



finance innovate recover

2013
Annual Report

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Éco Entreprises Québec

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ÉEQ: An Innovative Financial Partner for Curbside Recycling

ÉCO ENTREPRISES QUÉBEC (ÉEQ) IS THE ORGANIZATION THAT DEVELOPS THE SCHEDULE OF CONTRIBUTIONS, COLLECTS COMPANY CONTRIBUTIONS THAT ARE THEN REDISTRIBUTED TO FINANCE MUNICIPAL CURBSIDE RECYCLING PROGRAMS IN QUEBEC. ÉEQ ALSO ENCOURAGES INNOVATION AND SHARES BEST PRACTICES IN ORDER TO OPTIMIZE THE RECYCLABLE MATERIALS VALUE CHAIN. TO DO SO, ÉEQ COOPERATES, ON THE ONE HAND, WITH COMPANIES TO REDUCE QUANTITIES AT THE SOURCE AND ENCOURAGE THE USE OF RECYCLABLE MATERIALS AND, ON THE OTHER, WITH MUNICIPALITIES AND OTHER STAKEHOLDERS TO INCREASE RECYCLING AND THE ECONOMIC VALUE OF RECOVERED MATERIALS.

Created by companies that put containers, packaging and printed matter (CP&PM) on Quebec's market, ÉEQ is a private non-profit organization certified by RECYC-QUÉBEC in 2005 under the Environment Quality Act.

Skillfully developed initiatives and a thorough approach to all its endeavours have made ÉEQ a sought-after partner not only in Quebec but also throughout Canada and North America.

2013 

Our Progress Spurs us to do More and Better

WHEN I CONSIDER ALL THE ACTIVITIES ÉCO ENTREPRISES QUÉBEC CARRIED OUT LAST YEAR AND FUTURE ACTIONS FOR WHICH THE GROUNDWORK HAS RECENTLY BEEN LAID, I AM IMPRESSED BY THE REMARKABLE ACHIEVEMENTS.

ÉEQ was born from the need to structure company contributions to curbside recycling as decreed by the government in its approach to extended producer responsibility (EPR). That is the challenge the organization has taken up, and it has done so in an efficient and innovative manner throughout the years following its certification in 2005.

Stimulated by the entrepreneurial “genes” of its member companies, ÉEQ is aware that its role as collector is certainly necessary, but it’s not enough. To draw the greatest value from company contributions, we need to ensure that the entire value chain is optimized. Over the years, ÉEQ’s initiatives, expertise and overall vision have resonated with curbside recycling partners, thus confirming its function as an optimizer.

That is why ÉEQ is moving from simply providing a service, a role it will continue to fulfill for contributing companies, to taking a more business-oriented approach. That evolution is outlined in our new 2013-2016 strategic plan, and particularly provided for in the recast of our General By-laws. In application for more than ten years, the by-laws needed to be revised in order to give the organization rules of governance that better match the realities ÉEQ and its members now

face and its vision for the future. In so doing, we will be better able to support the evolution of curbside recycling and strengthen the role played by industry and ÉEQ as its representative.

Together, we will contribute to optimizing Quebec’s materials recovery system. It is therefore essential to determine viable solutions to such major issues as how non-designated materials are dealt with. We are convinced that the efficient reclamation of recyclable materials using innovative and fair processes is the best way to preserve the environment while creating maximum wealth and maintaining competitiveness among our companies.

ÉEQ’S FIRST PRIORITY: SERVICE TO COMPANIES

ÉEQ’s main function is still to establish fair Schedules of Contributions and to apply them as efficiently as possible to all targeted companies. With the simultaneous application of several recent Schedules – a challenge that ÉEQ and contributing members rigorously met over the past two years –, we brought on board skilled personnel and implemented processes in order to improve collection efficiency. Ensuring that everyone pays their fair share is only right.

That expertise and rigorous attention to detail applied as the 2009 Schedule of Contributions came to a close enabled us to return \$6 million to contributing companies who overpaid or deserved credits for the use of recycled content.

With the help of member companies and external experts, we are currently revising the fee formula in light of best practices in order to simplify, stabilize and improve the predictability of company contributions.

COMPANIES RESPOND TO ÉEQ’S CALL

Standing behind ÉEQ’s proposed business model that seeks to optimize every step of the curbside recycling value chain, our companies are following suit and taking action beyond their function as contributors.

Upstream from curbside recycling, the 2013 launch of the OptimEco.ca portal represents a new push in the promotion of ecodesign. Member company initiatives and experience are prominently displayed in the OptimAction section, providing inspiration to other companies wishing to reap similar advantages.

With regard to curbside recycling itself, a number of member companies joined ÉEQ in tackling the crucial issue of materials not

designated by the Regulation. Those efforts involved not only reaching out to political decision-makers but also making public statements that were picked up by the media.

A RECOGNIZED MODEL

EPR Canada, a private independent organization, ranked Quebec's model of extended producer responsibility first among EPR programs, along with British Columbia, while the

In the field, every step of the value chain can be enhanced, particularly at the crucial step of recyclable materials sorting. Together, we can optimize curbside recycling and make progress so that it is considered not only a public service, but also the most efficient and effective way to reclaim recyclable materials. This valuable resource is a source of wealth that we cannot be content to export at bargain

ACKNOWLEDGEMENTS

On behalf of ÉEQ's Board of Directors, I would like to thank all companies for their contribution. My special thanks go to those companies who agreed to work with us in playing an active role in the optimization of the curbside recycling value chain alongside with us.

I am particularly grateful to our partners and especially municipalities and their associations, who are joining us in developing and adopting best practices in curbside recycling as well as those who will take part in the Best Practices Initiative.

To my colleagues on the Board of Directors, my very special thanks for sharing their essential experience and insight at this turning point of Éco Entreprises Québec's mission. Finally, I would like to thank every member of ÉEQ's dynamic team.



Chair of the Board
Denis Brisebois

Product Stewardship Institute (PSI), under the direction of PAC Next, determined that Quebec had one of the highest performing programs. This double recognition confirms that we have the framework required to make curbside recycling the success it deserves to be.

basement prices. Increasing quality and quantity will enable Quebec to create and support flourishing companies that provide viable jobs in the recycling and transformation sectors.

Working Together to Make Curbside Recycling a Success

IN ITS DUAL ROLE AS INDUSTRY REPRESENTATIVE AND GOVERNMENT-CERTIFIED ORGANIZATION, ÉCO ENTREPRISES QUÉBEC HAS FULFILLED ITS PRIMARY RESPONSIBILITY IN AN INCREASINGLY EFFICIENT MANNER: THE ESTABLISHMENT OF SCHEDULES OF CONTRIBUTIONS AND PAYMENT COLLECTION. INDUSTRY CONTRIBUTIONS HAVE IN FACT RISEN DRAMATICALLY OVER RECENT YEARS TO REACH, AS OF THE 2013 SCHEDULE, 100% OF THE ELIGIBLE NET COSTS OF MUNICIPAL CURBSIDE RECYCLING PROGRAMS IN QUEBEC.

However, considering ÉEQ's activities from that sole point of view leaves much unsaid. Our status as a private non-profit organization responsible for applying the legal and regulatory provisions set out by the Government of Quebec places us in a unique position to tackle curbside recycling from a different angle, specifically from a business point of view. That is why the move from the role of collector to optimizer has come quite naturally to ÉEQ. Over the years, as partnerships developed and studies and initiatives were undertaken, we evolved into a facilitator of curbside recycling optimization, a role that is increasingly recognized and appreciated.

In 2013, significant progress was made at every step of the curbside recycling value chain. Our initiatives place us at the heart of the action, shoulder to shoulder with our partners. Some of those initiatives have already delivered results for several years now, including Schedule development, collecting fees fairly, encouraging our contributing companies to use recycled materials and ecodesign their containers and packaging with the launch of the OptimEco.ca portal

in 2013, and pursuing the activities of the Away-from-Home Recovery Program. Other initiatives were planned and implemented in 2013, especially those relating to visibility and awareness, the Best Practices Initiative and the activities of bacst+.

We will continue these efforts and will intensify them in 2014 and in the future. New initiatives will be developed, and they will all be focused on the same objective: making curbside recycling a success. Given North-American and international experience, we are deeply convinced that curbside recycling is the best choice for preserving our environment and for creating as much wealth as possible from the reclamation of recyclable materials in Quebec.

ÉEQ, AN EFFICIENT ORGANIZATION

The scope and thoroughness of Quebec's extended producer responsibility (EPR) programs have been acknowledged. For companies that put containers, packaging and printed matter on the market, ours is one of the most demanding systems in North America.

We therefore focus our efforts on simplifying the reporting process for companies, ensuring that the Schedule structure and payment collection are fair, and are working towards greater fee predictability and stabilization. Our active involvement in curbside recycling optimization and partnership development also require ÉEQ's team to broaden its range of expertise and skills. To fulfill that part of our mission, we endeavour to keep our organizational structure flexible, efficient and geared towards results.

FOR CURBSIDE RECYCLING TO BE A SUCCESS, IT MUST BE BETTER UNDERSTOOD

Greater recognition of ÉEQ's actions and curbside recycling issues in general contribute to raising awareness among stakeholders and the general public. In 2013, we launched several initiatives in that regard, including the sponsorship of the Mosaïcultures Internationales de Montréal, a new Gaïa prize and an ecodesign award as part of the Phénix de l'environnement contest, continuation of the Recycling is remaking campaign in partnership with RECYC-QUÉBEC, a survey on

the appropriate use of recycling bins, in addition to giving presentations at various forums.

The recognition ÉEQ garners from such initiatives bolsters its leadership and credibility in the eyes of various stakeholders and partners, and enables us to play a greater role in curbside recycling optimization.

member from the Americas to join the Extended Producer Responsibility Alliance (EXPRA), with whom we wish to share our strategic vision of the curbside recycling value chain.

Our activities are intimately tied to those of municipalities, as ÉEQ's contributing companies now assume 100% of the eligible net costs of curbside recycling programs. Our

will thus have the opportunity to strengthen ties with municipalities in various regions of Quebec and sow the seeds of efficiency that will benefit everyone.

PARTICIPATING IN CURBSIDE RECYCLING ISSUES

In 2014, we expect discussions to begin on the possibility of transferring to industry increased responsibility for curbside recycling programs, as suggested in Action 19 of Quebec's Residual Materials Management Policy and its 2011-2015 Action Plan. We are prepared to flesh out the pros and cons of an eventual transfer of such new responsibilities. In this regard, we developed a range of scenarios to take Quebec's context into consideration that include curbside recycling optimization and the wealth that can be created from recyclable materials.

Regardless of the outcome of those discussions and their timeline, we must quickly address certain issues that prevent curbside recycling from delivering all possible environmental and economic advantages. Those issues concern, for example, materials not designated by the compensation plan that are placed in recycling bins, the optimization of sorting practices, the quality of recyclable materials sold and the relevance of maintaining the deposit system in parallel to curbside recycling. It is time to cooperate, make decisions and take action!



CONTRIBUTING TO THE EFFICIENCY OF OUR PARTNERS' ENDEAVOURS

By broadening its expertise, developing partnerships with major stakeholders and sharing information with our Canadian and European counterparts, ÉEQ was the only

relationships with municipalities and their associations are therefore crucial. Following a highly successful information and familiarization tour in 2012, we have already laid the foundations and will fully deploy a dynamic partnership known as the Best Practices Initiative in 2014. We

ACKNOWLEDGEMENTS

First, my heartfelt thanks go to contributing companies and especially ÉEQ members who actively participate in Schedule development, cooperate with our counterparts elsewhere in Canada and contribute to so many other activities on which rest our ability to make curbside recycling a success.

My special thanks go to our colleagues at the Ministère du Développement durable, de l'Environnement, de la Faune et des Parcs (MDDEFP) and RECYC-QUÉBEC.

Last, but not least, I would like to thank the members of the Board of Directors for their unfailing support as well as the entire team here at ÉEQ. I am

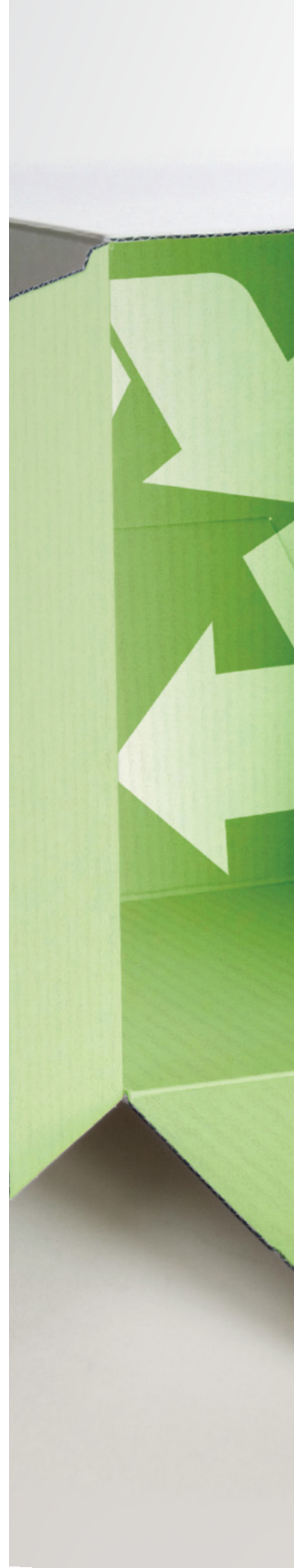
"STAKEHOLDERS CAN COUNT ON ÉEQ'S FULL AND CONSTRUCTIVE PARTICIPATION IN THE SEARCH FOR SUSTAINABLE SOLUTIONS TO OUR COMMON CHALLENGES. NOT ONLY DOES COST OPTIMIZATION DEPEND ON IT, BUT SO DOES THE QUALITY OF OUR ENVIRONMENT AND THE CREATION OF WEALTH FOR COMPANIES AND THE JOBS THEY MAINTAIN DOWNSTREAM OF CURBSIDE RECYCLING."

