de la capitale
Commission scolaire de la Côte-du-Sud
Commission scolaire de la Pointe-de-l’Île
Commission scolaire de la Région-de-Sherbrooke
Commission scolaire de la Rivière-du-Nord
Commission scolaire de La Seigneurie-des-Mille-Îles
Commission scolaire de l'Énergie
Commission scolaire de l'Or-et-des-Bois
Commission scolaire de Montréal
Commission scolaire de Portneuf
Commission Scolaire de St-Hyacinthe
Commission scolaire des Appalaches
Commission scolaire des Découvreurs
Commission scolaire des Grandes-Seigneuries
Commission scolaire des Hautes-Rivières
Commission scolaire des Monts-et-Marées
Commission scolaire des Navigateurs
Commission scolaire des Phares

Commission scolaire des Portages-de-l’Outaouais
Commission scolaire des Premières-Seigneuries
Commission scolaire des Trois-Lacs
Commission scolaire du Chemin-du-Roy
Commission scolaire du Fleuve-et-des-Lacs
Commission scolaire du Lac-St-Jean
Commission Scolaire du Val-des-Cerfs
Commission Scolaire Marguerite-Bourgeois
Como Pizzeria
Compagnie d'Assurance-vie Croix Bleue du Canada
Compagnie d'embouteillage Coca-Cola Canada Limitée
Compass Minerals Canada Corp.
ConAgra Foods Canada inc.
Conair Consumer Products ULC
Concession A25
Concordia University
Condor Chimiques inc.
Confédération des syndicats nationaux
Confiserie Mondoux inc.
Confiseries Régál inc.
Conglom inc.
Continental Building Products Canada inc.
Cooper Industries (electrical) inc.
Coopérative Agricole Régionale Parisville

Coopérative de cablodistribution de l'arriere-pays
Coopérative Horticole Groupex
Coq-O-Bec inc.
Corelle Brands (Canada) inc. (formerly World Kitchen Canada (EHI) inc.)
Corporation AbbVie
Corporation d'aliments Catelli
Corporation Financière Mackenzie
Corporation Genacol Canada inc.
Corporation Zedbed International
Cosmo Communications Canada inc.
Costco Wholesale Canada Ltd.
Couche-Tard inc.
Counseltron Ltd.
Courchesne Larose Itée.
Couvre-Planchers Flordecò inc.
Crestar Ltd.
Croisières AML inc.
Cryopak Industries (2007) ULC
CTG Brands inc.
Curateur public du Québec
Cycles Lambert inc.
Daki Itée
Danawares Corp.
DanESCO inc.
Danone inc.
Dare Foods Limited
DAVIDsTEA inc.

De Portes en Portes inc.
Déco surfaces Canada inc.
Décors de maison Commonwealth
Dell Canada inc.
Delta dailyfood (Canada) inc.
Denis Le Guerrier Fils et Fille (FPMQ07)
Dermtek pharmaceutique Itée
Design Creative International C.D.I. inc.
Destination Owl's Head inc.
Disticor Direct
Distinctive appliances inc.
Distributel
Distributions Agri-Sol inc.
Distributions Fillion Marquis International Ltée
Distributions Olive & Olives inc.
Dixon Ticonderoga inc.
DK Company
Dole Foods of Canada Ltd.
Dollarama L.P.
Domaine du Ski Mont-Bruno inc.
Domino's Pizza of Canada Ltd.
Domtar inc.
Dorfin distribution inc.
Dr. Oetker Canada Ltd.
Drain-Vac International 2006 inc.
Duchesne et Fils Itée
Dunn’s Famous International Holdings inc.
Dura housewares inc.

Dural, a division of Multibond inc.
Dynamic Paint Products inc.
Dyson Canada Limited
E.D. Smith Foods Ltd.
Eaton Yale Company
Echelon Assurance
École de technologie supérieure
École nationale de police du Québec
Edgewell Personal Care Canada ULC
Éditions Gladius International inc.
Eglo Canada inc.
El ran Furniture Ltd.
Electrolux Canada Corp.
Eli Lilly Canada inc.
Elizabeth Arden (Canada) Ltd.
El-Ma-Mia inc.
Elmec inc.
Emballages Marcan inc.
EMD Canada inc.
Emerson Electric Canada Limited
Énergir
Entrepôts fruigor inc. (les)
Entreprise Dominion Blueline inc.
Envirogard Products Limited
Essex Continental Distributors inc.
Essity Canada inc.
Ested Industries inc. (Edco Electronics)
Estée Lauder Cosmetics Ltd.

Exceldor Coopérative
Experts Verts inc.
Export Packers Company Limited
Fabricville Company inc.
Fairstone Financial inc.
Familiprix
Fantis Foods Canada LTD
FCA Canada inc.
Federal-Mogul Canada Ltd.
Fédération des caisses Desjardins
Fédération des médecins omnipraticiens du Québec
Fédération des travailleurs et travailleuses du Québec (FTQ)
Fédération québécoise de camping et de caravaning inc.
Fellowes Canada Ltd.
Fenplast inc.
Ferme C.M.J.I. Robert inc.
Ferme des Voltigeurs inc.
Ferme François Gosselin
Ferme H.Daigneault et Fils inc.
Ferme Onésime Pouliot inc.
Ferme Régil inc.
Fermes Trudeau inc.
Ferrero Canada Ltd./Itée
Ferring inc.
Festival Fantasia
Fèves au Lard L'Héritage Itée
Fisher Home Products inc.
Fonds de placement immobilier Cominar
Fonora Textile inc.
Fontaine Santé Foods inc.

