

RECYCLING IS OUR BUSINESS!

2012
Annual Report





ÉEQ: A FINANCIAL AND INNOVATIVE PARTNER IN CURBSIDE RECYCLING

ÉCO ENTREPRISES QUÉBEC (ÉEQ) IS A PRIVATE, NON-PROFIT ORGANIZATION CREATED BY COMPANIES THAT PUT CONTAINERS, PACKAGING AND PRINTED MATTER (CP&PM) ON QUEBEC'S MARKET. ÉEQ IS CERTIFIED BY THE GOVERNMENT OF QUEBEC TO ESTABLISH A FEE STRUCTURE AND COLLECT CONTRIBUTIONS FROM COMPANIES IN ORDER TO COMPENSATE 100% OF THE NET COSTS OF MUNICIPAL CURBSIDE RECYCLING IN QUEBEC AS OF 2013.

In addition to that primary function, ÉEQ is involved in a number of initiatives to optimize the curbside recycling value chain, particularly to reduce at the source the quantities of CP&PM generated and increase their recyclability, enhance curbside recycling while reducing its costs as well as increase the quantities of residual materials that are recycled and their economic value.

The quality of its initiatives and the thorough approach applied to all its endeavours have made ÉEQ a sought-after partner not only in Quebec but also throughout Canada and North America.

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A GLOBAL VISION THAT BRINGS VALUE

GIVEN ITS NATURE, ÉCO ENTREPRISES QUÉBEC (ÉÉQ) COULD NOT DO OTHERWISE THAN TO DEVELOP AN ENTREPRENEUR'S VISION OF CURBSIDE RECYCLING THAT NOT ONLY SET IT APART, BUT TURNED IT INTO A SOUGHT-AFTER PARTNER. IT IS CLEAR THAT COMPANIES WILL NOT SETTLE FOR THE SIMPLE ROLE OF CONTRIBUTION PAYERS. THEY WANT TO SPEARHEAD EFFORTS TO, ON THE ONE HAND, REDUCE COSTS AND, ON THE OTHER, OPTIMIZE THE EFFICIENCY OF ALL SYSTEM PROCESSES.

That is why ÉÉQ pays particular attention to each stage of the curbside recycling value chain, both upstream and downstream of financial contributions from companies. As of January 1, 2013, companies are required to reimburse 100% of eligible net costs – nowhere else in North America is the level as high.

The regulatory context relating to Bill 88, adopted in June 2011, was demanding for contributing companies in 2012, as they had to make payments for 2010, 2011 and 2012 Schedules of Contributions within a very few months. Despite this exceptional situation and the continuing difficult economic context, companies still managed to meet the expectations of legislators and the public.

To ensure that fees remain fair to all contributing companies, ÉÉQ continued to apply a number of measures and develop tools over recent years, including Quebec's new activity based costing model applied to curbside recycling. The new model, which, to our knowledge, is a first worldwide, provides valuable

data on costs to be attributed to materials in each class. Recognized by the government, the model will provide facts specific to Quebec to inform the decisions stakeholders need to make.

ÉÉQ's concern for fairness, transparency and thoroughness as well as its innovative spirit are gaining recognition well beyond its main focus of endeavour. A case in point is the *Voluntary Code for the Optimization of Containers, Packaging and Printed Matter* developed to help companies reduce the quantity and improve the recyclability of the CP&PM they produce. In fact, the Canadian Council of Ministers of the Environment thought so highly of the document as to use it as a basis for its Canada-wide approach to optimizing curbside recycling right at the source.

Downstream, ÉÉQ also took a number of steps to increase the value of curbside recycling, particularly by strengthening ties with municipal partners and participating in the creation of *bacs+*, a group created



to take concrete action on enhancing curbside recycling in Quebec. These and other endeavours undertaken in 2012 contribute to increasing the value of curbside recycling, from the quality of the items people place in their recycling bins to final reclamation.

Thanks to its global vision, ÉEQ broadened its initial mandate to work on improving the value chain. In fact, optimization is a major direction of the strategic plan we will be implementing over the next four years. It is the only efficient way to fulfil our mandate, and our successes in this regard will benefit both the community and companies, members and contributors.

**ÉEQ'S CONCERN FOR FAIRNESS,
TRANSPARENCY AND THOROUGHNESS
AS WELL AS ITS INNOVATIVE SPIRIT ARE
GAINING RECOGNITION WELL BEYOND
ITS MAIN FOCUS OF ENDEAVOUR.**

In closing, I would like to thank the members of our Board who generously shared valuable advice and contributed real-world experience to the development of our new directions and the efficiency of Éco Entreprises Québec's endeavours. On behalf of the Board, I would like to congratulate and thank ÉEQ's entire team for their commitment to the cause.

We are also specially grateful to all companies, members and contributors, for going the extra mile in 2012. With your help and support, we will make curbside recycling in Quebec the success it deserves to be.

A stylized, handwritten signature in black ink, reading "D. Brisebois".

Denis Brisebois
Chair of the Board

ACHIEVEMENTS THAT REFLECT OUR MEMBERS' STRONG COMMITMENT

ÉÉQ'S COMPANIES, MEMBERS AND CONTRIBUTORS, ARE SPEARHEADING CURBSIDE RECYCLING SUCCESS. AND THE SYSTEM IS TRULY A SUCCESS. THE 2015 OBJECTIVE OF A 70% RECOVERY RATE SET IN QUEBEC'S *RESIDUAL MATERIALS MANAGEMENT POLICY* FOR MATERIALS MADE OF PAPER, CARDBOARD, PLASTIC, GLASS AND METAL IS ALREADY WITHIN REACH. CURBSIDE RECYCLING HAS THUS PROVED THAT IT IS THE MOST EFFICIENT AND EFFECTIVE RECOVERY SYSTEM FOR QUEBEC.

A MAJOR CONTRIBUTION TO CURBSIDE RECYCLING

Starting January 1, 2013, companies that generate containers, packaging and printed matter (CP&PM) in Quebec will pay 100% of eligible curbside recycling net costs. That means that they reimburse municipalities, through RECYC-QUÉBEC, for the net costs associated with the curbside recycling of the materials they generate or distribute.

That is the highest rate of compensation in North America. Even though the rate was under 100% for the 2010, 2011 and 2012 Schedules of Contributions, targeted companies were still under considerable pressure, as contributions for all three Schedules were due within a very few months. That they were able to make those payments in the current economic environment is in itself a highlight of 2012.

STRATEGIC VISION THAT GOES WELL BEYOND FINANCING

Even if only the financial aspect is considered, ÉÉQ's mandate is extremely complex. In our role as a private non-profit organization, we must reconcile industry interests with our responsibilities as the government's representative by virtue of RECYC-QUÉBEC certification, which mandates ÉÉQ to collect contributions from its members.

Of course, we all believe company contributions and curbside recycling should be optimized and, to do so, ÉÉQ endeavours to develop tools and strategies that will enhance curbside recycling, minimize its costs and maximize environmental benefits. In short, we must get involved at every stage of the value chain. In that regard, we made great strides in 2012.



ESTABLISHING ÉEQ AS A BENCHMARK ECO-COMPANY

Establishing ÉEQ as a benchmark eco-company was one of the objectives we had set in our 2010-2012 strategic vision, and progress over the past year indicates that we are within reach of that goal as well. A prime example is the fact that our *Voluntary Code for the Optimization of Containers, Packaging and Printed Matter* was selected by the Canadian Council of Ministers of the Environment as the basis for measures they are considering for the entire country, and other North-American authorities are doing the same. Their recognition of the thoroughness and creativity of the solutions we proposed, which are applied far upstream from the financial role we were originally given by the government, is a significant measure of success.