I would like to express my sincere appreciation to our partners at every step of the curbside recycling chain and especially those in the municipal sector. By committing to optimization, these partners play a vital role in the success of our common endeavour.

fully aware of the challenges they take up and sincerely appreciate the great professionalism they demonstrate. It is due to their dedication that things get done. Thank you all!



President and Chief Executive Officer
Maryse Vermette





A vision
put into
action

THE PROGRESS ACHIEVED SPURS FURTHER ACTION

Once it was certified in 2005, ÉEQ quickly fulfilled its main duty, i.e. to establish the Schedule of Contributions and collect contributions fairly in order to enable companies to meet their new obligations under the extended producer responsibility program (EPR) for containers, packaging and printed matter (CP&PM). Over the years and with the growing share of the net costs of curbside recycling programs shouldered by companies, ÉEQ refined its function as a "collector." In considering issues related to curbside recycling, one thing stood out: indeed the role as collector is an essential one, but we need to go further in order to optimize the contributions paid by industry.

With that diagnosis in mind, ÉEQ developed a vision and strategic directions in order to fulfil an increasingly vital role both upstream and downstream of curbside recycling financing. Upstream, the organization can encourage companies to reduce at the source and select recyclable CP&PM. Downstream, optimization at every step of the system can contribute to overall performance. Cooperating with greater numbers of stakeholders at every step of the system, ÉEQ gained an in-depth understanding of curbside recycling issues. ÉEQ is taking its place at the heart of the action, whether that involves gathering business intelligence to implement a vision tailored to Quebec's realities, developing innovative tools benefiting contributing companies or encouraging the adoption of best practices.

It is in this context that 2013 constituted a turning point in ÉEQ's history, as a number of initiatives launched then will be turned into action in 2014 and coming years.

VISIBILITY THAT MAKES SENSE

Curbside recycling success depends on everyone's commitment. Vital messages need to be heard and, for that to happen, their intended audiences must recognize and appreciate the issuer. For ÉEQ, it is therefore important to be seen side by side with industry and to participate in discussions with decision-makers and curbside recycling stakeholders right where they meet and obtain information on major environmental and EPR issues.

General public

In 2013, we stepped up visibility activities relating to our mission. For the general public, we completed the third and final year of our

Recycling is remaking campaign in cooperation with RECYC-QUÉBEC, refreshed the RECREER.CA portal in order to reduce the quantity of non-designated materials placed in recycling bins and arranged for The Remaking Machine to tour several Montréal movie theatres with a fun materials recovery activity that went viral after the clip was posted on the Internet.



MOSAÏCULTURES
INTERNATIONALES
MONTRÉAL 2013

What's more, ÉEQ took part in the 2013 Mosaïcultures Internationales de Montréal as an eco-responsible partner. In cooperation with the Away-from-Home Recovery Program, we contributed to the installation of 80 additional materials recycling stations at Montréal's Botanical Gardens. Our association with Mosaïcultures was doubly successful in that our

2003

Creation of ÉEQ

2005

1st certification
for ÉEQ

2007

1st agreement
on Schedules of
Contributions
(2005 and 2006)

Creation of the
Away-from-Home
Recovery Program

1st materials
characterization
study

2008

Best practices
guide for
municipalities

Voluntary Code
of Best Practices
for the Use of
Shopping Bags



name was prominently displayed to several thousand visitors during an event that supported the thrust of our mission.

We also ordered a survey on public perception of what materials should be placed in recycling bins. Findings show that up to half the people queried remain confused on the issue, a fact that was picked up by the media. Major curbside recycling stakeholders were thus awakened to the fact that, if success is to be achieved, future awareness campaigns need to focus on specific topics to encourage people to recycle more and better.

Stakeholders

To reach carefully targeted audiences, we placed ads in specialized publications and published topical articles signed by our President and CEO, Maryse Vermette. She also gave presentations to key stakeholders, particularly regarding

the harmonization of Canadian EPR initiatives. In addition, ÉEQ was a major partner of the Conference on Canadian Stewardship 2013, which brought together stakeholders in environmental stewardship.

We took part in the prestigious Phénix de l'environnement recognition event and created an all-new award entitled "Ecodesign of a container, packaging or printed matter" dedicated to our contributing companies.

As part of the Gaïa awards, which recognize excellence in food packaging, we joined life cycle consultants Quantis and the *Institut de développement de produits* (IDP) in offering a special distinction called "Towards ecodesign" to the most environmentally progressive Gaïa finalist. The award recipient also won several hours of coaching and access to ecodesign tools offered by the three partners.

FROM COLLECTOR TO OPTIMIZER

Today's messages, initiatives and actions involve much more than financial compensation for the net costs of curbside recycling – which, in and of itself, is significant. Our desire to optimize at every step of the curbside recycling value chain is now recognized and gaining momentum with stakeholders. Our companies are following suit by initiating their own representations to the government, submitting opinions on draft regulations and taking a public stand in support of curbside recycling.

Our mission has broadened over the years. Éco Entreprises Québec is now a recognized stakeholder and has shown resolve in working to make curbside recycling a success alongside key players in order to create wealth from the reclamation of recyclable materials.



2009

Symposium on responsible production and consumption
Recognition program for responsible packaging
Financial assistance for Quebec sorting centres
Member of the Chaire internationale sur le cycle de vie

2010

Fact sheets on problematic materials
New ECO-D reporting system
1st credit for recycled content in North America

2011

1st major public awareness campaign
1st Voluntary Code for the Optimization of Containers, Packaging and Printed Matter

2012

2nd certification for ÉEQ
Best practices tour of municipalities
Creation of bacs+
1st Quebec activity-based costing model (ABC)

2013

OptimEco.ca, the CP&PM optimization portal
Best Practices Initiative for Curbside Recycling
New agreement with the MDDEFP on away-from-home materials recovery



Optimizing Company Contributions in Quebec

Company contributions to the extended producer responsibility (EPR) program for containers, packaging and printed matter (CP&PM) can only be optimized if the curbside recycling value chain is optimized. In this regard, it is in the interest of our 3,000 contributing companies that ÉEQ fulfills its main responsibilities in an exemplary way by:

- > Establishing an annual Schedule of Contributions based on a rigorous approach, and mobilizing contributing companies and other involved stakeholders.
- > Collecting contributions efficiently and fairly.
- > Developing a Schedule of Contributions that is stable and predictable.
- > Facilitating company contributions, particularly by simplifying the reporting process, especially for small and medium-size companies.
- > Encouraging companies to adopt best practices, particularly with a credit for recycled content in printed matter and certain containers and packaging they put on Quebec's market. In this regard, ÉEQ is the first organization in North America to implement such a credit.



To contribute further to the curbside recycling value chain, we are adding to these responsibilities the financing and participation in initiatives that, upstream, reduce the quantity of CP&PM produced and, downstream, increase revenues from the sale of recyclable materials. Curbside recycling is thus enhanced, which is to everyone's benefit.

EFFICIENT MANAGEMENT OF OUR RESOURCES

In March 2013, we announced a reorganization of our services and created the Office of the Vice-President, Compensation Plan, which oversees Company Services, Compliance and Audit, and Fee Development. This new structure reflects the emphasis we put on

our primary function and our desire to better meet the expectations of contributing companies.

In the pursuit of fairness, we stepped up the identification of targeted companies, followed up with non-compliant companies and processed Company Reports and requests for changes. Thanks to those efforts, more than \$6 million was returned to contributing companies when credits for recycled content (for 2010, 2011 and 2012 Schedules of Contributions) and adjustments to contributions paid for 2009 are considered.

Tight control over operating costs was maintained even though ÉEQ's personnel now provide a wider range

of services and are increasingly called upon to work with key curbside recycling stakeholders. Those costs were kept below 3% of the amounts we collected in 2013.

**AN INCREASINGLY
SIGNIFICANT CONTRIBUTION**

Compensation payments on three Schedules of Contributions – 2010, 2011 and 2012 – imposed a heavy financial burden on companies and required significant efforts on ÉEQ's part. We can proudly say, however, "mission accomplished" with a record total compensation of \$304 million remitted between October 2012 and October 2013. The chart below shows the evolution of contributions collected and the increased share financed by

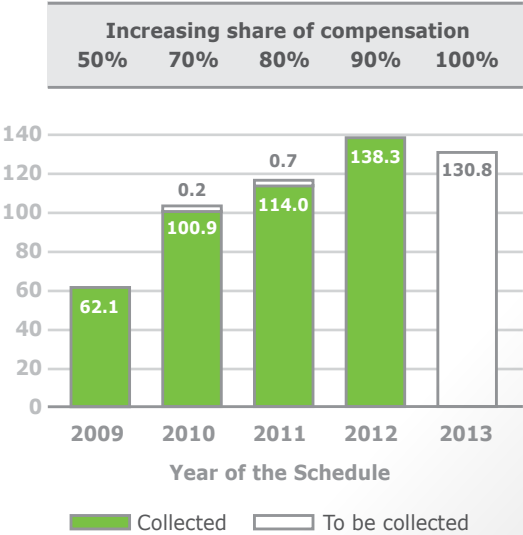
industry, which grew from 50% in 2009 to 100% in 2013. Note that the estimated amount for 2013 is lower than what was collected in 2012 thanks to a 7.5% deduction from net costs for non-designated materials (deduction applicable to the 2013 and 2014 Schedules of Contributions).

Due to delays in the tabling of the *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials*, additional efforts will be required in 2014, as the 2013 Schedule of Contributions could not be published during the related year and consultations for the development of the 2014 Schedule had to be postponed.

**AMOUNTS COLLECTED AND RETURNED
TO CONTRIBUTORS FOLLOWING THE
APPLICATION OF COMPLIANCE PROCEDURES
AND SCHEDULE TERMS**

Actions taken	Amounts collected in 2013	Amounts returned in 2013
Follow-up of free-rider companies	+ \$2.7 M	-
Follow-up of late-payers	+ \$2.2 M	-
Review, analysis and audit process	+ \$3.7 M	- \$5.0 M
Imposed invoices and legal action	+ \$1.4 M	-
Credit for post-consumer recycling relating to 2010, 2011 and 2012 Company Reports	-	- \$1.0 M
Return of excess amounts collected for 2009 Company Report	-	- \$0.7 M
Total	+ \$10.0 M	- \$6.7 M

**CONTRIBUTIONS COLLECTED
AND TO BE COLLECTED
(in \$ thousands)**



* Data extracted on February 24, 2014.

DEVELOPPING A CLOSER RELATIONSHIP

A better coordinated Company Services Department within our organizational structure will foster closer ties with companies in order

agreed on two issues: costs need to be optimized and the reporting process simplified.

They also want to know how their contributions are used. We are

the size of the company. Given their significant contributions and obligations to our counterparts elsewhere in Canada, large companies are better informed about who we are and have a better appreciation of what we do. For them, harmonizing approaches and reporting processes across Canada is most important.

These companies have the means and the influence to make them great allies in our efforts to raise awareness about major curbside recycling issues. The fact that many of them took action to support our 2013 representations to the government on non-designated materials – also known as “other” materials – is a testament to the compatibility of our views and actions.

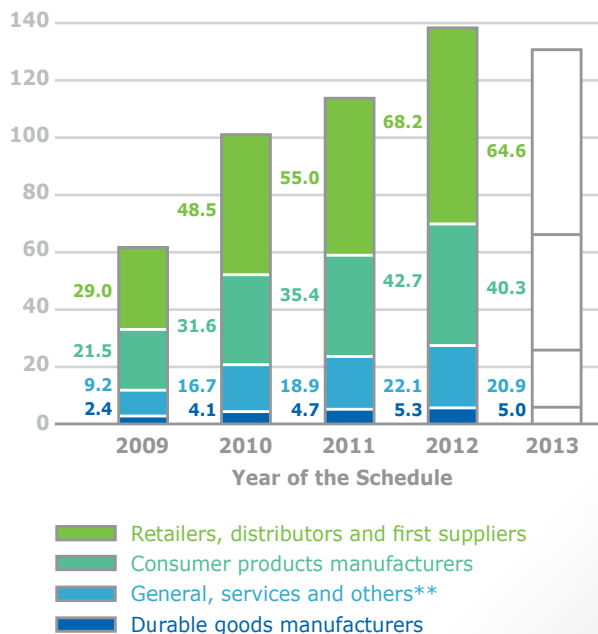
Small and medium-size companies

One of our priorities is to better inform small and medium-size companies and simplify reporting. Consequently, we developed flat fees and simplified calculation methods in order to lighten their administrative burden and ensure that regulatory compliance does not place disproportionate demands on those companies. Keeping fairness in mind, we continue to identify small and medium-size companies that are subject to the Regulation.

Harmonization of practices

EPR systems in the country’s various provincial jurisdictions are increasingly complex and require larger and larger contributions from targeted companies. In this regard,

CONTRIBUTIONS COLLECTED AND TO BE COLLECTED BY SECTOR OF ACTIVITY (in \$M)*



* Data extracted on February 24, 2014.