Foodtastic inc.
Foot Locker Canada Corp.
Ford Motor Company of Canada
Fossil Canada inc.
Fou du cochon et Scie
FraiseBec inc.
Fraisière Faucher inc.
Fraisière Lemelin
Francois et Lise Méthot inc.
Frank&Oak
Franklin Templeton Investments Corp.
Freud Canada, inc.
Freudenberg Household Products inc.
Frito-Lay Canada, une division de Pepsi-Cola Canada Itée
Fromagerie Ancêtre inc.
Fromagerie Bel Canada
Fromagerie Bergeron inc.
Fromages La Chaudière inc.
Fruit of the Loom Canada inc.
Fruits & Passion Boutiques inc.
Fruits de mer Lagoon inc.
Fruits et légumes Gaétan Bono inc.
Fujifilm Canada inc.
Fumoir Grizzly inc.
G.A. Boulet inc.
Galerie Au Chocolat
Gap (Canada) inc.
Garant GP
Gardena Canada Ltd.
Gaston Charbonneau Floral Itée

Gaudet sweet goods inc.
GB Micro Electronics
GE lighting
General Mills Canada Corporation
General Motors of Canada
Genfoot inc.
Genima inc.
Gentec International
Germain Larivière (1970) Itée
Gestion Au Coq inc.
Gestion de Marques EI inc.
Gestion FÉRIQUE
Gestion Lebas inc.
Gestion Luc Doyle inc.
Giant Tiger Stores Limited
Give and Go Prepared Foods Corp.
Glaxosmithkline
Glaxosmithkline Consumer Healthcare
Global M.J.L. Ltée
Global Upholstery Co. inc.
Goedike Canada inc.
Goodfood Market Corp.
Goodyear Canada inc.
Google Canada Corporation
Granules LG inc.
Graymont (Qc) inc.
GreenLawn, Ltd
Groupe Accès Électronique inc.
Groupe Adonis inc.
Groupe Archambault inc.
Groupe Bergeron-Thibault
Groupe Boyz inc.

Groupe Cam-J inc.
Groupe Cantrex Nationwide inc.
Groupe Commensal inc.
Groupe d'Achat M.P. inc.
Groupe Dutailier inc.
Groupe ERA inc.
Groupe financier AGA
Groupe Gagnon Frères inc.
Groupe International Travelway inc.
Groupe Intersand Canada inc. (le)
Groupe JNC 1944 inc. (L'Aubainerie)
Groupe Lemercier inc.
Groupe Lemur inc. (Le)
Groupe Lou-Tec inc.
Groupe Marcelle
Groupe Mito inc.
Groupe Park Avenue inc.
Groupe Party Expert
Groupe Phoenicia inc.
Groupe Première Moisson inc. ( Centre administratif )
Groupe Restaurants Imvescor inc.
Groupe Seb Canada
Groupe Sésame inc.
Groupe Son X Plus inc.
Groupe Sportscene inc.
Groupe Sushi Taxi
Groupe tabac Scandinave Canada
Groupe Tecnic 2000 inc.
Groupe Valentine
Groupe Voyages Québec inc.

Guerlain (Canada) Itée
Guess Canada Corporation
Guinois & Frères Ltée
H&R Block Canada inc.
H.A. Kidd and Company Limited
Hallmark Canada
Hamilton Beach Brands Canada inc.
Harry Rosen inc.
Helen of Troy
Henkel Canada Corporation
Henkel consumer adhesives
Henry Canada inc.
Herbalife of Canada Ltd.
Hershey Canada inc.
Hibbert International inc.
Hoffmann-La Roche Limited
Home & Leisure Group Ltd.
Home Depot Canada
Home Hardware Stores Limited
HoMedics Group Canada Co.
Homéocan inc.
Honda Canada inc.
HP Canada Co
HSBC Bank Canada
Hubbell Canada LP
Hudson's Bay Company (HBC)
Humania Assurance inc.
Humeur campagne de financement
Hydro-Québec
Hydroserre inc.
I-D Foods Corporation
Idelle Labs

IKEA Canada
IKEA Supply AG
Immanence Intégrale Dermo Correction inc.
Importations Géocan inc. (les)
Importations Stavropoulos
Indigo Books & Music
Industrie gastronomique Cascajares
Industrielle Alliance, Assurance et services financiers inc.
Industries de Conduits Tubulaires du Canada Itée
Industries Dorel inc. (Les)
Ingram Micro inc.
INNOVATIVE TECHNOLOGY
in-sport fashions inc.
Institut de tourisme et d'hôtellerie du Québec
Intact Compagnie d'assurance
Intercampus Marketing inc.
Intervet Canada Corp.
Invesco Trimark Itée
Investors Group
IPEX Electrical inc.
Ipex inc.
Irving Consumer Products Limited
ITW Permatex Canada
Ivanhoé Cambridge inc.
J. Sonic Services inc.
J.M. Clément Itée
Jacques-Cartier Pizza inc.
Jamieson Laboratories
Jamp Pharma Corporation

Janssen inc.
Jean H. Henlé inc.
JELD-WEN of Canada Ltd.
John Abbott College
John Deere Canada ULC
Johnson & Johnson VisionCare, inc.
Johnson Level and Tools inc.
Johnvince Foods
Journal La Haute Côte-Nord inc.
Journal Le Charlevoisien inc.
Journal Le Nord-Côtier inc.
Jovi Sport inc.
JTI-Macdonald Corp.
JTI-Macdonald TM Corp.
Julien Beaudoin Itée
Kaleido Croissance inc.
Kao Canada inc.
Kaycan Ltd.
Kaz Canada inc.
Kellogg Canada
Kernels Popcorn Limited
Keurig Canada inc.
Kia Canada inc.
Kidde Canada
Kimberly-Clark inc.
Kimpex inc.
King Packaged Materials Company
Klassen Bronze Limited
Kleen-Flo Tumbler Industries Ltd.
Knape & Vogt Canada inc.
Koeppel Companies ULC
Kohl & Frisch Limited