**WE ALL BELIEVE COMPANY
CONTRIBUTIONS AND CURBSIDE
RECYCLING SHOULD BE OPTIMIZED AND,
TO DO SO, ÉEQ ENDEAVOURS TO DEVELOP
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ENHANCE CURBSIDE RECYCLING,
MINIMIZE ITS COSTS AND MAXIMIZE
ENVIRONMENTAL BENEFITS.**

The same is true for the government's recognition of the new activity based costing (ABC) model we developed in cooperation with RECYC-QUÉBEC and external experts. Other Canadian organizations are looking closely at this latest success, which was the result of the thoroughness that we apply to all our endeavours.

The ABC model enabled us to put a number to the significant quantities of undesirable materials that are not designated by the compensation plan but are nevertheless placed in recycling bins. The government is currently studying how the costs of handling these materials are to be financed.

QUEBECERS, MUNICIPALITIES, SORTING CENTRES, RECYCLERS – WE'RE ALL IN IT TOGETHER

Our 2010-2012 strategic vision also directs us to increase our influence on curbside recycling performance in Quebec. In our view, we cannot meet that objective without establishing partnerships with the main stakeholders involved in curbside recycling.

The public plays a central role, of course, as they fill recycling bins either at home or away from home. We therefore joined with RECYC-QUÉBEC to optimize their contribution thanks to a broad public awareness campaign entitled *Recycling is Remaking* and the RECREER.CA website. ÉEQ also exercised strong leadership as the only private funding partner of the Table pour la récupération hors foyer, which finances recovery installations.

Another initiative this year was the creation of bacs+, an impressive grouping of stakeholders eager to do what they can to improve the best performing recovery system – curbside recycling.

WE THEREFORE JOINED WITH RECYC-QUÉBEC TO OPTIMIZE THEIR CONTRIBUTION THANKS TO A BROAD PUBLIC AWARENESS CAMPAIGN ENTITLED *RECYCLING IS REMAKING* AND THE RECREER.CA WEBSITE.

There is no doubt as to the prime role played by municipalities in the value chain. In 2012, we conducted a province-wide tour of our valuable partners to learn about the challenges they face and establish a basis for sharing best practices. Finally, our financial participation in the Quebec Sorting Centre Financial Assistance Program brought us full circle in our efforts to optimize processes.

UPCOMING CHALLENGES

In 2013, a report will be produced on the possibility of transferring to industry the management of municipal CP&PM recycling and reclamation programs, an idea first floated in Quebec's *Residual Materials Management Policy*. ÉEQ is looking into the issue with an open mind, though insists that the competitiveness of Quebec companies must be preserved and accountability be made mandatory.

MEMBER AND CONTRIBUTING COMPANIES PERFORMED QUITE A FEAT BY PAYING AMOUNTS DUE FOR THE 2010, 2011 AND 2012 SCHEDULES OF CONTRIBUTIONS IN A SINGLE YEAR.

EXPERTISE IN ACTION

In order to efficiently fulfill its mission, ÉEQ must develop expert knowledge that is both broad and specific. That is a challenge that we take up as a matter of course, while also maintaining efficient management practices. I would like to thank each and every person on ÉEQ's team. These talented people were able to meet particularly demanding challenges in 2012, while establishing closer ties with our curbside recycling partners.

My sincere thanks go to our Board of Directors for their unfailing support and valuable input in the development of our strategic directions. We are also grateful to ÉEQ members and contributors who performed quite a feat in 2012. Finally, I would like to express my heartfelt appreciation to the companies who generously gave their time to take part in our committees and activities.

Our concerted efforts will ensure curbside recycling continues on its path to success.



Maryse Vermette
President and Chief Executive Officer

ÉCO ENTREPRISES QUÉBEC, A KEY LINK IN THE CURBSIDE RECYCLING VALUE CHAIN

2012 MARKS THE NINTH ANNIVERSARY OF ÉCO ENTREPRISES QUÉBEC'S CREATION AND ITS SEVENTH YEAR OF CERTIFICATION BY THE GOVERNMENT OF QUÉBEC UNDER THE *ENVIRONMENT QUALITY ACT*.

From the beginning, ÉEQ has fulfilled its responsibilities with thoroughness, transparency and efficiency, while attaching great importance to the fairness of contributions required from companies who put containers, packaging and printed matter (CP&PM) on Quebec's market. That fairness is all the more important now as the share of curbside recycling net costs to be compensated under the Act has progressively grown from 50% in 2009 to 100% in 2013.

As an organization founded by industry, ÉEQ is naturally concerned by each link in the curbside recycling value chain. Every action is systematically taken to increase efficiency, optimize costs and recover increasing quantities of better quality materials as well as promote recycling. Our end objective is to preserve the environment and improve quality of life in our communities.

Our approach is efficient, open and based on scientific rigour and innovation in order to rally partners involved in curbside collection, sorting and recycling. ÉEQ's thoroughness is what makes it a sought-after collaborator. We therefore plan to pursue our action on a broad and substantial basis year after year in order to contribute, along with our partners, to the success of the highest performing recovery system in Quebec: curbside recycling.

**100% OF NET COSTS
IN 2013**



A VALUE CHAIN IN AC

INNOVATE + FINAN

BY OPTIMIZING
AT THE SOURCE, I.E.:

ADOPT A THOROUGH
AND SCIENTIFIC
APPROACH

SUPPORT COMPANIES'
COMPETITIVENESS
WHILE ENCOURAGING
RESPONSIBILITY

SHARE EXPERTISE
IN THE ECODESIGN
OF CONTAINERS,
PACKAGING AND
PRINTED MATTER

IMPROVE
RECYCLABILITY

BY OPTIMIZING
COMPANY CONTRI

GET INVOLVED IN
THE REGULATORY
PROCESS AND
MAJOR ISSUES

MANAGE
CONTRIBUTIONS
EFFICIENTLY



TION

CE +

RECOVER

BUTIONS, I.E.:

ESTABLISH FAIR
SCHEDULES OF
CONTRIBUTIONS

OFFER SERVICES THAT
MEET THE NEEDS OF
COMPANIES TO HELP
THEM FULFIL THEIR
RESPONSIBILITIES

BY OPTIMIZING
CURBSIDE RECYCLING, I.E.:

SHARE BEST PRACTICES
WITH MUNICIPALITIES
WHILE ENCOURAGING
EFFICIENT SORTING AND
RECYCLING ACTIVITIES

ENHANCE CURBSIDE
RECYCLING

RAISE PUBLIC
AWARENESS
ABOUT MATERIALS
RECOVERY

DISSEMINATE
INFORMATION
THAT SPURS
ACTION





INNOVATE

INNOVATE – OPTIMIZE AT THE SOURCE

The first link in the recovery value chain is, of course, upstream at its source. By reducing quantities produced, the cost of recovering materials will necessarily decrease. By choosing materials and processes that maximize recyclability, savings may be reaped at each step of the recovery process and higher revenues result when recycled materials are subsequently sold.

Although optimization at the source is not part of ÉÉQ's main mandate, it is its natural extension. Companies have every reason to undertake eco-responsible initiatives, as choosing materials wisely and taking advantage of research and development will have a direct impact on the contribution they will pay, not to mention the competitive advantage they will enjoy from the efficiency of their new processes and consequent savings.