** Since the 2010 Schedule of Contributions, the “General, services and others” category also includes magazine publishers.

to get a clearer grasp of their needs and provide better support. In 2013, we organized group meetings with representatives of companies of all sizes to get an understanding of their particular concerns and the issues they deal with. In those meetings, companies unanimously

therefore developing projects to help them better understand ÉEQ, its mission and achievements. This annual report provides answers to many of their questions.

Large companies

Expectations differ according to

ÉEQ is taking steps to harmonize practices with other provincial EPR programs applicable to recyclable materials and has set up a Board sub-committee to study the issue.

A GOOD SYSTEM THAT NEEDS REFINEMENT

Quebec’s EPR programs have been recognized throughout Canada, particularly the one targeting companies that market containers, packaging and printed matter. Despite the fact that it is the most efficient system to recover recyclable materials, some aspects of curbside recycling need to be improved if we are to optimize how industry’s financial contributions are used.

Non-designated materials

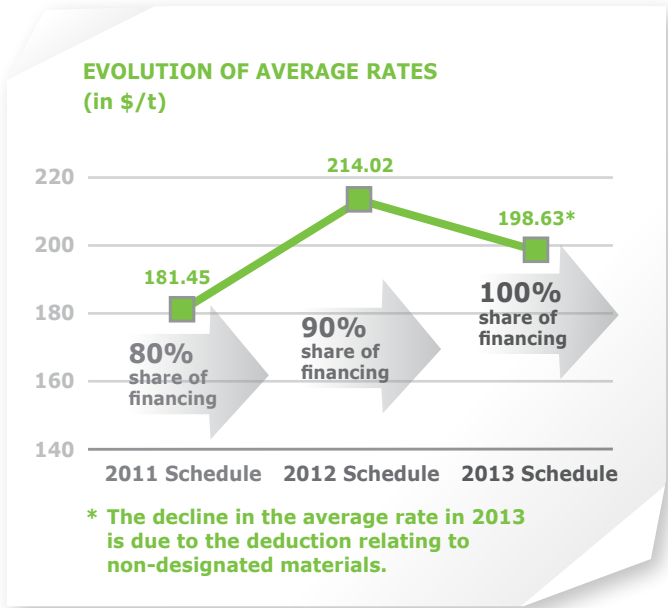
The findings of the activity-based allocation model (ABC) co-financed by ÉEQ and RECYC-QUÉBEC show that residents are placing increasing quantities of materials not designated by the EPR program for CP&PM in their recycling bins. Urgent and substantive measures are required to correct the situation, as these non-designated materials – also known as “other” materials – represented, in 2013, 15% of quantities collected and almost 18% of the net costs of curbside recycling programs.

That issue was one of the main points we hoped to see resolved in the amended *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials*. We expect that the solution chosen, i.e. having

contributing companies and municipalities share that cost, will evolve further. The most durable solution would be that companies would not have to pay for products for which they are not responsible, all the while finding a way, in cooperation with municipalities, to significantly reduce the quantities of “other” materials placed in recycling bins.

Policy stated that the government would assess, in 2014, the pros and cons of transferring responsibility for municipal curbside collection and reclamation of CP&PM to industry.

ÉEQ is intimately involved in the initiative and intends to closely monitor the government’s implementation process in order to



Building a business model

Given the size of industry’s financial contribution, it is essential to move from a public service model towards a Quebec curbside recycling business model.

Industry involvement will be essential to developing that business model. Action 19 of Quebec’s Residual Materials Management

provide a substantive contribution. The curbside recycling business model must be developed with the entire value chain in mind. It will be important to optimize every step of the chain, especially financial aspects as company resources are limited. In its role as the interface between industry and legal obligations, ÉEQ is well positioned to contribute to that optimization.

**COMPANIES – AN INTEGRAL
PART OF THE VALUE CHAIN**

We are pleased to report that contributing companies got increasingly involved in our projects in 2013. Whether by ecodesigning their containers and packaging, participating in discussions on the

Schedule and regulatory issues, optimizing and enhancing curbside recycling, companies are doing more to improve the curbside recycling value chain.



Increasingly
committed
to the value
chain



finance
innovate
recover

Outstanding Expertise for our Companies

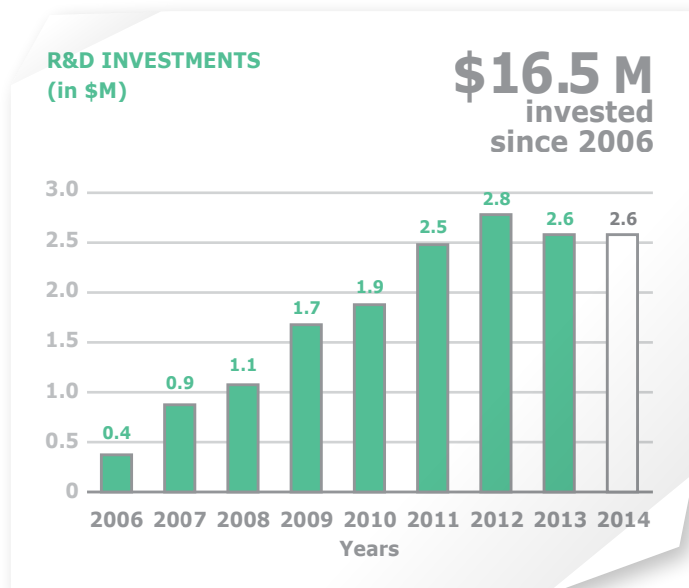
Optimizing a field as broad as recyclable materials recovery that involves such a variety of stakeholders and variables cannot be accomplished on the basis of intentions and perceptions. That is why, since 2006, ÉEQ has invested \$16.5 million, including almost \$3 million last year alone, in research and development, business intelligence and innovation. ÉEQ's methodical, fully documented and innovative approach is the characteristic our partners appreciate most as we work on common projects.

Business intelligence may seem to be an abstract concept, but its effects are very real. A good example is Quebec's activity-based costing model (ABC) developed in cooperation with RECYC-QUÉBEC and consulting firm Raymond Chabot Grant Thornton. It is the "Quebec curbside recycling model" the government now uses to update the allocation of costs to each class of materials and provides data for Schedule of Contribution calculations. What's more, the ABC was instrumental in identifying and quantifying non-designated materials, an essential aspect of curbside recycling optimization. That is only one example of the value of our investments in business

intelligence serving contributing companies and all stakeholders in Quebec's curbside recycling system.

With regard to innovation, our many initiatives dovetailed into a major project launched in October 2013: OptimEco.ca

Code for the Optimization of Containers, Packaging and Printed Matter. Our companies welcomed the tool and expressed an interest in our going even further. We therefore partnered with PAC NEXT, which is an initiative of the Packaging Association of Canada



OPTIMIZATION AND ECODESIGN IN ONE WORD: OPTIMECO.CA

ÉEQ has been involved in the optimization of containers, packaging and printed matter (CP&PM) for many years, as is evidenced by our 2011 *Voluntary*

(PAC), to join in the work of the Canadian Council of Ministers of the Environment. This fruitful collaboration laid the groundwork for the next step: the development of an interactive tool. We hope the ecodesign of CP&PM will continue to draw the interest of more

companies and organizations active in conditioning, packaging and, more broadly, reclaiming recyclable materials via a voluntary approach that is beneficial to the environment and generates savings.

From ÉEQ's standpoint, OptimEco.ca brings together and enhances information about CP&PM ecodesign first introduced in our Voluntary Code, technical sheets on material recyclability and technological monitoring. All these tools help

to identify and share the most promising solutions with our contributing companies.

OptimEco.ca is not only an accumulation of practical information. It is an invitation to companies to benefit from the experience of their peers and generate savings by taking action, launching an ecodesign initiative and integrating the results in their daily practices.

The benefits are indeed significant. In a survey on the profitability of ecodesign¹ initiatives conducted in Quebec and in France in February 2014, 96% of respondents said that ecodesign had a positive or neutral effect on company profits. Ecodesigned packaged products do more than improve the bottom line: in addition to environmental benefits, they are more positively perceived by consumers, and that can be turned into a competitive advantage.



THE TWO BEST CHARACTERISTICS OF THE PORTALS ARE INTERACTIVENESS AND FLEXIBILITY. WE PLAN TO DEVELOP OPTIMECO.CA IN SUCH A WAY AS TO CONTINUALLY ADAPT TO THE ISSUES COMPANIES FACE WITH REGARD TO ECODESIGN.

¹ INSTITUT DE DÉVELOPPEMENT DE PRODUITS, "La profitabilité de l'écoconception : une analyse économique," <http://www.idp-ipd.com/la-profitabilite-de-l-ecoconception>

The OptimAction segment of our portal is the place where testimonials and inspiring examples from contributing companies are displayed. Developed in cooperation with Quantis life cycle analysis consultants, OptimAction provides companies with a structure, practical tools for optimizing their containers, packaging and printed matter, as well as a calculator to assess the environmental benefits of their ecodesign initiative.

CURBSIDE RECYCLING IN EVOLUTION

In order to optimize Quebec's curbside recycling value chain, we also study and keep a technological watch of models implemented throughout North America and in Europe.

Canadian initiatives have quickly emerged during the past decade, and they continue to evolve. European knowledge also provides

a wide range of models based on more than twenty years experience. That is why we feel that our affiliation with the Extended Producer Responsibility Alliance (EXPRA) provides value added, as it gives us access to non-profit eco organizations from approximately twenty European countries. ÉÉQ is the only affiliate from the Americas and our membership, accepted on the basis of the experience we developed to date, is a source of pride.

"QUANTIS CANADA IS PROUD TO SUPPORT THE OPTIMECO.CA PORTAL AND THE OPTIMACTION COMMUNICATIONS TOOL. BOTH PRAGMATIC AND THOROUGH, THESE INNOVATIVE TOOLS ARE ESSENTIAL RESOURCES FOR COMPANIES WISHING TO DEVELOP OR USE MORE ECO-RESPONSIBLE PACKAGING."

- QUANTIS CANADA

"OPTIMECO.CA IS A SIGNIFICANT SOURCE OF INFORMATION, DOCUMENTATION AND INSPIRING INITIATIVES. IT IS AN IMPORTANT TOOL TO HELP DESIGN TEAMS, COMPANIES AND ALL PLAYERS IN THE FIELD IMPROVE THEIR PRACTICES."

- INSTITUT DE DÉVELOPPEMENT DE PRODUITS (IDP)

Given that we wish to develop a curbside recycling model with the best possible quality/price ratio – i.e. that is optimal at every step of the value chain –, we endeavour to draw from European and Canadian experience and to compare results in a variety of contexts. In so doing, we will be able to provide a constructive contribution to the enhancement of Quebec's curbside recycling model so it is as effective as possible and reflects our circumstances.

SUPPORTING STAKEHOLDERS

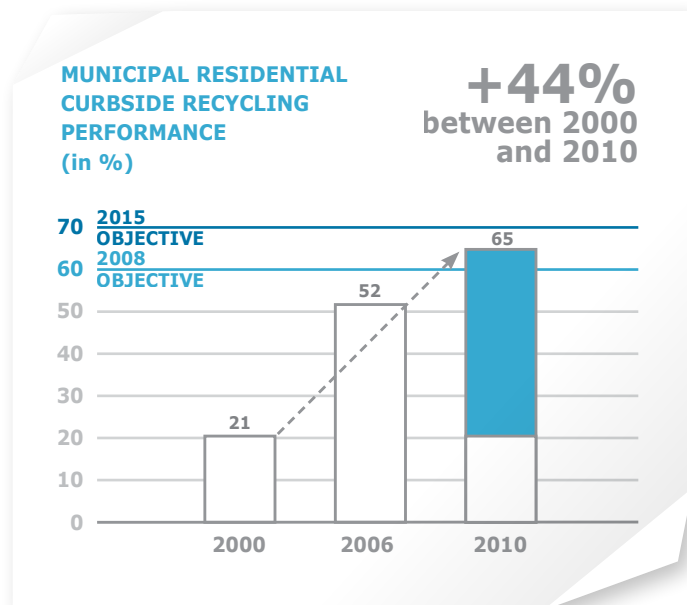
If we are to contribute to the optimization of the curbside recycling value chain, it is essential that we share our knowledge and technical resources not only with contributing companies, but also with all stakeholders. When dealing with these partners, we apply the same thorough approach, based on meetings and analyses, in order to properly identify their needs.



Enhancing Curbside Recycling at Every Step of the Value Chain

Quebec's compensation plan is one of the most demanding in North America, as industry now compensates 100% of the net costs of efficient and effective municipal curbside recycling programs. If only for that reason, ÉEQ needs to make every effort to ensure the system is a success. What's more, it is the simplest and most efficient way to recover and transform recyclable materials.

In its 2012 Newsletter, EPR Canada, a private independent organization, ranked Quebec first in Canada for the quality of its extended producer responsibility (EPR) policies and programs, along with British Columbia. The Product Stewardship Institute of Boston determined that, among EPR programs, Quebec has the "highest performing program" for containers, packaging and



Sources:

CHAMARD-CRIQ-ROCHE, *Caractérisation des matières résiduelles du secteur résidentiel au Québec*, 2000, 454 p.