Kosmic Distribution
Kraft Heinz Canada ULC
Krops Imports inc.
L. Di Lallo et fils inc.
La Brasserie Labatt Limitée
La Compagnie 2 Ameriks inc.
La Compagnie d'Agneau de Nouvelle-Zélande et d'Australie limitée
La Compagnie d'assurance Belair inc.
La Compagnie Montréal Chop Suey Ltée.
La Compagnie Regitan Itée
La Coop Fédérée
La Corporation Internationale Masonite
La Corporation McKesson Canada
La Financière Agricole du Québec
La fourmi bionique inc.
La Fraisonnée inc.
La Fromagerie Victoria inc.
La Glace Frontenac rive sud Itée
La Maison AMI-CO (1981) inc.
La Maison Crowin inc.
La Maison du Meuble Corbeil inc.
La Maison Lavande inc.
La Maison Orphée inc.
La Petite Bretonne (distribution) inc.
La Petite Grange (Laurent Meury inc.)
La Pinte inc.
La Societe Canadienne De La Croix Rouge

La Soyarie inc.
La Trappe a Fromage
Laboratoire Atlas inc.
Laboratoire G.M.F.
Laboratoire Larima
Laboratoires Abbott
Laboratoires Abbott Cie
Laboratoires Nicar inc.
Labrador Laurentienne inc.
LACOSTE Canada inc.
Laiterie de Coaticook Itée
Laiterie de la baie Itée
Laiterie de l'Outaouais
Laiterie des trois vallées inc.
Lantic inc.
L'Aréna des Canadiens inc.
Laura Secord (4542410 Canada inc.)
Lauzon Bois énergétique recyclé inc.
Lavo inc.
Le Canard Goulu inc.
Le Capucin inc.
Le Château inc.
Le Creuset Canada inc.
Le Gastronom Animal inc.
Le Groupe Alimentaire Nordique inc.
Le Groupe Innovak
Le Groupe Jean Coutu (PJC) inc.
Le Groupe Legerlite inc.
Le Groupe Multi Luminaire inc.
Le Groupe Vertdure inc.
Le Jean Bleu inc.
Le Massif s.e.c.

LE MONDE DU RAVIOLI inc.
Le Potager Riendeau inc.
Le Salon International de l'Auto de Montréal Itée
Le SuperClub Vidéotron Itée
Le Théâtre de La Manufacture
Le Verger Lamarche inc.
Ledvance Ltd.
Lego Canada inc.
Lenbrook
Lenovo
LEO Pharma inc.
Leon's Furniture Limited
Les Aliments Bégin inc.
Les Aliments Bercy inc.
Les Aliments Dainty Foods
Les Aliments Mejicano +
Les Aliments O'sole Mio inc.
Les aliments Parador inc.
Les Aliments Pearlmark Foods inc.
Les Ateliers Jacob inc.
Les Bijouteries Doucet 1993 inc.
Les Blocs de Ciment Mirabel inc.
Les Bois de Parquets Vaucluse inc.
Les Bois de plancher PG inc.
Les Chocolats Favoris inc.
Les développements Angelcare inc.
Les Distributions Yvan Nadeau inc.
Les Douceurs de l'Érable Brien inc.
Les Eaux Naya

Les Éleveurs de volailles du Québec
Les Entreprises Amira inc.
Les Entreprises Vivre en Forme inc.
Les Fermes E. Notaro et Fils inc.
Les Fermes Leclair et frères Itée
Les Fermes Lefort
Les Fines Herbes de Chez Nous inc.
Les Fraises de l'Île d'Orléans inc.
Les Franchises Dic Ann's Ltée
Les Franchises Salvatore G.A. inc.
Les Hôtels Villegia
Les Importations N et N inc.
Les Industries Bernard & Fils Itée
Les Industries Iverco inc.
Les Industries Jessar
Les Jardins Paul Cousineau & Fils inc.
Les Laboratoires Swisse (1995) inc.
Les Magasins Korvette Itée
Les Marques Kin inc.
Les Marques Nuway inc.
Les Matelas SSH Canada
Les Meubles Marchand inc.
Les Mousses de L'Estrie inc.
Les Oeufs Ovale S.E.C.
Les oeufs Richard eggs inc.
Les Pâtes de l'Île inc.
LES PÈRES NATURE inc.
Les Placements Arden inc.

Les Portes Decko inc.
Les Producteurs laitiers du Canada
Les Productions Margiric inc.
Les produits alimentaires Bouchard inc.
Les Produits Aluminium P.S. inc.
Les Produits Armodec Itée
Les Produits Daubois inc.
Les Produits de Santé Audessa inc.
Les produits de soins pour la peau au lait de chèvre Canus inc.
Les Produits Valfei inc.
Les Promotions Atlantiques inc.
Les Publications Charron & Cie inc.
Les Publications Groupe TVA-Hearst inc.
Les Recettes Cook it inc.
Les Restaurants Lafleur inc.
Les Rôtisseries Benny
Les Rôtisseries St-Hubert Itée
Les Serres Arundel S.E.N.C.
Les Sols R. Isabelle inc.
Les Sommets de la Vallée inc.
Les Spécialités Prodal (1975) Itée
Les Textiles Patlin inc.
Les Tourbières Berger Itée
Les Tricots Duval & Raymond Itée
Les Variétés LCR inc.
Les Vergers Leahy inc.
Les Vergers Pedneault

Les Vergers Petit et Fils (9146-2275 Québec inc.)
Les Vêtements Perlimpinpin inc.
Les Viandes Biologiques de Charlevoix inc.
Les Viandes Du Breton inc.
Les Viandes Walcovit inc.
Lesters Foods Ltd.
LG Electronics Canada inc.
Librairie Renaud-Bray inc.
Life Science Nutritionals inc.
LifeScan Canada ULC
L'Image Home Products
Lindt & Sprungli (Canada) inc.
Linen Chest inc.
Linencorp 2015 inc.
Literie Primo inc.
Literies Universelles Paga inc.
Little Caesar of Canada inc.
Living Style (Singapore) Pte Limited
Lixil Canada inc.
Loblaws inc.
L'Oréal Canada inc.
Loto-Québec
LoyaltyOne, Co
LSI Enterprises Canada ULC
Lululemon athletica Canada inc.
Lumen, une division de Sonepar Canada inc.
Lunettes Dépôt inc.
L'Union des producteurs agricoles - Publications
M&M Meat Shops Ltd.
M/2 Boutiques inc.