INSPIRING SUCCESS SUPPORTED BY SCIENCE

Last July, the Ministère du Développement durable, de l'Environnement, de la Faune et des Parcs (MDDEPF) announced that, with two years to spare, the objective it had set to reduce by half the number of plastic shopping bags in circulation had already been reached. That great success is the result of the adoption, in 2006, of a *Voluntary Code of Best Practices for the Use of Shopping Bags*. The initiative is an inspiring example of the efficiency that can be achieved with cooperative action undertaken by ÉÉQ and its industry partners.

In addition, ÉÉQ and the Conseil de la transformation agroalimentaire et des produits de consommation developed the *Life Cycle Assessment (LCA) Guidelines for Packaging* in 2012 to encourage companies to carry out LCAs and support them through the process. The two organizations developed this optimization tool to help their members reduce the environmental impact of packaging while improving their competitive position, and provided support relating to regulatory and economic considerations.

PURSUING INNOVATION – SUPPORTING COMPETITIVENESS

Launched in 2011, our *Voluntary Code for the Optimization of Containers, Packaging and Printed Matter* is fast becoming a Canadian and North American reference. In 2012, the Canadian Council of Ministers of the Environment selected our Code as the basis for the online North-American Sustainable Packaging Design Guide. We are pleased to cooperate on this project with the Packaging Association of Canada (PAC) and the Sustainable Packaging Coalition in the U.S.

Such progress towards standardization of packaging best practices throughout Canada and North America not only improves efficiency and synergy, it is also in line with the interests of our contributing companies.

ENCOURAGING RESPONSIBILITY

ÉÉQ has developed other tools to meet challenges relating to the impact of certain packaging on the recycling stream. We have added two new fact sheets to our bank of technical data sheets to explain how plastic bottles affect curbside collection and recycling in Quebec. One of the fact sheets recommends the use of polypropylene (PP) sleeve labels, while the other concludes that the use of PLA bottles (a bio-sourced and industrially compostable plastic) is not compatible with currently curbside collection and recycling infrastructures.

We keep a strategic watch on a number of vital issues, including new packaging materials and materials that are problematic for recovery or recycling, as well as successful curbside recycling or ecodesign models in use throughout the world. Thanks to that valuable information, contributing companies have a growing appreciation for ÉÉQ as a technical reference.

Beyond the full financial compensation its members have already assumed, ÉÉQ encourages companies to identify potential new measures to reduce the footprint of the packaging they generate and consequently improve their environmental performance.

FINANCE

FINANCE – OPTIMIZE COMPANY CONTRIBUTIONS

The costs of curbside recycling that companies now fully assume are significant and entail greater risk. These must be managed as efficiently as possible, and that objective is something we could say is part of companies' DNA, as their competitiveness and survival depend on it.

ÉEQ shares that goal and endeavours to apply appropriate rules fairly as it executes its mandate, specifically when establishing the fee structure, identifying companies subject to the regulation, determining their contribution and collecting sums due.

ÉEQ applies equal efficiency to its own activities by ensuring that its research and development costs and general operating expenses account for the smallest possible percentage of contributions collected. In 2012, those activities accounted for less than 5%. In the context of increased financial responsibility, efforts to optimize curbside recycling are all the more meaningful. New factors affecting optimization call for the development of expertise and initiatives that are implemented by a greater number of stakeholders, and a high level of efficiency is therefore required.

INVOLVEMENT IN THE REGULATORY PROCESS AND MAJOR ISSUES

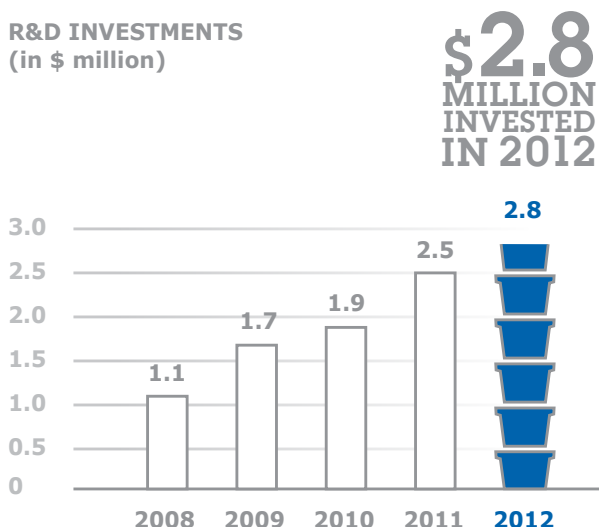
Over the past few years, Quebec's regulatory environment has become one of the most exacting in North America. In order to contribute to company competitiveness in Quebec, ÉEQ makes representations to the government while fulfilling its mandatory role in the quest for sustainable development. Representations made in 2012 focused mainly on seeking government approval of the first activity based costing model for curbside recycling.

A "Quebec" model

In cooperation with RECYC-QUÉBEC and consulting firm Raymond Chabot Grant Thornton, we developed an activity based costing (ABC) model that is unique to Quebec. The model, a first in North America, enables us to determine the net costs of curbside recycling according to category of materials and specific material that takes into account the costs of collection, transportation, sorting and conditioning, as well as of the revenues generated from the subsequent resale of those materials. The model was developed using verifiable data and studies, including the 2010 Characterization Study of materials collected curbside and processed in sorting centres.

Thanks to a rigorous methodology and its adaptation to Quebec's situation, the new ABC provides the necessary information to define a fee structure that accurately reflects reality in order to fairly distribute the costs of the system to each category of designated materials. Today, our ABC model is inspiring other Canadian jurisdictions and has been recognized by the Government of Quebec as the official basis for the distribution of costs per category of materials. That is another achievement to bolster ÉEQ's credibility and the impact of its initiatives.

R&D INVESTMENTS
(in \$ million)



Orphan materials

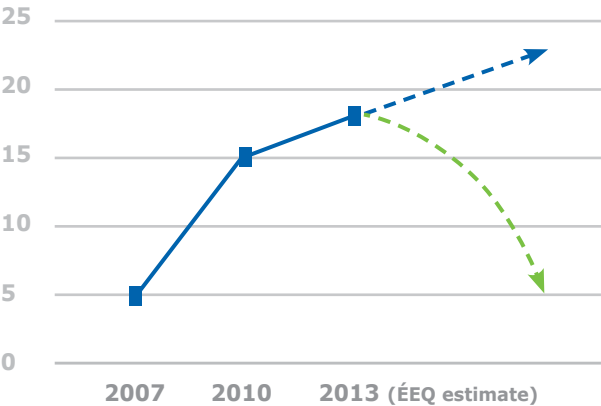
The 2010 Characterization Study and the ABC model brought to light the skyrocketing increase in materials that are not designated by the compensation plan but nevertheless placed in recycling bins. These materials, also known as orphan materials, are mainly items that should be placed for trash or processed in other recovery streams and include such things as garden hoses, running shoes and pool covers. Quebec’s curbside recycling system spends approximately \$23 million to handle orphan materials. While in 2007 orphan materials were estimated at 5% of quantities of materials recovered, in 2010 they accounted for a staggering 15% – an alarming trend that requires immediate corrective measures.

MODEL FOR ACTIVITY BASED COSTING

Classes of materials	Net costs	Tonnage
Newspapers	8.5%	13.4%
Printed matter	16.9%	26.8%
Containers and packaging	56.9%	44.8%
Non-designated materials/ Orphan materials	17.7%	15.0%
Total	100.0%	100.0%

As part of the March 2013 consultation process to amend the *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials*, ÉÉQ produced a submission in which constructive and effective measures were proposed to meet this challenge. The fair and accurate distribution of costs to process these materials and especially reduce quantities through better public education is an issue of great importance to our contributing companies, particularly in the context of increased financial responsibility.