ÉCO ENTREPRISES QUÉBEC and RECYC-QUÉBEC, *Caractérisation des matières résiduelles du secteur résidentiel au Québec 2006-2007*, 2007, 32 p.

ÉCO ENTREPRISES QUÉBEC and RECYC-QUÉBEC, *2010 Characterization of Residual Materials in Quebec's Residential Sector; Summary Results*, 2011, 4 p.

printed matter (CP&PM) with regard to the greatest number of indicators assessed.

EVERYONE NEEDS TO DO THEIR SHARE

ÉEQ is one of many stakeholders who each have a role to play in the success of curbside recycling in Quebec:

CP&PM producers

As they are responsible for compensating the costs of curbside recycling programs, our contributing

companies have everything to gain from optimizing the operational aspects of the system and choosing materials that are recyclable or have recycled content – a practice ÉEQ encourages:

- > by implementing a credit in the Schedule of Contributions
- > by encouraging ecodesign, particularly via the OptimEco.ca portal, and supporting recognition as a partner of the Phénix de l'environnement and Gaïa awards
- > by contributing to the financing of initiatives to ensure the success

of curbside recycling, including the Away-from-Home Recovery Program and the bacs+ group.

The public

By placing the right materials in recycling bins, the public plays a central role in municipal curbside recycling. The public must be encouraged to recycle more, but they also need to be better informed about placing only containers, packaging and printed matter made of metal, plastic, glass, paper and cardboard in their recycling



bins. The most recent series of printed messages disseminated by compensation plan partners in fact point out what materials should not be placed in recycling bins. More information in that regard is available on the RECREER.CA website.

Municipalities

Municipalities manage Quebec's curbside recycling system and are our primary partners in its optimization. In Quebec, many municipalities, from big cities to

Following consultations with the Tables des préfets in 2012-2013 and 2013 discussions with municipal officials on their needs, we jointly laid the foundations of the Best Practices Initiative for curbside recycling. This innovative initiative is intended to optimize curbside recycling in consideration of local issues and realities. It is a collaborative approach that will encourage participants to share successes and proven processes as well as adapt winning recipes to specific situations in each municipality or group of

We will work diligently to get municipalities, their alliances and associations on board in order to make this project a success and further improve curbside recycling in Quebec. The first meetings of the Best Practices Initiative will be held in 2014.

Sorting centres, recyclers and conditioners

Curbside recycling is an efficient system that, like any other, can always be improved. ÉEQ works with many partners, including

**QUANTITY OF MATERIALS
RECOVERED PER
YEAR VIA CURBSIDE
RECYCLING**
(in thousands of tons)

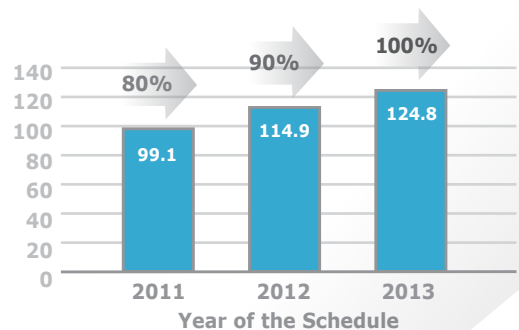
+24%
between 2006
and 2010



Source: RECYC-QUÉBEC, *Bilan de la gestion des matières résiduelles au Québec 2010-2011, 2012, 24 p.*

**ÉEQ FINANCING OF
THE NET COSTS OF
MUNICIPAL CURBSIDE
RECYCLING PROGRAMS**
(in \$M)

\$338.8 M
by ÉEQ since
the 2011
Schedule



small towns, provide services for the curbside collection, transportation, sorting and conditioning of recyclable materials. Consequently, things get done in all kinds of ways, some more efficient than others given the different contexts from one region to another.

municipalities. Once data has been analyzed and rigorous information collected, we will assign a small team of ÉEQ experts to lead discussions and develop regional portraits on curbside recycling issues throughout Quebec.

sorting centres and conditioners, to implement a wide range of joint initiatives to improve performance at every step of the curbside recycling value chain.

Optimizing the sorting process needs a two-pronged approach: the improvement of infrastructures

and the identification of solutions for handling particular materials such as glass and polystyrene. Conditioners and recyclers, on the other hand, need quality recyclable materials in order to create wealth and jobs.

To contribute to finding solutions to the issues these important players face, ÉEQ participates in the Polystyrene Recycling Committee, the Glass Committee and the Joint Committee on Recyclable Materials, which has been given the general mandate to improve the efficiency and effectiveness of curbside recycling.

TWO FLAGSHIP INITIATIVES TO WHICH ÉEQ CONTRIBUTES

ÉEQ has launched two initiatives to further improve the performance of the curbside recycling system. The first is the Away-from-Home Recovery Program that encourages the public to continue their good recycling habits even when they are away from home. The second, bacs+, was set up to promote initiatives that enhance curbside recycling.

Away-from-Home Recovery Program

ÉEQ is one of the founding members

bus shelters, arenas and along downtown streets.

Since its creation, the Program has helped municipalities deploy almost 8,000 bins and recovery islands in order to encourage residents all over Quebec to properly dispose of recyclable materials when visiting public places.

In 2013, financial assistance from the Program was granted to the Laurentides RMC and the cities of Victoriaville, Sept-Îles... and Montréal as part of the Mosaïcultures Internationales. Also last year,



Photo: Tricentris

Tricentris Sorting Centre



Photo: Fabrice Gaëtan

Daniel Cotte, President of Les Eaux Naya, Yves-François Blanchet, Minister of Sustainable Development, Environment, Wildlife and Parks, and Denis Brisebois, Éco Entreprises Québec's Chair of the Board.

We firmly believe that research, information sharing as well as the development of tools and state-of-the-art technologies will contribute to the success of curbside recycling in Quebec. We and our collaborators work hard to achieve that end.

of the Away-from-Home Recovery Program that, for the past six years, has provided municipalities with financial assistance to acquire recyclable materials recovery equipment for installation in public places, particularly parks,

changes were made to Program governance that saw ÉEQ become the only member.

Six ÉEQ representatives sit on the Program's Board, including our CEO, Maryse Vermette, who acts

as Secretary-Treasurer. Daniel Cotte, President of Les Eaux Naya, continued his mandate as the Program's Board Chair.

In April 2013, Yves-François Blanchet, Minister of Sustainable Development, Environment, Wildlife and Parks, and Denis Brisebois, ÉEQ's Board Chair, announced an \$8 million investment in this Program specifically dedicated to municipal public places. ÉEQ, which contributes half of that amount, manages the Program's day-to-day operations. Municipalities are welcome to submit their projects to help the public maintain their good habits.

bacs+

Founded in 2012, the bacs+ group brings together 25 partners representing companies that put recyclable materials on the market (retailers, manufacturers, service providers and ÉEQ), curbside recycling system operators (collectors, sorting centres, conditioners, equipment providers) and consultants specializing in the environment.

bacs+ is the acronym for Bénéfices de l'Augmentation de la Collecte Sélective (or benefits of improved curbside recycling), and its mandate is to provide reliable data on curbside recycling performance and recovery rates as well as information on system progress and innovations. In this way, the group and its members contribute to curbside recycling optimization and its enhancement as well as establish clear evidence of its advantages and potential.

In 2013, the group set up a strategic committee and identified its target audiences, launched its first information campaign and updated its user-friendly website. Following its first full year of operation, the group held the Forum bacs+ conference last November.

Its analyses and participation in public debate along with many other stakeholders contributed to the government's decision to maintain the deposit system in its current form and suspend plans to broaden it to other types of containers. The bacs+ group is also working on having

The dissemination of quality information on the merits of curbside recycling will raise the profile of bacs+, its members and partners in support of their representations to government decision-makers as well as draw media coverage and recognition from the general public. As a curbside recycling ambassador, the actions bacs+ take in 2014 will be even more visible.

THREE OBJECTIVES FOR BACS+:

- 1 – DEMONSTRATE THAT CURBSIDE RECYCLING IS THE MOST EFFECTIVE AND EFFICIENT SYSTEM.**
- 2 – RAISE THE PROFILE OF BACS+, ITS MEMBERS AND PARTNERS.**
- 3 – PROMOTE THE TRANSFER OF SINGLE-USE SOFT DRINK CONTAINERS TO THE CURBSIDE RECYCLING SYSTEM.**

single-use soft drink bottles transferred to the curbside recycling system for handling and processing. Doing so would encourage the public to recycle more, thus increasing recovery rates for these containers while enhancing the curbside recycling system with the addition of these valuable materials to recycling bins.

Objectives for 2014

INNOVATE – OPTIMIZING AT THE SOURCE

- > Promote OptimEco.ca, our packaging optimization portal.
- > Support companies in their optimization initiatives and encourage them to share their practices via OptimAction, our environmental communications tool.

FINANCE – OPTIMIZING COMPANY CONTRIBUTIONS

- > Continue to develop a range of services and tools to support contributing companies in order to better meet their needs.
- > Provide contributing companies with a fee structure that is simple and stable by applying a rigorously reviewed Schedule formula and mobilizing involved stakeholders.
- > Continue to work on B2B issues.
- > Continue to apply the audit process to Company Reports and intensify efforts to identify non-compliant targeted companies.

Get involved in the regulatory process

- > Participate in the MDDEFP's advisory committee on the compensation plan, particularly provisions relating to "other" materials applicable to the 2015 and subsequent Schedule of Contributions, as well as contribute to the government's analysis regarding Actions 19 and 35 of Quebec's Residual Materials Management Policy and 2011-2015 Action Plan. These points concern, respectively, evaluating the pros and cons of transferring more responsibility for curbside recycling to industry and the comparative evaluation of deposit vs. curbside recycling systems.

RECOVER – OPTIMIZING CURBSIDE RECYCLING

- > Deploy, in partnership with municipalities, the Best Practices Initiative for curbside recycling by holding workshops in various Quebec regions and build on relationships developed during the 2012 tour.
- > Finance and oversee the new program to install materials recovery equipment in public places via the Away-from-Home Recovery Program.
- > Promote the bacs+ group and further enhance the curbside recycling system.
- > Continue efforts to optimize the curbside recycling value chain and promote ÉEQ's expertise to stakeholders.
- > Promote and deploy ÉEQ's new strategic plan on the optimization of curbside recycling.

HARMONIZE PRACTICES

- > Propose a framework for discussions on program harmonization with counterparts in other Canadian provinces via the Canadian Stewardship Services Alliance (CSSA).

ÉCO ENTREPRISES QUÉBEC IS DETERMINED TO MAKE CURBSIDE RECYCLING A SUCCESS IN COOPERATION WITH MAJOR STAKEHOLDERS IN ORDER TO CREATE WEALTH FROM THE RECLAMATION OF RECYCLABLE MATERIALS.

Management Team*



Maryse Vermette
President and CEO



Marie Julie Bégin
Vice-President
Compensation Plan



Virginie Bussi res
Director
Communications



Carole Grenier
Director
Public Affairs –
Curbside Recycling
Enhancement



Hugo Lapointe
Director
Administrative Services
and Finance

Model of Governance

GUIDING PRINCIPLES

To carry out its mission and meet obligations, ÉEQ relies on six guiding principles:

- > Obtain stakeholders' commitment to ÉEQ's objectives with regard to efficient and effective curbside recycling.
- > Ensure that its decisions are founded on facts and objective studies and obtain, as required, independent expertise to support decision-making.
- > Establish a fee structure that encourages materials recovery and takes account of the net costs of conditioning containers, packaging and printed matter, recovery rates and environmental criteria.
- > Encourage the adoption of best practices that will optimize the net costs of curbside recycling.
- > Be recognized as a credible partner that focuses on achieving results and maintaining an excellent reputation.
- > Limit costs related to studies, R&D and administration expenses to 10% of contributions. Administration expenses may not exceed 5% of total contributions.

* As at April 9, 2014.

ÉEQ FULFILLS ITS MISSION IN RESPECT OF THE FOLLOWING VALUES:

- > FAIRNESS
- > INTEGRITY
- > THOROUGHNESS
- > TRANSPARENCY

Board of Directors

RETAILERS AND DISTRIBUTORS SECTOR

Contributions of over \$100,000

Denis Brisebois¹⁻²⁻⁴

Chair of the Board and Chair of the Nominating and Human Resources Committees

Appointed to the Board on June 12, 2009

Designated representative of Metro inc.



(Second seat to be filled)

Contributions of \$100,000 or less

Florent Gravel⁴

Secretary-Treasurer

Appointed to the Board on May 16, 2005

Designated representative of Fromagerie Pimar/Hamel Inc.



Martin Labrecque³

Member

Appointed to the Board on April 27, 2011

Designated representative of Uni-Sélect Inc.



GENERAL SECTOR, SERVICES AND DURABLE GOODS MANUFACTURERS

Contributions of over \$100,000

Bernard Le Blanc¹⁻²

Member and Chair of the Governance Committee

Appointed to the Board on April 25, 2012

Designated representative of Desjardins Group



Jean-François Thériault¹⁻³

Member

Appointed to the Board on September 9, 2010

Designated representative of the Société des alcools du Québec



Contributions of \$100,000 or less

Jean Lefebvre³

Member

Appointed to the Board on April 7, 2006

Designated representative of the Conseil des chaînes de restaurants du Québec



(Second seat to be filled)

FOOD AND CONSUMER PRODUCT MANUFACTURERS SECTOR

Contributions of over \$100,000

Sylvie Cloutier¹⁻²

Member

Appointed to the Board on January 21, 2011

Designated representative of the Conseil de la transformation agroalimentaire et des produits de consommation



Sylvain Mayrand³

Member

Appointed to the Board on January 22, 2010

Designated representative of A. Lassonde Inc.