MAAX Bath inc.
Mademoiselle Ellégance inc.
Magasin Laura (P.V.) inc.
Magasins Lecompte inc.
Magasins Trevi inc.
Magtar Sales inc.
Maheu&Maheu inc.
Maibec inc.
Maison Chaleur Et Confort inc.
Maison de la pomme de Frelighsburg inc.
Maison de thé Camellia Sinensis
Maison des futailles S.E.C.
Maison Russet inc.
Maître Saladier inc.
Manufacture Leviton du Canada S.R.l
Mapei inc.
Maple Leaf Foods
Marc Anthony Cosmetics Ltd.
Marina Del Rey Foods
Mars Canada inc.
Mary Kay Cosmetics Ltd.
Masco Canada limited
Master Halco Corp
Matelas Avanti inc.
Matelas Bonheur
Matériaux Laurentiens inc.
Mattel Canada inc.
Mazda Canada inc.
McCain Foods Canada
McCaughey Consumer Products Management, inc.
McDonald's Restaurants of Canada Limited

Mega Group inc.
Megalak Finition inc.
Meilleures Marques Itée
Melitta Canada inc.
Menu-Mer Ltée
Mercedes-Benz Canada inc.
Mercier wood flooring inc.
Merck Canada inc.
Messengeries Dynamiques
Metro Richelieu inc.
Meubles Branchaud inc.
Meubles Concordia Itée
Meubles Domon Itée
Meubles JC Perreault inc.
MGA Commodities inc.
Michael Rossy Itée
Michaels Stores inc.
Michel St-Arneault inc.
Microbrasserie Dieu du ciel inc.
Microsoft
Midlon foods inc.
Miel Labonté inc.
Miele Limited
Ministère de la Famille
Ministère de la Justice du Québec
Ministère de la Santé et des Services sociaux
Ministère de l'Emploi et de la Solidarité sociale
Ministère de l'Énergie et des Ressources naturelles
Ministère des Forêts, de la Faune et des Parcs
Ministère du Tourisme
Mint Pharmaceuticals inc.

Mitsubishi Motor Sales of Canada inc.
MIXTE MÉDIA inc.
Mobilia Intérieurs inc.
Mode Choc Alma Itée
Moen inc.
Moishes inc.
Molinaro's Fine Italian Foods Ltd
Molson Canada 2005
Mondelez Canada inc.
Mondor Itée
Moniteurs Angelcare inc.
Mon-tex Mills Ltd.
Mont-Orignal,coopérative de solidarité
Montour Itée
Mountain Equipment Co-op
MTD products limited
MTY Tiki Ming Enterprises inc.
Multi-Portions inc.
Musée de la civilisation
Musée national des beaux-arts du Québec
Musique Select inc.
National Importers Canada Ltee
National Smokeless Tobacco Company Ltd.
National Tire Distributors inc.
Nature's Path Foods inc.
Nature's Sunshine Products
Naturiste inc.
Naturpac
Natursource inc.
Nautilus Plus inc.
Neatfreak Group inc.

Nemcor inc.
Nespresso Canada
Nestle Canada inc.
Nestle Purina Petcare
Nestle Waters Canada
Newell Brands Canada ULC
NII Northern International inc.
Nike Canada Corp
Nikol Poulin inc.
Nissan Canada inc.
Nivel inc.
Northfork Bison Distributions inc.
Nouvelle Autoroute 30, s.e.n.c.
Novago Coopérative
Novalab inc.
Novali Gourmet inc.
Novartis pharmaceuticals Canada inc.
Novatech Canada
Novo Nordisk Canada inc.
Nutricia
Nutrinor-Secteur lait et eau
Nutri-Oeuf inc.
Objectif Monde
Ocean Spray International inc.
Odan Laboratories Ltd.
Old Dutch Foods Ltd.
Old Navy (Canada) inc.
OlyM s.e.c
Olymel s.e.c.
Olympia Tile International inc.
Omer Deserres inc.
Orapi Canada Itée



Ordre des chiropraticiens du Québec
Ordre des dentistes du Québec
Ordre des ergothérapeutes du Québec
Ordre des ingénieurs du Québec
Ordre des psychoéducateurs et psychoéducatrices du Québec
Ordre des technologues en imagerie médicale, en radio-oncologie et en électrophysiologie médicale du Québec
Ordre professionnel des technologistes médicaux du Québec
Orly Cuisine inc.
Osram Ltd./Osram Ltee
Outils A.Richard Co.
P. K. Douglass inc.
Pajar production ltée
Paladin labs inc.
Palason Billard inc.
Panasonic Canada inc.
Paramount Training Canada inc.
Paris Glove of Canada Ltd.
Parmalat Canada inc.
Pastene inc.
Pâtisserie Gérard Rolland inc.
Pâtisserie Le Fraisier inc.
Pâtisserie Ô Gâteries! inc.
Patrick Morin inc.
Paysanne Gelato
Pébéo inc.
Peintures M.F. inc.

Pepsi Bottling Group Canada
Pepsi-qtg
Perrin inc.
PF Consumer Healthcare Canada ULC
Pharmacies Gregoire Arakelian
Philippe de Vienne et ass. inc.
Philips Electronics Ltd.
Pierre Belvedere inc.
Piidea Canada Ltd.
Pizza Pizza Limited
Plaisirs gastronomiques inc.
Planchers Groleau inc.
Plasticase inc.
Plastique DCN inc.
Playmobil Canada inc.
PLB International inc.
Pneus Unimax ltée
Poissonneries Odessa inc.
Polyculture Plante 1987 inc.
Polyethics Industries inc.
Pomdial inc.
PPG Revêtements Architecturaux Canada inc.
Premier Québec inc.
Premier Tech Home & Garden inc.
Primerica Financial Services (Canada) Ltd.
Pro Doc ltée
Procter & Gamble inc.
Produits alimentaires Sager inc.
Produits de Construction Derby inc.
Produits de Plancher Finitec inc.