TRENDS IN INCREASING QUANTITIES OF NON-DESIGNATED MATERIALS (%)



- ➔ Trend if no action is taken
- ➔ Reduction in quantities of non-designated materials once mandatory measures and incentives for municipalities are applied

Municipal curbside recycling program management

The evaluation of the pros and cons of transferring to industry the management and reclamation of CP&PM programs is part of the MDDEFP’s 2011-2015 Action Plan for implementing Quebec’s *Residual Materials Management Policy*. A report on the findings is expected in 2013. In 2012, ÉÉQ reviewed various European management models to identify any best practices to optimize curbside recycling that could be applied in Quebec. ÉÉQ will present its findings and comments to the government in 2013.

A FAIR FEE STRUCTURE, BASED ON CONSULTATIONS

THE highlight of 2012 is without a doubt the fact that contributing companies and ÉÉQ were able to satisfy the provisions of Bill 88 requiring that contributions for

the 2010, 2011 and 2012 Schedules of Contributions be paid in a single year. In all, \$323.6 million was collected by ÉÉQ in 2012 and at the beginning of 2013 to fulfil compensation plan obligations.

Consultations for the 2013 Schedule of Contributions

Every year, fees and application rules are developed in consultation with contributing companies and their associations. The meetings are conducted in Montréal and Toronto to give decision-makers at the head of pan-Canadian companies the opportunity to participate. The results of the consultations coupled with the findings of the new activity based costing model were taken into consideration when ÉÉQ's Board of Directors adopted the 2013 Schedule of Contributions in December 2012. The Schedule is expected to be approved by the government in 2013.

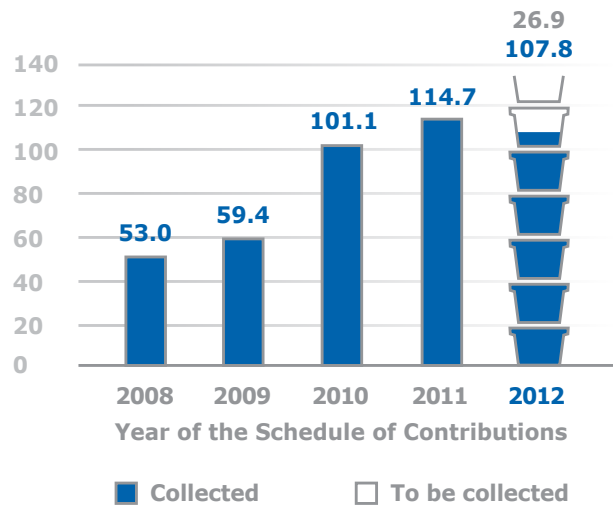
Risk management

There is potential for a shortfall between the estimated costs of curbside recycling used to develop Schedules of Contributions and real costs incurred by municipalities. Since the 2010 Schedule of Contributions came into effect, municipalities submit cost reports rather than rely on negotiated compensation. That is certainly an improvement, but the deadline for submitting municipal reports is always after the date each Schedule is adopted, therefore creating a financial risk for ÉÉQ. To guard against a shortfall, Secor KPMG recommended that ÉÉQ establish a reserve equal to 10% of the annual compensation due.

THE HIGHLIGHT OF 2012 IS WITHOUT A DOUBT THE FACT THAT CONTRIBUTING COMPANIES AND ÉÉQ WERE ABLE TO SATISFY THE PROVISIONS OF BILL 88 REQUIRING THAT CONTRIBUTIONS FOR THE 2010, 2011 AND 2012 SCHEDULES OF CONTRIBUTIONS BE PAID IN A SINGLE YEAR.

CONTRIBUTIONS COLLECTED AND TO BE COLLECTED (in \$ million)

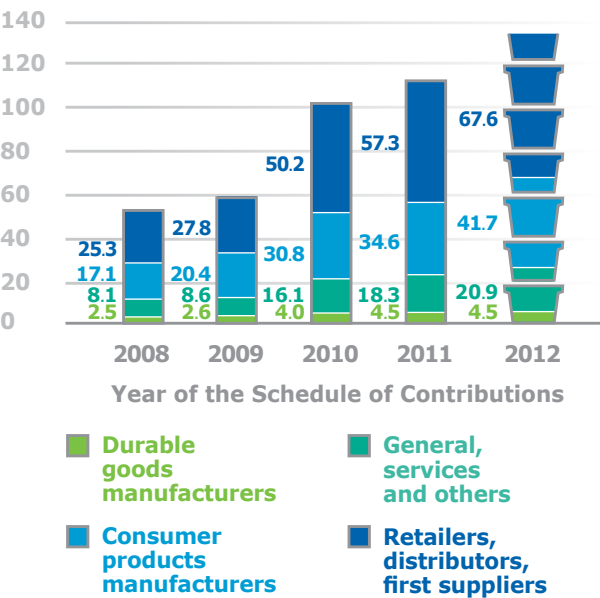
\$134.7 MILLION FOR THE 2012 SCHEDULE



MEETING THE NEEDS OF CONTRIBUTING COMPANIES BIG AND SMALL

Companies that generate CP&PM in Québec come in all sizes. Very small producers are exempt from the compensation plan due to the small quantities of CP&PM they generate. It stands to reason that large targeted companies have very different requirements than do small and medium-size companies. ÉÉQ is sensitive to the needs of all its contributors and continues to develop the necessary expertise so that appropriate services are provided to all its members. In addition, all contributors are welcome to participate in the yearly consultation process for developing the Schedule of Contributions.

CONTRIBUTIONS BY
SECTOR OF ACTIVITY
(in \$ million)



Large contributing companies

A relatively small number of companies generate the greatest quantity of CP&PM in Quebec. ÉÉQ consults them regularly during the Schedule development process via technical committees made up of contributing companies that meet in Montréal and Toronto. At their request, we are endeavouring to harmonize our reporting process with those of our Canadian counterparts.

Small and medium-size contributors

Even though it was designed to be user-friendly, the ECO-D online reporting system may seem complex to our smaller contributors. We therefore offer a service to assist members with the reporting process, particularly for evaluating the quantities of CP&PM generated. In addition, a flat fee option available to contributors under specific conditions is one of the measures ÉÉQ developed over the years to simplify reporting by low-volume producers.

**RECOGNIZING COMPANIES’
ECO-RESPONSIBLE PRACTICES**

In order to encourage contributing companies to voluntarily adopt responsible purchasing policies, ÉÉQ offered companies a credit of up to 20% for using recycled paper content in the manufacturing of their CP&PM. ÉÉQ was the first financing organization to develop such an initiative and now plans to add a similar initiative for certain recycled plastics and cardboard in 2013.

ENSURING FAIRNESS

In 2012, ÉÉQ implemented new procedures to review, analyze and audit Company Reports. The procedures are designed, on the one hand, to validate Company Report compliance with significant reporting requirements and, on the other, to guide companies through the reporting process in order to optimize and simplify their internal procedures.

ÉÉQ is also continuing to dedicate resources to the identification of companies that have yet to fulfill their obligations. Targeted companies that do not submit Company Reports are imposed an invoice. More efforts and resources were dedicated to the collection process in 2012, given the significant sums required to pay compensation due for the 2010, 2011 and 2012 Schedules of Contributions. These measures will be maintained and enhanced to ensure fairness among contributing companies.

ÉÉQ OFFERED COMPANIES
A CREDIT OF UP TO 20% FOR
USING RECYCLED PAPER CONTENT
IN THE MANUFACTURING OF
THEIR CP&PM

A man is sitting in the middle of a vast, chaotic sea of discarded paper and plastic waste. He is wearing a green shirt, blue jeans, and black shoes, and is holding a newspaper open in front of him, looking down at it. To his left is a large blue recycling bin with a white recycling symbol on it. The waste around him includes crumpled newspapers, plastic bags, and various other discarded items, creating a dense, colorful background. The word "RECOVER" is written in large, white, bold, sans-serif capital letters across the middle of the image, partially overlapping the man and the bin.