Contributions of \$100,000 or less

Suzanne Blanchet³

Vice-Chair of the Board and Chair of the Audit and Finance Committee

Appointed to the Board on April 7, 2006

Designated representative of Cascades Tissue Group



Pierre M. Nadeau¹⁻⁴

Member

Appointed to the Board on January 25, 2008

Designated representative of the Conseil des industriels laitiers du Québec



COMPANIES OR ORGANIZATIONS ÉEQ MEMBER

Éric Brunelle⁴

Member

Appointed to the Board on April 25, 2013

Designated representative of Agropur Cooperative



Pierre Labelle²

Member

Appointed to the Board on April 25, 2013

Designated representative of the Retail Council of Canada



¹ Member of the Nominating Committee

² Member of the Governance Committee

³ Member of the Audit and Finance Committee

⁴ Member of the Human Resources Committee

Annual Disclosure on Corporate Governance

COMPOSITION OF THE BOARD OF DIRECTORS

In accordance with ÉEQ's General By-laws, the Board of Directors is constituted of 14 representatives from targeted companies and organizations, or their associations, distributed as follows:

- > Two representatives for small and two representatives for large retailers and distributors
- > Two representatives for small and two representatives for large food and consumer goods manufacturers
- > Two representatives for small and two representatives for large companies in the general sector, including the Société des alcools du Québec as well as members of sectors other than those previously mentioned, notably service providers and durable goods manufacturers
- > Two representatives selected from members and members' delegates, regardless of the sector or category

As at December 31, 2013, 12 directors sat on the Board. During fiscal year 2013, the Board of Directors met 7 times and Board sub-committees, 11 times.

Members of the Board are appointed for two-year terms and their mandate is renewable. Eight members were elected by acclamation at the April 25, 2013, Annual General Assembly, including two new members: Éric Brunelle and Pierre Labelle.

REMUNERATION

Even though the General By-laws allow it, the Board has chosen not to pay compensation to its members.

TABLE OF BOARD ATTENDANCE

Participants	Board Meetings
Blanchet, Suzanne	5/7
Brisebois, Denis	6/7
Brunelle, Éric ¹	3/4
Cloutier, Sylvie	3/7
Gravel, Florent	6/7
Labelle, Pierre ¹	4/4
Labrecque, Martin	7/7
Le Blanc, Bernard	6/7
Lefebvre, Jean	7/7
Mayrand, Sylvain	7/7
Nadeau, Pierre M.	6/7
Thériault, Jean-François	7/7

Board Committee Work as at December 31, 2013

NOMINATING COMMITTEE

The composition of the Nominating Committee is entrenched in the General By-laws. Unlike other committees that have an advisory role, the Nominating Committee has decision-making authority. The Committee held two meetings to draw up a list of candidates for the 2013 election.

COMPOSITION

Denis Brisebois, Chair of the Board

Bernard Le Blanc, representative designated by ÉEQ's Board from members of the printed matter class

Sylvie Cloutier, representative of the Conseil de la transformation agroalimentaire et des produits de consommation

Pierre M. Nadeau, designated representative of the Conseil des industriels laitiers du Québec

Jean-François Thériault, representative of the Société des alcools du Québec

Léopold Turgeon, representative of the Conseil québécois du commerce de détail

GOVERNANCE COMMITTEE

The Committee held three meetings during the year. The Governance Committee focused mainly on developing the organization's new 2013-2016 Strategic Plan and related Action Plan. The Committee also worked on a recast of the General By-laws.

COMPOSITION

Bernard Le Blanc, Chair

Denis Brisebois

Sylvie Cloutier

Pierre Labelle

¹ Éric Brunelle and Pierre Labelle were appointed to the Board of Directors on April 25, 2013.

Communications with Various Parties

HUMAN RESOURCES COMMITTEE

The Committee held two meetings during the year. The Committee revised the policy on employee working conditions, studied the organization's structure for a planned reorganization and conducted the CEO's performance review. It also studied and formulated recommendations on budget forecasts for the 2014 payroll and the new incentive policy for management employees.

COMPOSITION

Denis Brisebois, Chair
Éric Brunelle
Florent Gravel
Pierre M. Nadeau

AUDIT AND FINANCE COMMITTEE

During its four working sessions, the Committee reviewed financial statements ending December 31, 2012, and the audit mandate for fiscal year 2013. It reviewed the financial commitment policy, developed an investment policy and the organization's funds management policy, as well as formulated a recommendation to the Board for their application. The Committee also reviewed the risks to the organization as well as studied and formulated a recommendation on budget forecasts for 2014.

COMPOSITION

Suzanne Blanchet, Chair
Martin Labrecque
Jean Lefebvre
Sylvain Mayrand
Jean-François Thériault

With regard to targeted companies, the Board approved a consultation program to provide contributors with information and receive comments on the 2013 Schedule of Contributions.

As part of ÉEQ's 2013 Action Plan, the Board of Directors authorized:

- > The planning of an extensive Best Practices Initiative for curbside recycling to be deployed across Quebec during the coming year
- > Implementation of the third and last year of the *Recycling is Remaking* public awareness campaign developed in cooperation with RECYC-QUÉBEC
- > Launch of a campaign to raise ÉEQ's visibility with members and various other target audiences
- > Continued support for the public affairs activities of the *bacs+* group
- > Implementation of the government relations plan on the amendment to the Regulation on the compensation plan with regard to non-designated materials placed in recycling bins

During the year, ÉEQ made sustained representations regarding the issue of "other" materials, i.e. materials that are not designated by the compensation plan but nevertheless picked up along with designated containers, packaging and printed matter.

ÉEQ representations to various government authorities on behalf of the companies and organizations it represents are made in respect of the *Lobbying Transparency and Ethics Act*.

Excerpt of Preliminary Financial Statements

On March 28, 2014, the Board of Directors adopted Éco Entreprises Québec's preliminary financial statements for fiscal year 2013. Financial statements for fiscal year ending December 31, 2013, were audited by BDO Canada, s.r.l./S.E.N.C.R.L./LLP.

Once ÉEQ's 2013 Schedule of Contributions is published in the *Gazette officielle du Québec* on April 9, 2014, final financial statements will be available on April 24, 2014, for the Annual General Assembly of ÉEQ members.

INCOME STATEMENT	2013 (in \$ thousands)	2012 (in \$ thousands)
REVENUES		
Company Contributions		
> 2013 Schedule of Contributions (to be collected in 2014)	\$130,838	-
> 2012 Schedule of Contributions	3,431	\$134,714
> 2011 Schedule of Contributions	2,256	(2,645)
> 2010 Schedule of Contributions	1,846	(1,648)
> 2009 Schedule of Contributions	252	1,266
> Previous Schedules of Contributions	374	3,139
TOTAL REVENUES	\$138,997	\$134 826
EXPENDITURES		
Compensation due to municipalities (to be paid in 2014)	\$125,292	\$114,911
Operating expenses	4,383	3,920
Uncollectible contributions	2,562	4,124
Allowance paid to RECYC-QUÉBEC (to be paid in 2014)	2,158	2,585
Schedule development and curbside recycling optimization	1,907	2,146
Amortization of intangible assets and capital assets	301	385
TOTAL EXPENDITURES	\$136,603	\$128,071
OTHER REVENUES	\$3,090	\$1,436
<i>Excess of revenues over expenditures for the year</i>	\$5,484	\$8,191

COMPANY CONTRIBUTIONS

Revenues include estimated contributions from companies and organizations under the 2013 Schedule of Contributions that will be collected in 2014; contributions collected in 2013 for 2010, 2011 and 2012 Schedules of Contributions; as well as contributions from late-paying companies and organizations under the 2005 to 2009 Schedules of Contributions.

COMPENSATION DUE TO MUNICIPALITIES

Compensation due to municipalities under the 2013 Schedule of Contributions is based on the cost of services provided by municipalities during a particular year for the materials or classes of materials eligible for compensation, that is to say the costs of collecting, transporting, sorting and conditioning those materials, adjusted according to the efficiency and effectiveness factor, plus an amount equal to 8.55% of compensatable net costs to cover management expenses.

The net costs reported by municipalities for 2012 will be paid to RECYC-QUÉBEC under the 2013 Schedule of Contributions. An allowance will be paid to RECYC-QUÉBEC after contributions for the 2013 Schedule of Contributions will have been received by ÉEQ from targeted companies and organizations in 2014, in accordance with transition measures applicable to the payment and distribution of municipal compensation.

OPERATING EXPENSES

The amount indicated corresponds to the cost of running the organization, including salaries and benefits, professional fees, communications and consultants, rent and other operating expenses during the year.

UNCOLLECTIBLE CONTRIBUTIONS

Uncollectible contributions relating to the 2013 Schedule of Contributions have been estimated at 2% of projected contributions.

ALLOWANCE FOR RECYC-QUÉBEC

The *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials* stipulates that a maximum amount of \$2.7 million per Schedule of Contributions is to be paid to RECYC-QUÉBEC in 2014 to cover its management costs and other expenses related to the compensation plan.

SCHEDULE DEVELOPMENT AND CURBSIDE RECYCLING OPTIMIZATION

The amount indicated corresponds to expenses for studies to develop the Schedule of Contributions and for projects to optimize curbside recycling during the year.

OTHER REVENUES

The amount indicated corresponds to interest and administrative fees from late-reporting companies, as well as revenues from interest on investments.

EXCESS OF REVENUES OVER EXPENDITURES FOR THE FISCAL YEAR

The income statement for the year ending December 31, 2013, shows a positive balance of \$5,484,000. The surplus is a combination of:

	2013 (in thousands of dollars)	2012 (in thousands of dollars)
Risk Fund ¹	\$(4,811)	\$7,093
Temporary Fund - Working capital ²	-	677
Temporary Fund - "Containers and Packaging" and "Printed Matter" ³	7,785	(2,923)
Permanent Funds - "Containers and Packaging" and "Printed Matter" ⁴	510	2,466
Unrestricted Funds	2,000	878
TOTAL	\$5,484	\$8,191

¹ **Risk Fund:** This fund guards against a potential under-estimation of the net costs when establishing subsequent Schedules.

² **Temporary Fund - Working capital:** This fund serves to cover operational activities for a period of 12 months.

³ **Temporary Funds - "Printed Matter" and "Containers and Packaging":** These funds, which are tied to the adjustment clause in the Schedule of Contributions, account for surplus amounts received or for a shortfall in the amount estimated for Schedule years that have not expired. These amounts are held in their respective funds until Schedule deadlines expire. The funds are then redistributed, in respect of the rules, to contributors or transferred to the Permanent Funds according to class of materials in accordance with Schedule rules.

⁴ **Permanent Funds - "Containers and Packaging" and "Printed Matter":** These funds correspond to the organization's permanent resources and include surplus amounts held for the "containers and packaging" and "printed matter" classes, after Schedule deadlines have expired.

Members

FOLLOWING IS A LIST OF MEMBERS IN GOOD STANDING OF ÉCO ENTREPRISES QUÉBEC AS OF MARCH 28, 2014. TO BE IN GOOD STANDING, COMPANIES AND ORGANIZATIONS MUST HAVE CONFIRMED THEIR WISH TO BE A MEMBER WHEN THEY SUBMITTED THEIR COMPANY REPORT AND HAVE MADE ALL REQUIRED PAYMENTS UNDER THE 2012 SCHEDULE OF CONTRIBUTIONS.