Produits Kruger S.E.C.
Produits neptune inc. (les)
Produits pour animaux Yamas inc.
Produits Shell Canada
Pronature inc.
Protégez-Vous
Provisions Marquis inc.
Pti cables inc.
Puma Canada inc.
Puresource inc.
Purity Life Health Products
PVH Canada inc.
Québec Loisirs inc.
Quickie Convenience Stores Corp.
Quincaillerie Richelieu ltée
Rapid Snack inc.
Raymond Chabot Grant Thornton, S.E.N.C.R.L.
RB Health (Canada) inc.
Reader's Digest Canada
Réal Pinsonneault & Fils ltée
Recipe Unlimited Corporation
Reckitt Benckiser (Canada) inc.
Recochem inc.
Red Bull Canada Ltd.
Redpath Sugar Ltd.
Refresco Canada inc.
Régie de l'assurance maladie du Québec
Reinhart Foods Ltd.
Reliable Parts Ltd.
Rembourrage RE-NO
Réseau de transport de la Capitale - RTC

Réseau de transport de Longueuil (RTL)
Restogain inc.
Retraite Québec
Revenu Québec
Reynolds Consumer Products Canada inc.
Rinox inc.
RISE Kombucha
Roadrunner Apparel inc.
Roberge & Fils inc.
Robert Bosch inc.
Roche Soins du diabète, division de Hoffmann - La Roche Limitée
Rogers Media inc.
Roland Boulanger & Cie ltée
Rona inc.
Royal Institution for the Advancement of Learning
Royer inc. (l.p.)
Ruchers promiel inc. (les)
Rudsak inc.
Running Room Canada inc.
S.C. Johnson and Son Limited
S.D. variations inc.
Salle André-Mathieu
Samsung Electronics Canada inc.
Sanbec Canada inc.
Sanofi Consumer Health / Sanofi Santé grand public
Sanofi-aventis Canada inc.
Santa Maria-Sofina Foods inc.
Santé Naturelle A.G. ltée
Saputo Dairy Products Canada G.P.

Sardo Foods
SATAU inc.
Schluter Systems (Canada) inc.
Scotts Canada Ltd.
Sealy Canada ltée
Sel Warwick inc.
SelectBlinds Canada L.P
Sennheiser (Canada) inc.
Sephora Canada
Serdy Média inc.
Serres et Jardins Girouard inc.
Serres Toundra
Serres Yargeau inc.
Serum International inc.
Service Alimentaire Desco inc.
Servier Canada inc.
Shafer-Haggart Ltd.
Shaklee Canada inc.
SharkNinja Operating LLC
Sharp Electronics of Canada Ltd.
Shaw Satellite G.P.
Shiseido (Canada) inc.
Shopper+inc.
Shop-Vac Canada Ltd.
ShurTech Brands, LLC
SIGVARIS Corp
Simons inc.
Skechers USA Canada inc.
Sleep Country Canada inc.
Smucker Foods of Canada co.
Snap-on Tools of Canada
Sobeys Québec

Société Bristol-Myers Squibb Canada (la)
Société d'assurance générale Northbridge
Société de Développement Culturel de Terrebonne
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 attractions touristiques du Québec
Société des fêtes et festivals du Québec
Société des Traversiers du Québec
Société du Musée d'archéologie et d'histoire de Montréal
Société en commandite Services FMD
Société MC commercial inc.
Société parc auto du Québec
Société Place des Arts de Montréal
Société pour la promotion d'événements culturels du Haut-Richelieu inc.
Société Sylvicole de St-Nicolas inc.
SoftMoc inc.
Solutions 2 GO inc.
Sony Electronics inc.
Sony Interactive Entertainment Canada
Sopar cosmetics inc.

Southwire Canada Company
Spécialiste du bardeau de cèdre inc.
Spécialités Lassonde inc.
Spécialités mb inc.
Spectra Premium Industries inc.
Spin Master Ltd.
Sport maska inc.
Staedtler-Mars Limited
Standard Products inc.
Station Mont Tremblant - Intrawest
Stericycle, ULC
STIHL Limited
Stoves builder international inc.
Stratos Pizzeria (1992) inc.
Structube Ltd.
St-Viateur Bagel
Subaru Canada inc.
Sublime Dessert inc. (les)
Subway Franchise Systems of Canada, Ltd.
Sun Life Assurance Company of Canada
Suncor Energy Products Partnership
Sun-Maid Growers of California
Sunrise Tradex Corp.
Supertek Canada inc.
Surplus R.D. inc.
Suzuki Canada inc.
Suzy's inc.
Swarovski Canada Ltd.
Synnex Canada Limited
Takeda Canada inc.

TallGrass Distribution
Targus Canada Ltd.
Taro Pharmaceuticals inc.
Taymor Industries Ltd.
Tazé Idistribution inc.
TD Bank Financial Group
Tech-Mix, une division de BAUVAL inc.
Technoform Industries ltée
TekSavvy Solutions inc.
TELUS Corporation
Tendances Concept inc.
Tender Corporation
Teva Canada Ltd.
The Aldo Group inc.
The Bank of Nova Scotia
The Brick Warehouse L.P.
The Business Depot Limited
The Children's Place (Canada) L.P.
The Clorox Company of Canada Ltd.
The Empire Life Insurance Company
The Great-West Life Assurance Company
The Hartz Mountain Corporation
The Hillman Group Canada ULC
The Mentholum Company of Canada Ltd.
The Minute Maid company Canada inc.
The North West Company L.P.
The Second Cup Ltd.
The Sherwin Williams Co.