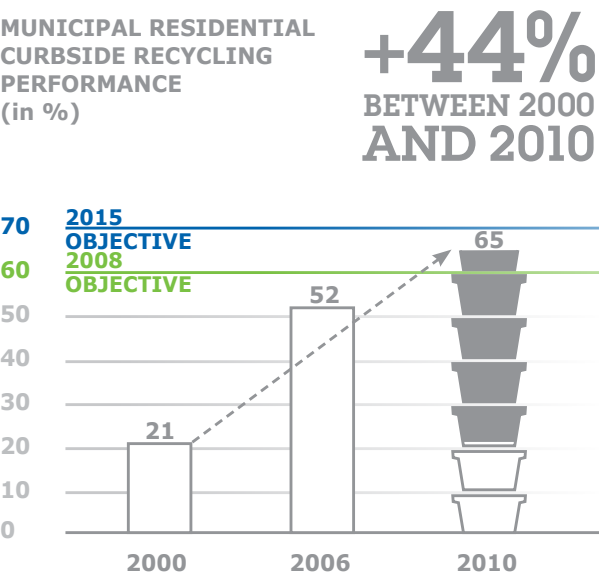
RECOVER

RECOVER – OPTIMIZE CURBSIDE RECYCLING

ÉÉQ’s efforts take on their full meaning with the actions its takes to establish an effective and continually improved curbside recycling system. The same goes for the efforts we make to optimize companies’ contributions in order to enhance performance at every step of the collection and recycling process.

ÉÉQ’s interest in insuring the success of curbside recycling in Quebec goes far beyond the financial dimension alone. It constitutes our commitment to our fellow citizens, our environment and our common future. We are convinced that curbside recycling is the most effective means to recover and reclaim the greatest quantity of residual materials.

MUNICIPAL RESIDENTIAL CURBSIDE RECYCLING PERFORMANCE (in %)



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.

EDUCATE THE PUBLIC ABOUT MATERIALS RECOVERY

There is a strong correlation between the performance of the curbside recycling system and the recyclability of materials placed in recycling bins. Inappropriate materials placed in the bin not only generate extra work for the curbside recycling system, but they risk contaminating large quantities of materials that would otherwise be perfectly recyclable. It is extremely important to establish a clear difference between trash and recyclable materials. That is why we must urge the public to not only recover greater quantities of materials, but also to discriminate what items are appropriate for the recycling bin.

Recycling is Remaking!

In 2012, ÉÉQ continued the *Recycling is Remaking* awareness campaign in cooperation with RECYC-QUÉBEC. Feedback on the campaign is very positive, as it demonstrates how easy and spontaneous recycling can be. The new RECREER.CA website has been especially popular with youngsters.

A significant advantage of the online campaign is the additional explanations that can be given on effective recycling. The Charter of Recyclable Materials may be downloaded from the site, and a mobile version of the Charter is also available.



EVOLUTION OF THE RECOVERY RATE FOR RECYCLABLE MATERIALS IN THE RESIDENTIAL SECTOR

Materials	Average recovery rate 2010	Variation 2006/2010
Paper and cardboard	70.8%	+14.0%
Glass	82.1%	+18.0%
Metal	52.7%	+17.0%
Plastic	32.6%	+6.0%
Overall recovery rate	64.8%	+12.8%

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

Away-from-home materials recovery

In just a few years, the materials recovery rate grew from 21% to 65%. Today, 99% of Quebecers are served by curbside recycling programs. As recycling is now well rooted in the public's daily habits, we are gearing up to deploy more recovery equipment in public places.

Although not part of its legal obligations, ÉEQ co-founded the *Table pour la récupération hors foyer* and has been financing its activities for a number of years. Given its achievements, ÉEQ decided, in 2012, to take over the Table and finance the organization in cooperation with the MDDEFP with a five-year commitment totalling \$1.6 million a year. The newest recovery program is intended exclusively for municipal organizations to serve indoor and outdoor public spaces. A government decree confirming financial assistance for this purpose was published in early 2013.

ENHANCE CURBSIDE RECYCLING

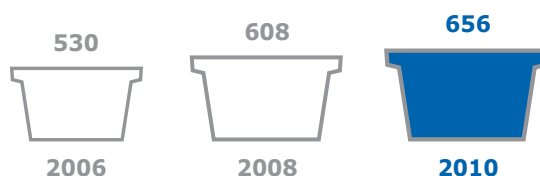
Curbside recycling will continue on its path to success provided that it is given proper support and all containers, packaging and printed matter are properly directed. That is the basic message being given by the 25 companies, associations and organizations involved in curbside recycling who got together as a group in June 2012 under the banner *bacs+* (acronym for *bénéfices de l'augmentation de la collecte sélective*, or benefits of improving curbside recycling).

Like ÉEQ, the members of *bacs+*, who collectively represent tens of thousands of companies, entrepreneurs and stakeholders from every sector, believe that curbside recycling is the system of choice to recover the greatest quantity of materials and therefore meet the environmental objectives set in Quebec's Residual Materials Management Policy.

The Policy's Action Plan provides for an evaluation of the deposit and curbside recycling systems every other year. While waiting for that evaluation, the government decided to maintain current container deposit amounts rather than increasing them. *bacs+* members welcomed this decision, as they are convinced that curbside recycling is the most efficient means to recover and reclaim recyclable materials.

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

+24%
BETWEEN 2006
AND 2010



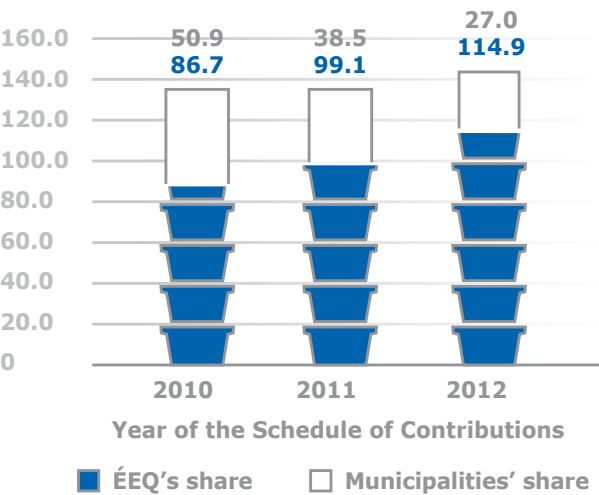
Source: RECYC-QUÉBEC, *Bilan de la gestion des matières résiduelles au Québec 2010-2011*, 24 p.

WORKING WITH MUNICIPALITIES

It is clear that municipalities play a vital role in Quebec’s curbside recycling system. That is why ÉÉQ has endeavoured to establish closer ties with these essential partners to ensure the system’s success. In 2012, we conducted our first tour of regional county municipalities (RCMs) throughout Quebec. This initiative gave us an opportunity to explain ÉÉQ’s role and responsibilities and, at the same time, build consensus on forming a broad task force in 2013 in order to develop curbside recycling best practices.

FINANCING OF THE NET COSTS OF MUNICIPAL CURBSIDE RECYCLING PROGRAMS (in \$ million)

\$300.7 MILLION PAID BY ÉÉQ SINCE THE 2010 SCHEDULE



We have common interests with these stakeholders, particularly the predictability of curbside recycling costs and municipal accountability. ÉÉQ needs to constantly remind stakeholders that the stability of fees is of utmost importance, and that can only be achieved with the adoption of measures to optimize the curbside recycling system. That is why concerted cooperation with municipalities throughout the province is needed to establish common efficiency and performance goals.