RETAILERS, DISTRIBUTORS, FIRST SUPPLIERS

105766 Canada inc., Mega Watt Hydro	Boulangerie Lanthier Itée	Déco surfaces Canada inc.
149667 Canada inc., pour le compte de Centre Hi-Fi	Boulangerie Repentigny inc.	Décors Maison Versailles inc.
3019969 Canada inc. (LOIS Jeans (Canada))	Boulangerie Snowdon	Derco Horticulture Inc.
3095-6395 Québec inc.	Boutique Colori inc.	Design Creative International C.D.I. Inc.
3095-7450 Québec inc., Distribution Directa	Boutique La Vie en Rose inc.	Distinctive appliances inc.
3163946 Canada inc.	Boutique Marie-Claire inc.	Distribution Stéréo plus inc.
9023-1952 Québec inc.	Boutique Signal inc.	Distributions Agri-Sol inc.
9030-5418 Québec inc.	Bowring & Co Inc.	Distributions Julia inc.
9143-4746 Québec inc.	Breville Canada L.P.	Distributions Mondoux inc. (les)
9217-5041 Québec inc.	Browning Canada sports Itée	Distributions Multi-Pro inc.
A & V 2000 inc.	Browns Shoes Inc.	Dolce & Bianca Inc.
A. G. International inc.	Bulk Barn Foods Limited	Dollarama L.P.
A. Setlakwe Itée	Burgham sales Ltd.	Dorfin distribution inc.
Abond Plastics Corp.	Burton Snowboards	Dow Chemical Company Canada Inc.
Acces Floral inc.	C&E Canada Inc.	Dr JO Lambert Itée
Accessoires pour vélos O.G.C. Itée	C. B. Powell Ltd.	Druide informatique inc.
Acema Importations inc.	ça va de soi inc.	Dura housewares Inc.
AFA Forest Products Inc.	Cams Inc.	Duvernay inc.
Agrivert, coopérative agricole régionale	Canac-Marquis Grenier Itée	Ecco Shoes Canada Inc.
Albert Perron inc.	Canadian Tire Corporation Limited	Elco Fine Foods
Aliments Leika inc. (les)	Canaropa (1954) inc.	Emco Corporation
Aliments Merci (les)	Cardinal Health Canada Inc.	Enesco Canada Corporation
Allergan Inc.	Carquest Canada Ltd.	Entreprises Ernest (Mtl) Itée (les)
Amerella of Canada Ltd.	Casa Cubana/Spike Marks Inc.	Entreprises M.D. inc.
Ameublements Tanguay, Centre de distribution	CDMV inc.	Entreprises Sea Monster inc. (les), une division de Diffusion Aquasport
AMG Medical Inc.	Centura Québec Itée	Esposito food market Ltd.
Amnesia Inc.	Céramique Décor MSF inc.	Euro-Excellence inc.
Amscan Distributors (Canada) Ltd.	Ceratec inc.	Export Packers Company Limited
Amway Canada Corporation	Chalifour Canada	Extreme Pita Corporation Quebec Inc.
Antirouille Métropolitain	Chaussures Brown du Canada Itée	Fabricville Company Inc.
Apex Branded Solutions Inc.	Chidaca International Inc.	Familiprix
APRES L'IMAGE Éditions	Clark Drouin Lefebvre inc.	Famous Home Fashions Inc.
Ardene Holdings Inc.	Club Tissus	Federal-Mogul Canada Ltd.
Ares Equipment & Distribution	Coats & Clark	Ferring inc.
Associated National Brokerage Inc.	Cobalt Pharmaceuticals Inc.	FGL Sports Ltd.
Aubaine du Tapis Saucier inc.	Compagnie Safdie inc. (La)	Fisher Home Products Inc.
Autruche	Confiseries Régat inc.	Fonora Textile inc.
Avon Canada inc.	Conseil canadien du commerce de détail (CCCD)	Foot Locker Canada Corp.
Avril Supermarché Santé	Conseil québécois du commerce de détail (CQCD)	Fourniture de bureau Denis inc.
BCBG Max Azria Canada Inc.	Convectair-NMT Inc.	Fromagerie Pimar / Hamel inc.
Beauce Eau Inc	Co-op Atlantic	Fromagerie Tradition
Beaudry & Cadrin Inc.	Coopérative Agricole de la Baie des Chaleurs	Fruits et légumes Gaétan Bono inc.
Beauté Star Bédard inc.	Coopérative Agricole Régionale Parisville	Galderma Canada Inc.
Bellisio Food Canada	Coopérative d'Alentour	Gap (Canada) Inc.
Bentley Leathers inc.	Coopérative Horticole Groupex	Gaston Charbonneau Floral Itée
Best Buy Canada Ltd.	Coq-O-Bec inc.	General Nutrition Centres Company
Bestseller Wholesale Canada Inc.	Coranco Corporation Limited	Gentec International
Bijouterie Laviguer Itée	Corbeil Électroménagers	GEOX Canada Inc.
Bijouterie Monaco	Corneau et Cantin Itée	Germain Larivière (1970) Itée
Bio-Actif inc. et compagnies affiliées	Corporation Bella Vita International	Gestion Touche Finale inc.
Bioforce Canada inc.	Costco Wholesale Canada Ltd.	Giant Tiger Stores Limited
Birks & Mayors Inc.	Côté-Réco inc.	Goedike Canada inc.
Bizou International inc.	Couche-Tard inc.	Gourmet Nutrition F.B. Inc.
Bouclair	Counseltron Ltd.	Groupe Adonis inc.
Boulangerie Coop du Royaume	DanESCO Inc.	Groupe Archambault inc.
Boulangerie La Mère Michèle inc.	Danier Leather Inc.	Groupe B.M.R. inc.
	Dannyco Trading (Canada) Ltd.	Groupe Bikini Village inc.
	Danson Decor Inc.	Groupe CDREM inc.
	D'Artagnan Distribution	Groupe Colabor inc.
		Groupe Dynaco, Coopérative agroalimentaire

Groupe Dynamite Inc.
 Groupe Éthier inc.
 Groupe Gagnon Frères inc.
 Groupe International Travelway inc.
 Groupe Lemur inc. (Le)
 Groupe Masdel inc.
 Groupe PharmEssor inc.
 Groupe Phoenicia inc.
 Groupe Rossignol Canada Inc.
 Groupe Sogides inc.
 Groupe vegco inc.
 Groupe Yellow Inc.
 GSM (Canada) Pty Ltd.
 H. Chalut Itée
 H.B. Promotion Inc.
 H.R.S. Global, a division of 9021-6276
 Québec inc.
 Hachette Distribution Services (Canada) Inc.
 Hall-Chem MFG inc.
 Harry Rosen Inc.
 Helen of Troy
 Henkel consumer adhesives
 Hennes & Mauritz inc.
 Hibbert International Inc.
 HMV Canada Inc.
 Holt Renfrew
 Home Depot Canada
 Home Hardware Stores Limited
 HoMedics Group Canada Co.
 Hudson's Bay Company (HBC)
 IC Company's Canada Inc.
 IKEA
 Îlot 307 Inc.
 Immanence Intégrale Dermo Correction inc.
 Imperial Oil
 Importations & Distributions B.H. inc.
 Indigo Books & Music
 Institut de recherche biologique Yves Ponroy
 Canada inc.
 ISIS Inc.
 J.E. Mondou Itée
 J.L. Freeman S.E.C.
 J.M. Clément Itée
 Jacques Lemieux (grossiste) inc.
 Jamieson Laboratories
 Jardel Distributors inc.
 Joanel inc.
 John Deere Canada ULC
 Joshua Perets Group Inc.
 Kao Canada inc.
 Kidde Canada
 Kimpex inc.
 Kobian Canada Inc.
 Kodiak Group Holdings Co.
 Kosmic Distribution
 La Boutique L'Ensemblier Inc.
 La Coop Fédérée
 La Coop Lac Mégantic Lambton
 La Cordée Plein Air inc.
 La Corporation McKesson Canada
 La Fruiterie du Jardin Inc.
 La Maison AMI-CO (1981) inc.
 La Maison du Meuble Corbeil inc.
 Laboratoires Colba Inc.
 Laboratoires Natrum inc.
 Le Château inc.
 Le Glacier Bilboquet inc.
 Le Groupe Dans un jardin

Le Groupe Fruits & Passion
 Le Groupe Jean Coutu (PJC) inc.
 Le Groupe Multi Luminaire Inc.
 Le Marché Végétarien Inc.
 Le SuperClub Vidéotron Itée
 Le Veau Charlevoix
 Lenbrook
 Leon's Furniture Limited
 Les Ailes de la Mode inc.
 Les Aliments Trophy inc.
 Les Bijouteries Doucet 1993 Inc.
 Les Chocolats Favoris inc.
 Les Cultures de Chez Nous inc.
 Les Distributions Amiel Itée
 Les Entreprises Vagabond inc.
 Les Fermes Rivest Bourgeois inc.
 Les Franchises Panda Itée
 Les Fromages Salerno
 Les Importations Cavan inc.
 Les Industries Jessar
 Les Industries Pantorama Inc.
 Les Magasins Korvette Itée
 Les Meubles Marchand inc.
 Les Meuneries Mondou
 Les Produits Aromatiques Clair de Lune Inc.
 Les Produits de Santé Audessa inc.
 Les Produits Valfei inc.
 Les Rôtisseries Benny
 Les Serres Arundel S.E.N.C.
 Les Serres Royales
 Les Sols R. Isabelle inc.
 Les Variétés LCR inc.
 Levi Strauss & Co. (Canada) Inc.
 Lifescan Canada Ltd.
 Limited Brands International (La Senza,
 Bath & Body Works, Victoria Secrets)
 Lindor Inc.
 Linen Chest inc.
 Loblaw Companies Limited
 Louis Fillion Électroniques inc.
 Lumen, une division de Sonepar Canada inc.
 LUSH Handmade Cosmetics Ltd.
 Luxottica Retail
 M&M Meat Shops Ltd.
 Mademoiselle Ellégance Inc.
 Magasins Lecompte inc.
 Magasins Trevi Inc.
 Mantab inc.
 Marc Bovet inc.
 Margarine Golden Gate-Michca Inc.
 Matelas Bonheur
 Matériaux Bonhomme inc.
 Matériaux Laurentiens inc.
 McCordick Glove and Safety Inc.
 McMahon distributeur pharmaceutique inc.
 Mega Group Inc.
 Meilleures Marques Itée
 Messageries Dynamiques
 Metro Richelieu inc.
 Meuble Idéal Itée
 Meubles Branchaud inc.
 Meubles CDJM
 Meubles Domon Itée
 Meubles JC Perreault inc.
 Mexx Canada Company
 Meyer Canada Inc.
 Midlon foods inc.
 Miele Limited

Mobilia Intérieurs inc.
 Mode Choc Alma Itée
 Mode Le Grenier inc.
 Monnol Import Export inc.
 Montreal Kosher Bakery
 Mountain Equipment Co-op
 Mylan Pharmaceuticals ULC
 National Herring Co.
 Nature's Sunshine Products
 Naturiste inc.
 Nergy Santé Inc.
 Nikol Poulin inc.
 Nine West
 Nivel inc.
 Novelis Foil Products
 Novexco inc.
 Nutri-Zoo Inc.
 Old Navy (Canada) Inc.
 Olympia Tile International Inc.
 Omer Deserres Inc.
 Orly Global Trading/Orly Cuisine inc.
 P. K. Douglass inc.
 Pâtisserie Duquette inc.
 Patrick Morin Inc.
 Payless Shoesource Canada L.P.
 Péché Gourmet inc.
 Perrin Inc.
 Philippe de Vienne et ass. inc.
 Philippe Gosselin & Associés Limitée
 Pièces d'autos Transit inc.
 Pier 1 Imports (U.S.), Inc.
 Pierre Fabre Dermo Cosmétique Canada inc.
 Pizza Pizza Limited
 Pneus Unimax Itée
 Poissonneries Odessa Inc.
 Prestilux Inc.
 Produits Phoenicia inc.
 Produits pour animaux Yamas inc.
 Produits Shell Canada
 Prosol Distribution Inc.
 Public Mobile Inc.
 Purity Life Health Products
 Quadrant Cosmetics Corp.
 Québec Loisirs inc.
 Quebecor MediaPages Inc.
 Quincaillerie Richelieu Itée
 Raymond Lanctot Itée
 Reinhart Foods Ltd.
 Reitmans (Canada) Limited
 Renaud-Bray
 Renew Life Canada Inc.
 Roche Diagnostics
 Rona inc.
 Ronor international inc.
 Rozon Batteries inc.
 Running Room Canada Inc.
 S.D. variations inc.
 Sail Plein Air inc.
 Saint-Hilaire inc.
 SCA La Seigneurie
 Sears Canada inc.
 Serum International Inc.
 Services d'investissement FÉRIQUE
 Shafer-Haggart Ltd.
 Shaklee Canada Inc.
 Shiseido (Canada) Inc.
 Shoppers Drug Mart inc.
 Simons inc.

Ski Mojo inc.
 Slush puppie Canada inc.
 Sobeys Québec
 Société Coopérative Agricole Des Bois-Francis
 Sony Pictures Home Entertainment
 Sopar cosmetics inc.
 SoSen inc.
 Sport dinaco inc.
 Springs Canada Inc.
 Stevens Omni Inc.
 STIHL Limited
 Stokes Inc.
 Structube Ltd.
 Sugi Canada ltée
 Summum Beauté International
 Suncor Énergie inc.
 Sunopta inc.
 Supertek Canada inc.
 Suzy's Inc.
 Swarovski Canada Ltd.
 Symak Sales Co. Inc.
 Synnex Canada Limited
 Targus Canada Ltd.
 Tech-Mix, une division de BAUVAL inc.
 Terra Café et Thé ltée
 The Aldo Group Inc.
 The Body Shop Canada Limited
 The Brick Warehouse L.P.
 The Business Depot Limited
 The Hillman Group Canada ULC
 The Mibro group
 The North West Company L.P.
 The Source (Bell) Electronics Inc.
 Thomas, Large & Singer inc.
 Toys R Us Canada
 Tree of Life Canada Inc.
 Tristan & America
 Truserv Canada
 TVA Films, membre du Groupe TVA
 U.S. Cotton (Canada) Co.
 UAP inc.
 Ultramar ltée / CST Canada Co.
 Uniprix inc.
 Uni-sélect inc.
 Van de Water-Raymond Ltd./ltée
 Vast-Auto Distribution ltée
 Vidéo et Boutique Sexxx Plus
 Vincent S. Variété ltée
 Vita Health Products Inc.
 Wal-Mart Canada Corp.
 Warnaco of Canada Company
 Winners Merchants
 Yamaha Motor Canada Ltd.
 Yves Rocher Amérique du Nord inc.
 Zwilling J.A. Henckels Canada Ltd.