<u>The Source (Bell) Electronics inc.</u>
<u>The TDL Group Corp.</u>
<u>Thermor Ltd.</u>
<u>THINaddictives inc.</u>
<u>Thomas, Large &amp; Singer inc.</u>
<u>Thriftys inc. (2005)</u>
<u>Thulé Canada inc.</u>
<u>Ticketmaster Canada LP</u>
<u>Tiffany &amp; Co Canada</u>
<u>Timex Group Canada inc.</u>
<u>TOPRING inc.</u>
<u>TOPS Products Canada</u>
<u>Tour East Holidays Canada inc.</u>
<u>Tourisme Abitibi-Témiscamingue</u>
<u>Tourisme Bas-Saint-Laurent</u>
<u>Tourisme Chaudière-Appalaches</u>
<u>Tourisme Lanaudière inc.</u>
<u>Tourisme Laval</u>
<u>Tourisme Mauricie</u>
<u>Tourisme Outaouais</u>
<u>Tours Chanteclerc inc.</u>
<u>Toyota Canada inc.</u>
<u>Trade Secrets Concord Ltd.</u>
<u>Transat A.T. inc.</u>
<u>Transcontinental Média S.E.N.C.</u>
<u>Trudell Medical International</u>
<u>TVA Publications inc.</u>
<u>U.S. Cotton (Canada) Co.</u>
<u>UAP inc.</u>
<u>U-Haul Co. (Canada) Ltée</u>
<u>UNFI Canada inc.</u>
<u>Uniboard Canada inc.</u>

<u>Unilever Canada</u>
<u>Uniprix inc.</u>
<u>Uni-sélect inc.</u>
<u>Unisoya 1986 inc.</u>
<u>Université de Montréal</u>
<u>Université du Québec à Montréal</u>
<u>Université du Québec en Abitibi-Témiscamingue</u>
<u>Université du Québec en Outaouais</u>
<u>Upfield Canada inc.</u>
<u>Urban Barn</u>
<u>Urgel Bourgie</u>
<u>Usana Health Sciences inc.</u>
<u>USP Canada inc.</u>
<u>Vacances Sunwing inc.</u>
<u>Vaillancourt Portes et Fenêtres</u>
<u>Valener</u>
<u>Valeurs mobilières Banque Laurentienne</u>
<u>Value Village Stores</u>
<u>Vanico Maronyx inc.</u>
<u>Vanier College</u>
<u>Vape Dépôt Distribution inc.</u>
<u>Vast-Auto Distribution Itée</u>
<u>Veg Pro International inc.</u>
<u>Vélo Québec</u>
<u>Vélo Québec Éditions</u>
<u>Ventilation Maximum Itée</u>
<u>Verbatim Americas LLC</u>
<u>Vergers du Minot inc.</u>
<u>Vergers Lacroix</u>
<u>Vergers Paul Jodoin inc.</u>
<u>vergers st-paul inc.</u>
<u>Vétoquinol N.-A. inc.</u>

<u>VF Outdoor Canada</u>
<u>Viande Richelieu inc.</u>
<u>Vibac Canada inc.</u>
<u>Vicwest Operating limited Partnership</u>
<u>Vidéo et Boutique Sexxx Plus</u>
<u>Vidéotron Ltée</u>
<u>ViewSonic Corporation</u>
<u>Vignoble de l'Orpailleur inc.</u>
<u>Vignoble Rivière du Chêne</u>
<u>ViiV Healthcare ULC</u>
<u>Villa Maria</u>
<u>Vincent d'Amérique inc.</u>
<u>Vincent S. Variété Itée</u>
<u>Vita Health Products inc.</u>
<u>Volaille Giannone inc.</u>
<u>Voortman Cookies Limited</u>
<u>VTech Telecommunications Canada Ltd.</u>
<u>W. Ralston Canada inc.</u>
<u>Wahl Canada inc.</u>
<u>Wakefield Canada inc.</u>
<u>Water Pik inc.</u>
<u>WD-40 Products (Canada) Ltd.</u>
<u>Weight Watchers Canada Ltd.</u>
<u>Wendy's Restaurants of Canada inc.</u>
<u>Weston Bakeries Ltd.</u>
<u>Whirlpool Canada L.P.</u>
<u>Winners Merchants</u>
<u>Win-Sir Textiles inc.</u>
<u>Wolf Steel Ltd.</u>
<u>Wrigley Canada</u>
<u>Xerox Canada Limited</u>
<u>Yamaha Motor Canada Ltd.</u>

<u>Yellow Pages Digital &amp; Media Solutions Limited</u>
<u>YM inc.</u>
<u>Yves Rocher Amérique du Nord inc.</u>
<u>Zebra Pen Canada Corp.</u>
<u>Zoetis Canada inc.</u>
<u>Zorah bio cosmétiques</u>
<u>Zwilling J.A. Henckels Canada Ltd.</u>

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# Financial statements of Éco Entreprises Québec

December 31, 2019  
(In thousands of dollars)

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## Independent Auditor's Report

To the Members of  
Éco Entreprises Québec

### Opinion

We have audited the financial statements of Éco Entreprises Québec (the "Organization"), which comprise the statement of financial position as at December 31, 2019, 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, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Other Matter

The financial statements of the Organization for the year ended December 31, 2018, were audited by another auditor who expressed an unmodified opinion on those financial statements on March 15, 2019.

### Other Information

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

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

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

March 27, 2020

Éco Entreprises Québec  
Statement of operations  
Year ended December 31, 2019  
(In thousands of dollars)

	Notes	2019	2018
		\$	\$
<b>Revenue</b>			
Corporate contributions – Schedules	10	152,110	146,902
Other revenue	11	3,330	1,891
		155,440	148,793
<b>Expenses</b>			
Compensation plan			
Municipal compensation	7	146,231	131,612
Allowance paid to RECYC-QUÉBEC	7	2,751	2,599
(Recoverable) uncollectable contributions		(1,365)	1,974
Operating expenses		754	579
		148,371	136,764
Administration expenses		6,058	4,939
Curbside recycling optimization		2,497	3,188
Amortization of capital assets and lease inducements		287	203
		157,213	145,094
<b>(Deficiency) excess of revenue over expenses</b>		<b>(1,773)</b>	<b>3,699</b>

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

Éco Entreprises Québec  
Statement of changes in net assets  
Year ended December 31, 2019  
(In thousands of dollars)