The issue of non-designated “orphan” materials that are placed in recycling bins constitutes a significant challenge that municipalities and all other stakeholders in the curbside recycling system, including ÉÉQ, need to urgently address.

CURBSIDE RECYCLING AND BEYOND

During our tour of municipalities in 2012, we visited a few regional sorting centres. Indeed, they constitute the key process between recyclable materials collection and reclamation. As greater quantities of materials are recovered, landfill sites are that much less burdened and those same materials are reintroduced into the value chain.

Unfortunately, some entirely recyclable materials will be sent to landfill either because they are contaminated with non-recyclables, or technical difficulties prevent optimized sorting. Through RECYC-QUÉBEC, ÉÉQ contributes to the Quebec Sorting Centre Financial Assistance Program (PACT) in order to find solutions to those problems. Sorting centre performance is a key component of our activity based costing model, as are tonnages of recovered materials and the cost of their processing, which may vary greatly from one material to another.

Some materials are difficult for sorting centres to process, and ÉÉQ is participating with its partners in working committees on glass, plastics and polystyrene to resolve the issues. ÉÉQ will continue supporting sorting centres and recyclers – the last link in the curbside recycling chain – to improve the reclamation of residual materials and find market outlets for recycling products.

OBJECTIVES FOR 2013

INNOVATE – OPTIMIZE AT THE SOURCE

- Complete the development of pan-Canadian and North American standards for the ecodesign of packaging based on our *Voluntary Code for the Optimization of Containers, Packaging and Printed Matter* and launch an interactive guide as part of an initiative led by the Council of Canadian Ministers of the Environment in cooperation with the Packaging Association of Canada and the Sustainable Packaging Coalition.
- Add to the bank of technical fact sheets on the impacts of packaging on curbside collection and recycling.
- Promote ecodesign tools to our members.
- Promote ÉÉQ's role and expertise as part of a public relations campaign.

FINANCE – OPTIMIZE COMPANY CONTRIBUTIONS

- Continue efforts to strengthen ties with contributing companies to better understand their expectations and efficiently meet their needs.
- Provide contributing companies with a fee structure that is simple and stable using a rigorous review process of the Schedule formula.
- Assess the impact of managing materials generated by business-to-business transactions.
- Continue applying our audit process to Company Reports and intensify efforts to identify non-compliant targeted companies.
- Continue to work with our Canadian counterparts on harmonizing best practices.

Involvement in the regulatory process

- Make representations to government authorities regarding non-designated "orphan" materials and any other relevant issue.
- Convey our position on the possibility of transferring to industry the management of curbside recycling and reclamation programs (Action 19 of the MDDEFP's 2011-2015 Action Plan for implementing Quebec's *Residual Materials Management Policy*).
- Participate in the MDDEFP's process to evaluate the deposit and curbside recycling systems.

RECOVER – OPTIMIZING CURBSIDE RECYCLING

- In cooperation with municipal partners, set up a task force on best practices for curbside recycling on the basis of relationships developed during the 2012 tour of municipalities.
- Finance and oversee the work of the *Table pour la récupération hors foyer* for the new program to install materials recovery equipment in public spaces.
- Promote the bacs+ group and the enhancement of the curbside recycling system.
- Continue efforts to optimize the curbside recycling value chain and promote ÉÉQ's expertise to stakeholders.
- Complete the last phase of the recycling awareness campaign in partnership with RECYC-QUÉBEC.

**ÉÉQ GOES WELL BEYOND ITS
MAIN MANDATE TO CONTRIBUTE
TO THE SUCCESS OF CURBSIDE
RECYCLING – THE MOST
EFFICIENT MEANS TO RECOVER
AND RECLAIM RESIDUAL MATERIALS.**



RECYCLING IS OUR BUSINESS AND EVERYBODY WINS!

COMPANIES THAT GENERATE CP&PM, THEIR SUPPLIERS, THE PUBLIC, MUNICIPALITIES, SORTING CENTRES, RECYCLERS AND ESPECIALLY THE ENVIRONMENT HAVE EVERYTHING TO GAIN FROM THE OPTIMIZATION OF THE CURBSIDE RECYCLING VALUE CHAIN. THAT IS WHY ÉÉQ IS RESOLUTELY COMMITTED TO IT.

WE ARE ALL PART OF THE RECYCLING EFFORT!



EXECUTIVE MANAGEMENT

Maryse Vermette
President and CEO

Christine Fortin
Executive Assistant

ADMINISTRATIVE SERVICES AND FINANCE

Hugo Lapointe
Director

Éric Laplante
Accounting Technician

Micheline Lavallée
Administrative Secretary –
Receptionist

PUBLIC AFFAIRS – CURBSIDE RECYCLING ENHANCEMENT

Carole Grenier
Director

COMMUNICATIONS

Virginie Bussièrès
Director

Élisabeth D'Auteuil
Communications Officer

*Left to right: Carole Grenier, Jean-Charles Ferland, Marie-Eve Provost,
Mylène Fugère, Fernando Perez, Patrick Legault, Djazia Abdoun, Marie Julie Bégin
and Claude Boisvert*



COMPENSATION PLAN

Marie Julie Bégin
Vice-President

COMPLIANCE AND AUDIT

Jean-Charles Ferland
Coordinator

Hélène Samson
Analyst

Claude Boisvert
Analyst

Patrick Legault
Analyst

COMPANY SERVICES

Pascal Roy
Agent

Djazia Abdoun
Agent

Fernando Perez
Agent

FEE DEVELOPMENT

Mathieu Guillemette
Coordinator

Marie-Eve Provost
Advisor, Data Analysis
and Modelling

TECHNICAL SERVICES – OPTIMIZATION

Marina Pietrosel
Director

Mylène Fugère
Advisor, Materials and Curbside Recycling

Geneviève Dionne
Advisor, Ecodesign

Left to right: Geneviève Dionne, Maryse Vermette, Pascal Roy, Hélène Samson, Micheline Lavallée, Marina Pietrosel, Éric Laplante, Mathieu Guillemette, Élisabeth D'Auteuil, Virginie Bussiès, Hugo Lapointe and Christine Fortin

MODEL OF GOVERNANCE

GUIDING PRINCIPLES

TO CARRY OUT ITS MISSION AND MEET ITS OBLIGATIONS, ÉÉQ DEVELOPED SIX GUIDING PRINCIPLES AS PART OF ITS STRATEGIC PLAN ON WHICH ITS ACTIONS AND INTERVENTIONS ARE TO BE BASED:

OBTAIN STAKEHOLDERS' COMMITMENT TO ÉÉQ'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