MANUFACTURERS, CONSUMER PRODUCTS

2318-4211 Québec inc.
 2748-8683 Québec inc.
 3106471 Canada Inc.
 3309916 Canada inc.
 3777472 Canada inc., SamaN
 3M Canada
 9015-4931 Québec inc.
 9020-2292 Québec inc.
 9034-3591 Québec inc.
 9055-7588 Québec inc.
 9090-4962 Québec inc.
 A. Lassonde inc.
 Abbaye Saint-Benoit
 Abbott Laboratories, Limited
 ACH Food Companies Inc.
 Acti-sol inc.
 Adidas Canada limited
 AEF Global inc.
 Afexa Life Sciences, a division of Valeant
 Agrilait, Coopérative Agricole
 Agropur coopérative
 Alimentation Cinq Sens inc.
 Aliments Brookside (Québec) inc. (Les)
 Aliments Délices d'Autrefois
 Aliments Fondue paysanne inc. (les)
 Aliments Karnie inc. (les)
 Aliments Koyo inc.
 Aliments Krinos Foods ltée
 Aliments Krispy Kernels inc.
 Aliments la Bourgeoise inc.
 Aliments Nutrisoya inc.
 Aliments Original, Division Québec inc.
 Aliments Ouimet-Cordon Bleu inc.
 Aliments Pasta Romana inc.
 Aliments Trans Gras inc. (les)
 Aliments Trigone inc.
 Aliments Ultima inc.
 Alliance Mercantile Inc.
 Amaro inc.
 Ansell Canada Inc.
 Apotex inc.
 Aptalis Pharma Canada Inc.
 Arctic Glacier Inc.
 Arla Foods Inc.
 Arrow Games Inc.
 AstraZeneca Canada Inc.
 Atkins et Frères inc.
 Atrium biotechnologies inc.
 Auclair et Martineau inc.
 Avmor Ltd.
 Bag to Earth Inc. / Sac au sol inc.
 Basseltex Inc.
 Bastos of Canada Ltd.
 Bausch & Lomb
 Baxters Canada inc.
 Bayer Inc.
 Becton Dickinson Canada Inc.
 Beiersdorf Canada inc.
 Bic Inc.
 Bio Biscuit inc.
 Bio-K Plus International Inc.
 Biscuits Leclerc ltée
 Bluewater Seafoods Inc.
 Boehringer Ingelheim (Canada) Ltd.
 Boiron Canada inc.

Bonduelle Amérique du Nord inc.
 Boucherie Sainte-Brigide inc.
 Boulangerie Auger (1991) inc.
 Boulangerie Normétal inc.
 Boulangerie St-Méthode inc.
 Boulangerie-Pâtisserie Dumas inc.
 Brasserie McAuslan
 Brasseurs du nord inc (les)
 Brevages Radnor ltée
 Bridor Inc.
 Bro-quali inc.
 Brossard Frères inc.
 Broue Alliance Inc.
 Burnbrae Farms Limited
 Café Napoléon inc.
 Café Vittoria inc.
 Campbell Company of Canada
 Canada Dry Motts Inc.
 Canadelle Limited Partnership
 Carlton Cards Ltd.
 Cascades Groupe Papiers Fins inc.
 Cascades Groupe Tissu, une division
 de Cascades Canada inc.
 Cascades Inopak, une division de Cascades
 Canada inc.
 Caudalie Canada inc.
 Cavendish Farms
 Centre Maraîcher Eugene Guinois Jr. inc.
 Centura Brands inc.
 Champag Inc.
 Chandelles Tradition MB inc.
 Chanel inc.
 Chapman's Ice Cream
 Château lingerie MFG inc.
 Chocolat Arvisais Inc.
 Chocolat Belge heyez Père & fils Inc.
 Chocolat Lamontagne inc.
 Chocolaterie la Cabosse d'Or inc.
 Church & Dwight Canada corp.
 Cidrerie Michel Jodoin
 Citadelle Coopérative de producteurs
 de sirop d'érable
 CKF inc.
 Clarins Canada
 Clic International inc.
 Clover Leaf Seafoods L.P.
 Coalision inc.
 Codet inc.
 Colgate Oral Pharmaceuticals
 Colgate Palmolive Canada inc.
 Columbia Frame Inc.
 Compagnie Rafraîchissements Coca-Cola
 Canada
 Conagra Foods Canada Inc., une division
 de V-H Foods
 Concord Premium Meats Ltd.
 Condor Chimiques inc.
 Conglom. Inc.
 Conseil de la transformation agroalimentaire
 et des produits de consommation (CTAC)
 Conseil des industriels laitiers du Québec
 (CILQ)
 Convatec Canada Ltd.
 Corporation Alimentaire Whyte's inc.
 Cosmo Communications Canada Inc.
 Coty Canada inc.
 Coulombe Québec Limitée
 Crayola

Crestar Ltd.	Grisspasta products Ltd.	Laiterie des trois vallées inc.
Cuisines Gaspésiennes de Matane Itée (Les)	Groupe Bergeron-Thibault	Laiterie Royale inc.
Daki Itée	Groupe Cam-J inc.	Lantic inc.
Danone inc.	Groupe ERA inc.	Laura Secord (4542410 Canada inc.)
Dare Foods Limited	Groupe Marcelle	Lavo inc.
Del Monte Canada	Groupe Restaurants Imvescor inc.	Le Canard Goulu Inc.
Dermtek pharmaceutique Itée	Guerlain (Canada) Itée	Le Groupe Alimentaire Nordique Inc.
Dole Foods of Canada Ltd.	Guess? Canada Corporation	Le Groupe Legerlite inc.
Domtar inc.	Hain Celestial Canada	Le Potager Riendeau inc.
Doris Inc.	Hallmark Canada	Légumière Y C inc.
Dr. Oetker Ltd.	H-E-E-L Canada inc.	Légunord inc.
Dubretton quality meats Inc.	Henkel Consumer Goods Canada Inc.	Les Aliments 2000 inc.
Duchesnay	Herbalife of Canada Ltd.	Les Aliments Aquafuchsia Food inc.
E.D. Smith Foods Ltd.	Hershey Canada Inc.	Les Aliments Bari inc.
Eau Everest inc.	High Liner Foods Inc.	Les Aliments Bégin inc.
Eli Lilly Canada inc.	Hoffmann-La Roche Limited	Les Aliments Dainty Foods
Elizabeth Arden (Canada) Ltd.	Homéocan inc.	Les Aliments La Mère Poule
El-Ma-Mia inc.	I-D Foods Corporation	Les Aliments Mejicano
EMD Canada Inc.	Imperial Tobacco Canada Ltd.	Les Aliments O'sole Mio inc.
Energizer Canada	Intermiel inc.	Les aliments Parador inc.
Entreprises Pâtes et Croûtes I.b. inc. (les)	Irving Tissue Corporation	Les Aliments Roma Itée
Estée Lauder Cosmetics Ltd.	Isabelle inc.	Les Aliments Sibon (1985) Itée
Euro-Pharm International Canada Inc.	ITW Permatex Canada	Les Breuvages Cott
Exceldor Coopérative Avicole	Jack Link's Canada Company	Les Canards du Lac Brome Itée
Fafard et frères Itée	Jamp Pharma Corporation	Les Chocolats Splendid Itée
Fempro inc.	Janes Family Foods Ltd.	Les Chocolats Vadeboncoeur Inc.
Ferme des Voltigeurs inc.	Janssen Inc.	Les Douceurs de l'Érable Brien inc.
Ferme Farnham Itée	Johnson & Johnson	Les Eaux Naya
Ferme Onésime Pouliot inc.	JTI-Macdonald Corp.	Les Fermes du Soleil inc.
Ferme Régil inc.	JTI-Macdonald TM Corp.	Les Fermes Leclair et frères Itée
Ferme St-Zotique	Kanuk Inc.	Les Fermes Lefort
Ferme Valupierre inc.	Kaz Canada Inc.	Les Fines Herbes de Chez Nous inc.
Ferme Van Velzen et Fils S.E.N.C.	Kellogg Canada	Les Industries Bernard & Fils Itée
Fermes J Coulombe et fils Itée	Kimberly-Clark inc.	Les Industries Touch inc.
Ferrero Canada Ltd./Itée	Kleen-Flo Tumbler Industries Ltd.	Les Ingrédients Alimentaires BSA, S.E.C.
Ferti Technologies inc.	Kraft Canada Inc.	Les Laboratoires Swisse (1995) Inc.
Fèves au Lard L'Héritage Itée	La Brasserie Labatt Limitée	Les Oeufs Ovale S.E.C.
Fontaine Santé Foods inc.	La cie McCormick Canada co.	Les oeufs Richard eggs inc.
Formedica Itée	La compagnie de Produits Favorite	Les Plats du Chef inc.
Fossil Canada Inc.	Itée/Oil Dri Canada	Les Productions Horticoles Demers inc.
FraiseBec inc.	La Compagnie H.J. Heinz du	Les Productions Mighty Mac inc.
France Délices inc.	Canada S.E.C.	Les produits de soins pour la peau au lait
Frito-Lay Canada, une division de Pepsi-Cola	La Face Cachée de la Pomme inc.	de chèvre Canus Inc.
Canada Itée	La Fernandière inc.	Les Produits Identic inc.
Fromagerie Ancêtre inc.	La Fraisonnée inc.	Les Produits Industriels Jean-Paul Côté inc.
Fromagerie Bel Canada	La Fromagerie Victoria inc.	Les produits Techniseal Inc.
Fromagerie Bergeron inc.	La Maison Clayton Shagal Inc.	Les Pros de la Photo (Québec) Inc.
Fromagerie Boivin	La Maison Crown inc.	Les Publications Charron & Cie inc.
Fromagerie Clement inc.	La Maison Orphée inc.	Les Sources Saint-Elie inc.
Fromagerie Lemaire Itée	La margna inc.	Les Tricots Duval & Raymond Itée
Fromages La Chaudière inc.	La Meunerie Milanaise inc.	Les Vergers Leahy inc.
Fruit d'Or inc.	La Petite Bretonne (distribution) inc.	Les Vergers Pedneault
Fruit of the Loom Canada Inc.	La Soyarie inc.	Les Viandes Walcovit Inc.
Fujifilm Canada Inc.	La Villa du Ravioli inc.	Lesters Foods Ltd.
Fumoir Grizzly inc.	Laboratoire Atlas Inc.	Liberté
G.A. boulet inc.	Laboratoire Ialco inc.	Lindt & Sprungli (Canada) Inc.
Gaudet sweet goods inc.	Laboratoire Riva inc.	Lise Watier Cosmétiques inc.
General Mills Canada Corporation	Laboratoire Trianon	L'Oréal Canada inc.
Genuine health inc.	Laboratoires Abbott	Louben Sportswear Inc.
Georgia-Pacific Canada Consumer	Laboratoires Nicar Inc.	Lundbeck Canada Inc.
Products L.P.	Laboratoires Reynard Inc.	Magtar Sales inc.
Gestion Première Moisson	Laboratoires Sterigen inc.	Maître Saladier inc.
Give and Go Prepared Foods Corp.	Labrador Laurentienne inc.	Maple Leaf Foods
Glaxosmithkline	Laiterie Chagnon	Maple Lodge Farms Ltd.
Glaxosmithkline Consumer Healthcare	Laiterie Chalifoux inc.	Marie Morin Canada
Godiva Chocolatier	Laiterie de Coaticook Itée	Mary Kay Cosmetics Ltd.
Granules LG inc.	Laiterie de la baie Itée	Maurice St-Laurent Itée
Graymont (Qc) inc.	Laiterie de l'Outaouais	

Maxell Corporation of America,
DBA Maxell Canada
Maxi Canada inc.
Maxi Crisp Canada Inc.
McCain Foods Canada
Mead Johnson Nutrition (Canada) Co.
Melitta Canada Inc.
Merck Frosst Canada ltée
Michel St-Arneault inc.
Miel Labonté Inc.
Moishes Inc.
Molson Canada 2005
Momentum Performance Materials
Canada ULC
Mondor ltée
Montour ltée
Montreal Pita
Morris national inc.
Multi-Portions inc.
National Smokeless Tobacco Company Ltd.
Nature 3M inc.
Nature's Path Foods Inc.
Naturesource Inc.
Nestle Canada Inc.
Nestle Purina Petcare
Nestle Waters Canada
Newell Rubbermaid inc.
Novalab Inc.
Novartis consumer health Canada inc.
Novartis pharmaceuticals Canada inc.
Novo Nordisk Canada Inc.
Nutrinor-Secteur lait et eau
Nutri-Oeuf inc.
Oakrun Farm Bakery
Ocean Spray International Inc.
Odan Laboratories Ltd.
Old Dutch Foods Ltd.
Olymel S.E.C.
Orapi Canada ltée
Osram Sylvaia ltée
Pactiv Canada Inc.
Pajar production ltée
Paris Glove of Canada Ltd.
Parmalat Canada Inc.
Pastene Inc.
Patates Dolbec inc.
Pâtisserie Le Fraisier inc.
Pâtisserie Rococo
Pause Café Impérial inc.
Pébé Inc.
Pepsi Bottling Group Canada
Pepsi-qtg
Pfizer Canada Inc.
Pfizer Consumer Healthcare, a division
of Pfizer Canada Inc.
Pharmascience inc.
Pied-Mont Canada inc.
Plaisirs gastronomiques inc.
PLB International inc.
Pommes Ma-gic inc.
Premier Horticulture ltée
Premier Tech Home & Garden Inc.
Primo Foods Inc.
Pro Doc ltée
Pro-amino international inc.
Procter & Gamble inc.
Produits de nos Grand-Mères
N.D. inc.