Notes	Temporary Funds	Permanent Funds	Invested in capital assets	Internally Restricted Funds	Unrestricted	Total
	\$	\$	\$	\$	\$	\$
Balance, January 1, 2018	8,907	8,419	330	19,220	806	37,682
Excess (deficiency) of revenue over expenses	3,954	(1,834)	(203)*	(2,187)	3,969	3,699
Acquisition of capital assets	—	—	696	—	(696)	—
Internal restriction	—	1,800	—	1,180	(2,980)	—
Balance, December 31, 2018	12,861	8,385	823	18,213	1,099	41,381
(Deficiency) excess of revenue over expenses	(1,773)	(4,133)	(336)*	(1,938)	6,407	(1,773)
Allocation to Permanent Funds (Schedules 2015 and 2016)	(3,863)	3,863	—	—	—	—
Acquisition of capital assets	—	—	198	—	(198)	—
Internal restriction	—	1,200	—	5,450	(6,650)	—
Balance, December 31, 2019	7,225	9,315	685	21,725	658	39,608

\* Composed of the amortization of capital assets.  
The accompanying notes are an integral part of the financial statements.

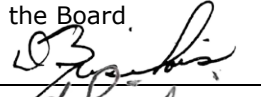


**Éco Entreprises Québec**  
**Statement of financial position**  
As at December 31, 2019  
(In thousands of dollars)

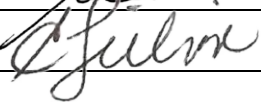
	Notes	2019	2018
		\$	\$
<b>Assets</b>			
Current assets			
Cash		1,942	80,669
Investments	3	68,945	51,218
Accounts receivable	4	4,392	24,776
Guaranteed deposits		1,323	—
Prepaid expenses		71	74
		76,673	156,737
Capital assets	5	685	823
		77,358	157,560
<b>Liabilities</b>			
Current liabilities			
Due to RECYC-QUÉBEC	7	31,997	109,121
Accounts payable and accrued liabilities	8	5,431	6,212
Deferred contributions – programs	9	226	692
		37,654	116,025
Lease inducements		96	154
		37,750	116,179
Commitments and contingencies	13 and 14		
<b>Net assets</b>			
Temporary Funds	12	7,225	12,861
Permanent Funds	12	9,315	8,385
Invested in capital assets		685	823
Internally Restricted Funds		21,725	18,213
Unrestricted		658	1,099
		39,608	41,381
		77,358	157,560

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

Approved by the Board,



\_\_\_\_\_, Director



\_\_\_\_\_, Director

**Éco Entreprises Québec**  
**Statement of cash flows**  
Year ended December 31, 2019  
(In thousands of dollars)

	Notes	2019	2018
		\$	\$
<b>Operating activities</b>			
(Deficiency) excess of revenue over expenses		(1,773)	3,699
Adjustments for:			
Deferred contributions recognized as revenue		(466)	98
Amortization of capital assets		336	203
Amortization of lease inducements		(58)	—
		(1,961)	4 000
Net changes in non-cash operating working capital items			
Accounts receivable		20,384	5,156
Guaranteed deposits		(1,323)	—
Prepaid expenses		3	6
Due to RECYC-QUÉBEC		(77,124)	(27,401)
Accounts payable and accrued liabilities		(781)	(491)
		(60,802)	(18,730)
<b>Investing activities</b>			
Acquisition of capital assets		(198)	(696)
Acquisition of investments		(169,327)	(81,114)
Receipt of investments		151,600	172,290
		(17,925)	90,480
<b>Financing activities</b>			
Increase in deferred contributions – programs		—	594
Lease inducements		—	123
		—	717
Net (decrease) increase in cash		(78,727)	72,467
Cash, beginning of year		80,669	8,202
<b>Cash, end of year</b>		<b>1,942</b>	<b>80,669</b>

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

1. Status and nature of activities

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

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

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

2. Accounting policies

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

*Adoption of amendments to Section 4433*

The Organization adopted the amendments to Section 4433, “Tangible capital assets held by not-for-profit organizations” for the fiscal years beginning January 1, 2019. In accordance with the transitional provisions, the Organization shall apply these amendments prospectively. The amendments relate to the componentization requirements for capital assets consisting of significant separate components and to the consideration of partial impairment. The adoption of these amendments had no impact on the disclosures or amounts recorded in the financial statements of the Organization during the period.

*Revenue recognition*

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

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

During the year ended December 31, 2019, the 2019 Schedule came into effect and targeted companies that market “containers and packaging” and “printed matters” in Québec filed their reports based on the quantity of materials for the year 2018. With respect to targeted companies that did not file a report, management has estimated contributions for the 2019 Schedule as at December 31, 2019, by applying the *Environment Quality Act* as well as the *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials*. By nature, these estimates are subject to measurement uncertainty and the effect of any changes in future years on estimates made during the year could require significant changes in the financial statements.

2. Accounting policies (continued)

With respect to corporate contributions under the Schedules for 2018 and previous years, the Organization recognizes corporate contributions when the targeted company meets its reporting obligation based on quantity of materials relative to the said period and applicable Schedule. Any changes to previous Schedules will be recorded in the year the change occurs.

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

Interest income on investments is recognized when earned.

*Municipal compensation*

The municipal compensation is recognized if there is an obligation towards municipalities’ representatives according to the *Regulation respecting the compensation for municipal services provided*. The municipal compensation is based on cost of services provided by municipalities during a year and related to materials or categories of materials subject to compensation, such as the cost of curbside recycling, transportation, sorting and conditioning, including fees related to compensate for management of these services. The compensation amount is determined annually by RECYC-QUÉBEC. For the 2019 Schedule, the net costs reported for 2018 are those that will be paid to RECYC-QUÉBEC.

*Temporary Funds*

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

*Permanents Funds*

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



2. Accounting policies (continued)

Internally Restricted Funds

The Organization has internally restricted funds designed for the following:

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

Financial instruments

Financial assets and financial liabilities are initially recognized at fair value when the Organization becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments are measured at amortized cost.