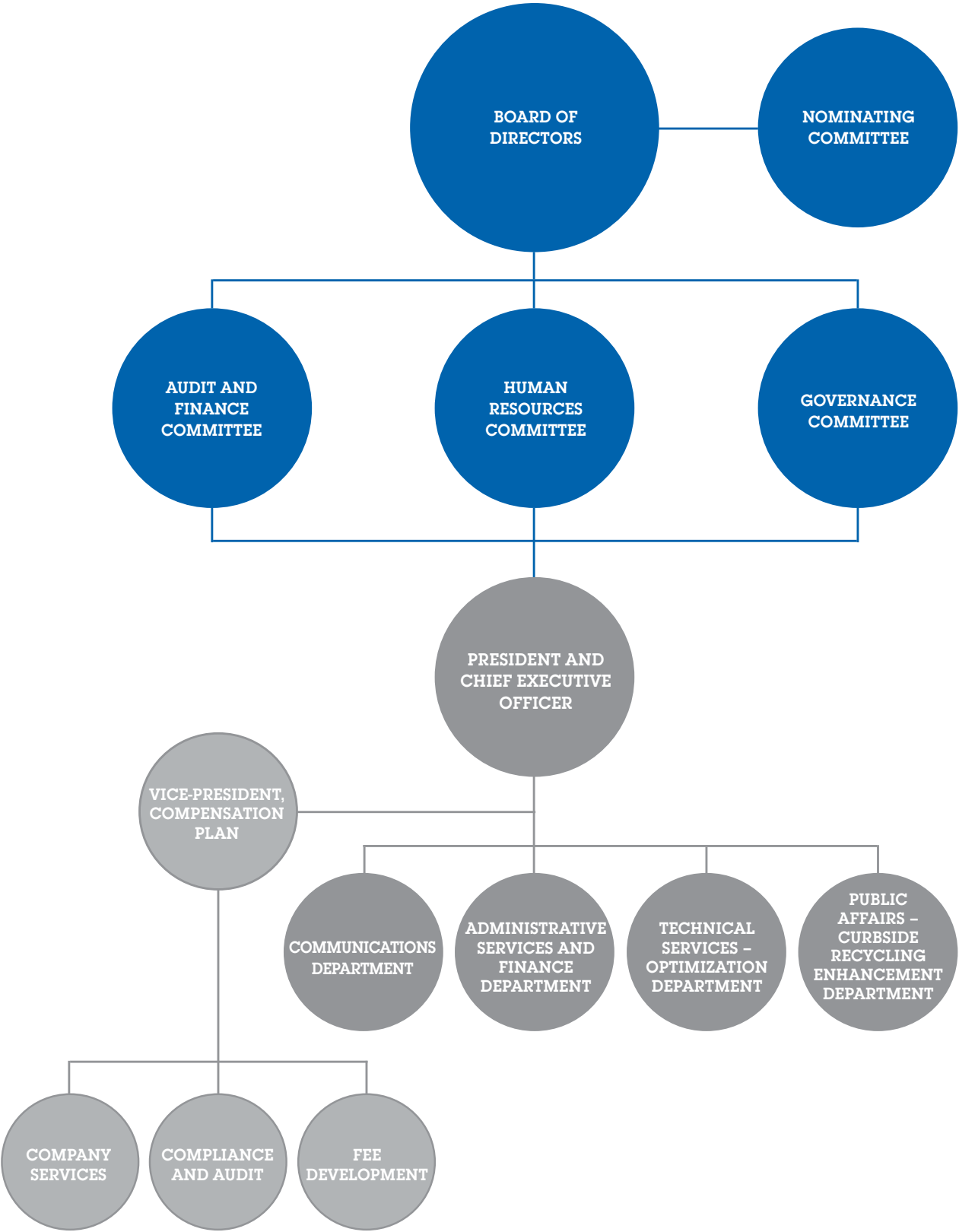
ENCOURAGE THE ADOPTION OF BEST PRACTICES THAT WILL OPTIMIZE THE NET COSTS OF CURBSIDE RECYCLING

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.

ÉÉQ FULFILLS ITS MISSION IN RESPECT OF THE FOLLOWING VALUES:

- FAIRNESS
- INTEGRITY
- THOROUGHNESS
- TRANSPARENCY



BOARD OF DIRECTORS

FOOD AND CONSUMER PRODUCT MANUFACTURERS SECTOR

CONTRIBUTIONS OF OVER \$100,000



Sylvie Cloutier ¹⁻²
Member

Appointed to the Board on January 21, 2011

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



Sylvain Mayrand ³
Member

Appointed to the Board on January 22, 2010

Designated representative of A. Lassonde Inc.

CONTRIBUTORS OF \$100,000 OR LESS



Suzanne Blanchet ³
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. Nadeau ¹⁻⁴
Member

Appointed to the Board on January 25, 2008

Designated representative of the Conseil des industriels laitiers du Québec

RETAILERS AND DISTRIBUTORS SECTOR

CONTRIBUTIONS OF OVER \$100,000



Denis Brisebois ¹⁻²⁻⁴

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

Appointed to the Board on June 12, 2009

Designated representative of the Retail Council of Canada



Gaston Lafleur ¹⁻²

Member and Chair of the Governance Committee

Appointed to the Board on March 30, 2003

Designated representative of the Conseil québécois du commerce de détail

CONTRIBUTORS OF \$100,000 OR LESS



Florent Gravel ⁴

Secretary-Treasurer

Appointed to the Board on May 16, 2005

Designated representative of Fromagerie Pimar/Hamel Inc.



Martin Labrecque ³

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 Blanc ¹⁻²
Member

Appointed to the Board on April 25, 2012

Designated representative of Desjardins Group



Jean-François Thériault ¹⁻³
Member

Appointed to the Board on September 9, 2010

Designated representative of the Société des alcools du Québec

CONTRIBUTORS OF \$100,000 OR LESS



Jean Lefebvre ³
Member

Appointed to the Board on April 7, 2006

Designated representative of the Conseil des chaînes de restaurants du Québec



Frédéric Poussard ⁴
Member

Appointed to the Board on April 25, 2012

Designated representative of TVA Publications Inc.

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 the organization's General By-laws, the Board of Directors is constituted of 12 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

As at December 31, 2012, twelve directors sat on the Board. During fiscal year 2012, the Board of Directors met eight times and Board sub-committees, seven times.

Members of the Board are appointed for two-year terms and their mandate is renewable. Six members were elected by acclamation at the April 25, 2012, Annual General Assembly, including two new members: Bernard Le Blanc and Frédéric Poussard.

COMPENSATION

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

TABLE OF ATTENDANCE AT MEETINGS OF THE BOARD OF DIRECTORS

Participants	Board Meetings
Blanchet, Suzanne	8/8
Brisebois, Denis	7/8
Cloutier, Sylvie	6/8
Gravel, Florent	8/8
Labrecque, Martin	8/8
Lafleur, Gaston	7/8
Le Blanc, Bernard ¹	5/5
Lefebvre, Jean	5/8
Mayrand, Sylvain	8/8
Nadeau, Pierre M.	8/8
Poussard, Frédéric ¹	3/5
Thériault, Jean-François	8/8

¹ Messrs. Le Blanc and Poussard were appointed to the Board on April 25, 2012.

BOARD COMMITTEES AS AT DECEMBER 31, 2012

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 2012 election.

COMPOSITION

Denis Brisebois, Chair of the Board
Bernard Le Blanc, representative designated by ÉÉQ's Board from members in the printed matter class
Sylvie Cloutier, representative of the Conseil de la transformation agroalimentaire et des produits de consommation
Gaston Lafleur, representative of the Conseil québécois du commerce de détail
Pierre M. Nadeau, representative of the Conseil des industriels laitiers du Québec
Jean-François Thériault, representative of the Société des alcools du Québec

GOVERNANCE COMMITTEE

In 2012, the Board of Directors began to reflect on the organization's governance. It was agreed that various aspects of governance would be discussed during Board meetings to ensure that everyone is well apprised of the issues the organization is facing. Therefore, the Committee did not hold any meetings in 2012.

COMPOSITION

Gaston Lafleur, Chair
Denis Brisebois
Sylvie Cloutier
Bernard Le Blanc

HUMAN RESOURCES COMMITTEE

The Committee held two meetings during the year. Other than its regular mandates of reviewing the organization’s structure and payroll and carrying out the CEO’s performance appraisal, the Committee was asked to study a proposed employee bonus plan, oversee its implementation over time and determine the terms of its application. The Committee’s recommendations were submitted to the Board with the support of the Audit and Finance Committee.