Produits de pâtisserie orientale,
une division de 140740 Canada inc.
Produits de Plancher Finitec inc.
Produits JCV inc.
Produits Kruger S.E.C.
Produits Sany inc.
Produits Zinda Canada inc.
Provisions Marquis inc.
Puma Canada inc.
Purdue Pharma Canada
PVH Canada Inc.
Rapid Snack inc.
RBF International ltée
Réal Pinsonneault & Fils ltée
Reckitt Benckiser (Canada) inc.
Recochem Inc.
Red Bull Canada Ltd.
REHA Enterprises Ltd.
Renées Gourmet Foods Inc.
Revlon Canada Inc.
Ricardo Média inc.
Rolf c. Hagen inc.
Ronsoni Foods Canada
Rothmans, Benson & Hedges Inc.
Royer inc. (l.p.)
Ruchers promiel inc. (les)
S.C. Johnson and Son Limited
S.C.A. Ile-aux-Grues
Saladexpress inc.
Salaion Lévesque Inc.
Sani-Marc Inc.
Sanofi Consumer Health / Sanofi Santé
grand public
Sanofi-aventis Canada Inc.
Santé Naturelle A.G. ltée
Saputo Boulangerie inc.
Saputo Dairy Products Canada G.P.
Sardo Foods
Sca Personal Care, une division de Sca North
America - Canada Inc.
Schering-Plough Canada Inc.
Scotts Canada Ltd.
Sel Warwick Inc.
Servier Canada inc.
Sifto Canada Corp.
Skechers USA Canada Inc.
Sleeman Unibroue inc.
Smucker Foods of Canada co.
Société Bristol-Myers Squibb Canada (la)
Société de Vin Internationale ltée
Solofruit Inc.
Spécialités Lassonde inc.
Spécialités mb inc.
Spicers, une division de Paperlinx Canada ltée
Spin Master Ltd.
Stella Pharmaceutical Canada Inc.
Storck Canada inc.
St-Viateur Bagel
Sublime Dessert inc. (les)
Sun Products Canada Corporation
Sun-Maid Growers of California
Sun-Rype Products Ltd.
Sunstar Americas Inc.
Supporo Canada inc.
Supremex inc., division Lasalle
Swiss Herbal Remedies Ltd.
Taro Pharmaceuticals inc.
Teva Canada Ltd.

The Allan Candy Company Limited
The Canadian Salt Co. Ltd.
The Clorox Company of Canada Ltd.
The Mentholum Company of Canada Ltd.
The Minute Maid company Canada Inc.
Thulé Canada inc.
Tilley Endurables Inc.
TOPRING Inc.
Trans-herbe inc.
Trudell Medical International
Turkey Hill Sugarbush Ltd.
Unico Inc.
Unilever Canada
Unisoya 1986 inc.
Valeant Groupe Cosmédérme inc.
Veg Pro International Inc.
Verger du Minot Inc.
Verger Duhaime inc.
Vergers Paul Jodoin inc.
Vétoquinol Prolab inc.
VF Outdoor Canada
Viande Richelieu inc.
Vibac Canada inc.
Victorian Epicure Inc.
Vignoble de l'Orpailleur Inc.
Vital Science Corp.
Voortman Cookies Limited
Warner Chilcott Canada Co.
Water Pik Inc.
WD-40 Products (Canada) Ltd.
Weston Bakeries Ltd.
Win-Sir Textiles Inc.
WN Pharmaceuticals Ltd.
Wolverine World Wide Canada ULC
Wrigley Canada
YM Inc.

GENERAL SECTOR (SERVICES AND DURABLE GOODS MANUFACTURERS)

123696 Canada Inc.
3834310 Canada Inc.
9093-0280 Québec inc., Café Bistro
L'Enchanteur
A & W food services of Canada inc.
Accent-Fairchild Factory Group
Acer America Corporation
Adecco Services de Ressources Humaines
Adfast Distribution et ventes aux détails inc.
Agence de la Capitale Nationale
Agence de la santé et des services sociaux
de Montréal
Agence de la santé et des services sociaux
de la Mauricie et du Centre-du-Québec
Agence de la santé et des services sociaux
de l'Outaouais
Agence de santé et de services sociaux de
l'Abitibi-Témiscamingue
Agence Métropolitaine de Transport
Air Canada Vacations
Air King Limited
AkzoNobel Canada inc.
Allstate Insurance Company of Canada
Altex decoration Ltd.
American Standard Canada

Amerispa inc.
 Amex Bank of Canada
 Amylitho Inc.
 Anchor Hocking Canada
 Apple Canada
 Applica Canada
 Aquadis International Inc.
 Armoires de Cuisines Action, une division de 2757-5158 Québec inc.
 Armoires Fabritec Itée
 Ashton Casse-Croûte inc.
 Association de Villégiature de la Station Mont-Tremblant
 Association des jardiniers maraîchers du Québec
 Association Maritime du Québec
 Association touristique de Manicouagan
 Association touristique des Laurentides
 Association Touristique Régionale de Charlevoix
 Association touristique régionale de Duplessis
 Association touristique régionale de la Gaspésie
 Association touristique régionale de la Montérégie inc.
 Association Touristique Régionale Saguenay-Lac-Saint-Jean
 Assomption Vie
 ATR associées du Québec
 Aventure Chasse et Pêche
 Aviva
 AXA Assurances inc.
 Axon Médias inc.
 Bain Ultra inc.
 Bank of Montreal
 Banque Nationale du Canada
 Bayard Presse Canada Inc.
 BeaverTails Canada Inc.
 Bélanger VT Laminés
 Bell Canada
 Bell Canada - Marketing et communications
 Bell Distribution inc.
 Benjamin Moore & Co.
 Bestar inc.
 BHM Medical Inc.
 Bissell Canada Corporation
 Black & Decker Hardware & Home Improvement
 Black and Decker Canada Inc.
 Blinds To Go Inc. / Le Marché du Store
 BMW Group Canada
 Boa-franc S.E.N.C.
 Bois BSL inc.
 Bombardier Produits Créatifs
 Boomerang tracking inc.
 Boshart Industries Inc.
 Bostik Canada Ltd.
 Boston Pizza International Inc.
 Briques Hanson Itée
 Brother international corporation (Canada) Ltd.
 BSH Home Appliances Ltd.
 Budget Auto Inc.
 Bureau d'audiences publiques sur l'environnement
 Burger King Restaurants of Canada Inc.
 C.L.D. de Portneuf
 CAA-Québec

Cabanons Fontaine Inc.
 Câble Axion Digitel Inc.
 Câblevision du Nord de Québec inc.
 Café Morgane inc.
 Caisse de dépôt et placement du Québec
 Canadel Furniture inc.
 Canadian UNICEF Committee (UNICEF Québec)
 Canarm Ltd.
 Canon Canada inc.
 Cara Operations Ltd.
 Cardinal Brands Canada Limited
 Caron & Guay inc.
 Casio Canada Ltd.
 Century 21 Canada Limited Partnership
 Certainteed Gypsum Canada Inc.
 CGC Inc.
 Chambre des notaires du Québec
 Choice Hotels Canada Inc.
 Chrysler Canada Inc.
 CIBC
 Cirque du Soleil
 Cisco Systems Canada Co.
 Citifinancière Canada Inc.
 Cobra Anchors co. Ltd.
 Cogeco Cable Québec S.E.N.C.
 Collège Durocher Saint-Lambert
 Collège International Marie de France
 Collège Letendre
 Collège Mont-Saint-Louis
 Collège Notre-Dame
 Collège Sainte-Anne de Lachine
 Collège Saint-Maurice
 Collège Stanislas inc.
 Colonial Elegance inc.
 Commensal S.E.C.
 Commission Administrative des Régimes de Retraite et d'Assurances
 Commission de la construction du Québec
 Commission de la Santé et de la Sécurité du Travail du Québec
 Commission des lésions professionnelles
 Commission des normes du travail
 Commission scolaire de Charlevoix
 Commission scolaire de Kamouraska - Rivière-du-Loup
 Commission scolaire de la Baie-James
 Commission scolaire de la Beauce-Etchemin
 Commission scolaire de la capitale
 Commission scolaire de la Côte-du-Sud
 Commission scolaire De La Jonquière
 Commission scolaire de la Région-de-Sherbrooke
 Commission scolaire de la Riveraine
 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 Bois-Francs
 Commission scolaire des Chênes
 Commission scolaire des Découvreurs
 Commission scolaire des Draveurs
 Commission scolaire des Grandes-Seigneuries
 Commission scolaire des Hautes-Rivières

Commission scolaire des Hauts-Bois de l'Outaouais
 Commission scolaire des Hauts-Cantons
 Commission scolaire des Laurentides
 Commission scolaire des Monts-et-Marées
 Commission scolaire des Navigateurs
 Commission scolaire des Patriotes
 Commission scolaire des Phares
 Commission scolaire des Portages-de-l'Outaouais
 Commission scolaire des Premières-Seigneuries
 Commission scolaire des Samares
 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 Pays-des-Bleuets
 Commission scolaire du Val-des-Cerfs
 Commission scolaire Harricana
 Commission scolaire Marguerite-Bourgeoys
 Commission scolaire Marie-Victorin
 Como Pizzeria
 Compagnie d'assurance Standard Life du Canada
 Compagnie d'Assurance-vie Croix Bleue du Canada
 Conair Consumer Products Inc.
 Concept SGA inc.
 Concordia University
 Confédération des syndicats nationaux
 Conseil des Arts et des Lettres du Québec
 Conseil des chaînes des restaurants du Québec (CCRQ)
 Conseil des métiers d'art du Québec
 Conway Jacques courtiers d'assurances inc.
 Corporation de développement culturel de Trois-Rivières
 Corporation Financière Mackenzie
 Corporation Zedbed International
 Croisières AML inc.
 Curateur public du Québec
 Dairy Queen Canada Inc.
 Dale Parizeau Morris Mackenzie Inc.
 Danby Products Ltd.
 Décors de maison Commonwealth
 Dell Canada inc.
 Domaine du Ski Mont-Bruno inc.
 Domino's Pizza of Canada Ltd.
 Dover Finishing Products Inc.
 Drain-Vac International 2006 Inc.
 Duchesne et Fils Itée
 Duproprio inc.
 Dural, a division of Multibond Inc.
 Dyson Canada Limited
 Eastern Townships School Board
 Eaton Yale Company
 École de musique Vincent-d'Indy
 École nationale de police du Québec
 École secondaire Mont-Saint-Sacrement
 Éditions Pratico-Pratiques
 Efficom Inc.
 El ran Furniture Ltd.
 Electrolux Canada Corp.
 Elfe Juvenile Products
 Emerson Electric Canada Limited
 Énergie Cardio
 Envirogard Products Limited

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Epson Canada Ltd.	Ideal Security inc.	Les Produits Armodec Itée
Experts Verts inc.	Industrielle Alliance, Assurance et services financiers inc.	Les Produits Daubois inc.
Expomax Canada Inc.	Industries JSP inc.	Les Promotions Atlantiques inc.
Federated Insurance Company of Canada	Institut de Formation Professionnelle inc.	Les Publications Feature Itée
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Fédération des caisses Desjardins	Intact Compagnie d'assurance	Les Restaurants Lafleur inc.
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Fédération des pourvoies du Québec	Invesco Trimark Itée	Les Stations de la Vallée de Saint-Sauveur Inc.
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Fernand Dufresne inc.	Jascor Housewares inc.	Little Caesar of Canada Inc.
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Financière Manuvie	JELD-WEN, une division de Donat Flamand	Lombard Canada Ltd.
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Fonds Promotionnel RE/MAX inc.	Julien Beaudoin Itée	Louis Garneau sports inc.
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Franchises Cora Inc.	Kia Canada Inc.	L'Union des producteurs agricoles - Publications
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Gates Canada inc.	La Capitale Groupe financier inc.	Magazine Prestige inc.
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Gestion FÉRIQUE	La compagnie d'assurance Primerica du Canada	Makita Canada Inc.
Gestion Le Petit Québec inc.	La Compagnie Mutuelle d'Assurance Wawanesa	Manufacture Leviton du Canada Itée
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Gestion Vision Globale inc.	La Financière Agricole du Québec	Mapai inc.
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Henry Canada inc.	Les Éleveurs de volailles du Québec	Ministère de l'Éducation, du Loisir et du Sport
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Honeywell International	Les Industries Bonneville Itée	Ministère des Finances
HSBC Bank Canada	Les Industries Trovac Itée	Ministère des Ressources naturelles et de la Faune
HSBC Finance	Les Matériaux de Construction Oldcastle Canada inc.	Ministère du Tourisme
Humania Assurance inc.	Les Producteurs laitiers du Canada	
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 Moen inc.
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 Nissan Canada Inc.
 Nordic Ware
 Novik Inc.
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 Office Québec-Monde pour la jeunesse
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 Société des Établissements de Plein Air
 du Québec
 Société des Traversiers du Québec
 Société d'habitation du Québec
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 Spectra Premium Industries inc.
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 SSQ, Société d'assurance-vie inc.
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 Starbucks Coffee Company
 Station Mont Tremblant - Intrawest
 Stelpro Design inc.
 Stoves builder international inc.
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 Sunbeam Corporation Canada Limited
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 T.S. Simms & Co. Limited
 Takeda Canada Inc.
 Tarkett inc.
 Taymor Industries Ltd.
 TD Bank Financial Group
 Teac Canada Ltd.

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 The Empire Life Insurance Company
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 Wakefield Canada Inc.
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