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

Capital assets

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

Computer equipment	Straight-line	3 years
Office furniture	Straight-line	3 years
Computerized reporting system and other softwares	Straight-line	3 years
Leasehold improvements	Straight-line	Term of the lease

Write-downs of capital assets

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

Lease inducements

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

2. Accounting policies (continued)

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 revenue and expenses during the reporting period. Key components of the financial statements requiring management to make estimates include the provision for uncollectable contributions. Actual results could differ from these estimates.

3. Investments

Redeemable term deposits bear interest at rates ranging from 1.17% to 1.70% (1.17% to 2.20% in 2018), and mature between August 2021 and August 2023 (August 2019 and December 2019 in 2018). Some of these annually redeemable term deposits bear graduated return rates and mature in 2021 (between 2019 and 2023 in 2018).

4. Accounts receivable

	2019	2018
	\$	\$
Corporate contributions – 2019 Schedule	5,691	—
Corporate contributions – 2018 Schedule	4,581	25,610
Corporate contributions – previous Schedules	792	7,602
Provision for uncollectable contributions	(7,280)	(9,274)
Other	608	838
	4,392	24,776

5. Capital assets

	2019			2018
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Computer equipment	997	869	128	170
Office furniture	416	338	78	102
Computerized reporting system and other softwares	1,546	1,439	107	81
Leasehold improvements	619	247	372	470
	3,578	2,893	685	823

6. Bank loan

The Organization has a line of credit of \$850,000 bearing interest at prime rate (3.95% as at December 31, 2019 and December 31, 2018) plus 1.50%, which is renewable annually. This line of credit is secured by a term deposit in the amount of \$850,000.  
As at December 31, 2019 and December 31, 2018, the Organization had not used its line of credit.

7. Due to RECYC-QUÉBEC

For each related period, under the terms of the certification delivered initially in June 2005 by RECYC-QUÉBEC and renewed in February 2012 and December 2016 (for 2017 to 2020), and pursuant to the *Environment Quality Act* (EQA), the Organization must deposit the amount for future payments of municipal compensation in trust with RECYC-QUÉBEC. This reserved amount is included in investments (\$31,997,135 as at December 31, 2019; \$28,903,519 as at December 31, 2018) and in cash (nil as at December 31, 2019; \$80,216,947 as at December 31, 2018).

The amount payable to RECYC-QUÉBEC includes the compensation payable to municipalities and the allowance for the 2019 Schedule (for the 2018 Schedule in 2018).  
As at December 31, 2019, the balance payable is \$31,997,135 (\$109,120,466 as at December 31, 2018).

8. Accounts payables and accrued liabilities

	2019	2018
	\$	\$
Trade accounts payable and accrued liabilities	4,781	5,645
Salaries, bonuses, benefits and vacations	570	347
Away-from-Home Recovery Program	22	162
Lease inducements – short-term portion	58	58
	5,431	6,212

9. Deferred contributions – programs

	2019	2018
	\$	\$
Balance, beginning of year	692	—
Amounts received during the year	—	1,400
Variation in contributions receivable	—	(806)
Amounts recognized as revenue during the year	(466)	98
Balance, end of year	226	692

10. Corporate contributions – Schedules

The corporate contributions for each Schedule are as follows:

	2019	2018
	\$	\$
2019 Schedule	149,377	—
2018 Schedule	2,336	144,015
Previous Schedules	397	2,887
	152,110	146,902

11. Other revenue

	2019	2018
	\$	\$
Interest income on investments	1,538	935
Interest and penalty income and administration fees on corporate contributions	1,306	1,048
Contributions – programs (Note 9)	466	(98)
Other	20	6
	3,330	1,891

12. Funds and internal restrictions

The following table shows the temporary and permanent funds under the categories of printed matter, containers and packaging.

	Temporary funds		Permanent funds	
	Printed matter	Containers and packaging	Printed matter	Containers and packaging
	\$	\$	\$	\$
Balance as at January 1, 2018	62	8,845	4,873	3,546
Excess (deficiency) of revenue over expenses of the year	(492)	4,446	11	(1,845)
Internal restrictions	—	—	—	1,800
Balance as at December 31, 2018	(430)	13,291	4,884	3,501
Excess (deficiency) of revenue over expenses of the year	(1,970)	197	(1,741)	(2,392)
Allocation to Permanent funds (Schedules 2015 and 2016)	(1,369)	(2,494)	1,369	2,494
Internal restrictions	—	—	—	1,200
Balance per category as at December 31, 2019	(3,769)	10,994	4,512	4,803
Total as at December 31, 2019		7,225		9,315



12. Funds and internal restrictions (continued)

During the year, the Organization has bound an internal restriction in the amount of \$5,450,000 (\$1,180,000 in 2018) to the internally restricted funds and \$1,200,000 (\$1,800,000 \$ in 2018) to the permanent funds.

13. Commitments

The Organization’s commitments relating to the operating lease contracts and the other contractual obligations are as follows:

a) Operating leases

The Organization’s commitments under office space and equipment leases total \$495,000 and mature until November 2023. The payments for the next four years with respect to the contractual obligations are as follows :

	\$
2020	182
2021	188
2022	123
2023	2

These operating leases include leases over a five-year term for office space, expiring in August 2022, which include additional fees for building rental based on a percentage increase of property taxes and certain operating costs, and one renewal option of an additional five-year period.

b) Other contract

The Organization has committed under a contractual agreement to pay an amount of 1 million dollars in 2020.

14. Contingencies

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

15. Financial instruments

*Management risk*

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

*Interest rate risk*

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

*Credit risk*

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

*Liquidity risk*

Liquidity risk is the risk that the Organization will not be able to meet its financial obligations as they fall due. The Organization's objective is to have sufficient liquidity to meet its liabilities when due. The Organization monitors its cash balances and cash flows generated from operations to meet its requirements. As at December 31, 2019, the most significant financial liabilities are accounts payable and accrued liabilities and the amount due to RECYC-QUÉBEC.

16. Subsequent events

Subsequent to the year-end, on March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. The duration and impact of COVID-19 are unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and condition of the Organization in future periods.

17. Comparative figures

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



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