COMPOSITION

Denis Brisebois, Chair
Florent Gravel
Pierre M. Nadeau
Frédéric Poussard

AUDIT AND FINANCE COMMITTEE

During its three working sessions, the Committee reviewed financial statements ending December 31, 2011, and the audit mandate for fiscal year 2012. The Committee reviewed new Company Report auditing procedures and recommended their implementation to the Board. It also recommended the adoption of the organization’s risk management policy and biennial review. The Committee was asked to streamline the current financial commitment policy and formulate recommendations on budget forecasts for 2013.

COMPOSITION

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

**COMMUNICATIONS WITH
VARIOUS PARTIES**

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 the 2010-12 Strategic Plan, the Board of Directors authorized:

- A tour of Quebec municipalities in order to introduce ÉÉQ, the role played by companies in financing curbside recycling as well as a proposed initiative to share municipal best practices for curbside recycling
- The continuation of the *Recycling is Remaking* public awareness campaign on curbside recycling, developed in cooperation with RECYC-QUÉBEC in order to promote environmental and economic benefits
- The implementation of a government relations plan following the change in government and upcoming draft amendment to the Regulation on the compensation plan

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

ÉÉQ 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 FINANCIAL STATEMENTS

On March 26, 2013, the Board of Directors adopted ÉEQ's financial statements for fiscal year 2012. Financial statements for fiscal year ending December 31, 2012, were audited by BDO Canada, s.r.l./S.E.N.C.R.L. Certified Accountants and Advisers.

It should be noted that financial statements for fiscal year 2012 relate to the 2012 Schedule of Contributions, whereas figures for fiscal year 2011 account for two contribution years (2010 and 2011 Schedules of Contributions) due to the coming into force of Bill 88 amending the compensation plan.

INCOME STATEMENT	2012 (in \$ thousands)	2011 (in \$ thousands)
REVENUES		
Company Contributions		
• 2012 Schedule of Contributions (to be collected in 2013)	\$134,714	-
• 2011 Schedule of Contributions	(2,645)	\$114,673
• 2010 Schedule of Contributions	(1,648)	101,094
• 2009 Schedule of Contributions	1,266	1,227
• Previous Schedules of Contributions	3,139	2,495
TOTAL REVENUES	\$134,826	\$219,489
EXPENDITURES		
Compensation due to municipalities (to be paid in 2013)	\$114,911	\$185,806
Uncollectible contributions	4,124	5,570
Operating expenses	3,920	2,724
Allowance paid to RECYC-QUÉBEC (to be paid in 2013)	2,585	5,400
Schedule development and curbside recycling optimization	2,146	2,105
Amortization of intangible assets and capital assets	385	326
TOTAL EXPENDITURES	\$128,071	\$201,931
OTHER REVENUES	\$1,436	\$616
<i>Excess of revenues over expenditures for the year</i>	\$8,191	\$18,174

COMPANY CONTRIBUTIONS

Revenues include reported or estimated contributions from companies and organizations under the 2012 Schedule of Contributions that will be collected in 2013; contributions reported for 2010 and 2011 Schedules of Contributions following the publication of those Schedules, against related contributions estimated in 2011; 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 2012 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.

Real costs expended by municipalities in 2011 serve as reference for the 2012 Schedule of Contributions. An allowance will be paid to RECYC-QUÉBEC after contributions for the 2012 Schedule of Contributions will have been received by ÉEQ from targeted companies and organizations in 2013, in accordance with transition measures applicable to the payment and distribution of municipal compensation.

UNCOLLECTIBLE CONTRIBUTIONS

Uncollectible contributions relating to the 2010, 2011 and 2012 Schedules 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 2013 to cover its management costs and other expenses related to the compensation plan.

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.

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 collection revenue 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, 2012, shows a positive balance of \$8,191,000. The surplus is a combination of:

	2012 (in \$ thousands)	2011 (in \$ thousands)
Risk Fund	\$7,093	\$7,871
Temporary Fund - Working capital	677	2,968
Temporary Funds - "Printed Matter" and "Containers and Packaging"	(2,923)	1,227
Permanent Funds - "Printed Matter" and "Containers and Packaging"	2,466	2,495
Unrestricted Funds	878	3,613
TOTAL	\$8,191	\$18,174

- ¹ **Risk fund:** This fund, established as a percentage of the contributions to be collected under the 2012 Schedule of Contributions, guards against a possible 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.
- ⁴ **Permanent funds - "Printed matter" and "Containers and Packaging":** These funds correspond to the organization's permanent resources and include surplus amounts held for the "Printed Matter" and "Containers and Packaging" classes, after Schedule deadlines have expired.

MEMBERS

THE FOLLOWING COMPANIES ARE ÉÉQ'S MEMBERS IN GOOD STANDING AS OF MARCH 26, 2013. TO BE IN GOOD STANDING, COMPANIES AND ORGANIZATIONS MUST HAVE CONFIRMED THEIR WISH TO BE A MEMBER WHEN SUBMITTING THEIR COMPANY REPORT AND HAVE PAID REQUIRED CONTRIBUTIONS UNDER THE 2010, 2011 AND 2012 SCHEDULES OF CONTRIBUTIONS.

RETAILERS, DISTRIBUTORS, FIRST SUPPLIERS

105766 Canada inc., Mega Watt Hydro	Bijouterie Lavigueur Itée	Coopérative Agricole de la Baie des Chaleurs
149667 Canada inc., on account	Bijouterie Monaco	Coopérative Agricole Régionale Parisville
of Centre Hi-Fi	Bijoux Caroline Néron	Coopérative d'Alentour
3019969 Canada inc. (LOIS Jeans (Canada))	Bio Lonreco Inc.	Coopérative Horticole Groupex
3095-6395 Québec inc.	Bio-Actif inc. et compagnies affiliées	Coranco Corporation Limited
3095-7450 Québec inc., Distribution Directa	Bioforce Canada inc.	Corbeil Électroménagers
3163946 Canada inc.	Birks & Mayors Inc.	Corneau et Cantin Itée
9023-1952 Québec inc.	Bizou International inc.	Corporation Bella Vita International
9030-5418 Québec inc.	Bouclair	Costco Wholesale Canada Ltd.
A & V 2000 inc.	Boulangerie Coop du Royaume	Côté-Réco inc.
A. G. International inc.	Boulangerie La Mère Michèle inc.	Couche-Tard inc.
A. Setlakwe Itée	Boulangerie Repentigny inc.	Counseltron Ltd.
Abond Plastics Corp.	Boulangerie Snowden	Danier Leather Inc.
Acces Floral inc.	Boulangerie-Pâtisserie Dumas inc.	Dannycos Trading (Canada) Ltd.
Accessoires pour vélos O.G.C. Itée	Boutique Jacob inc.	Danson Decor Inc.
Acema Importations inc.	Boutique Marie-Claire inc.	D'Artagnan Distribution
Administration LVER inc.	Boutique Signal inc.	Déco Surfaces Canada inc.
AFA Forest Products Inc.	Brault & Martineau	Décors Maison Versailles inc.
Agrivert, coopérative agricole régionale	Browning Canada sports Itée	Delta Marketing Inc.
Albert Perron inc.	Browns Shoes Inc.	Derco Horticulture inc.
Aliments Leika inc. (Les)	Burgham Sales Ltd.	Design Creative International C.D.I. Inc.
Aliments Merci (Les)	Burton Snowboards	Distinctive Appliances Inc.
Allergan Inc.	C&E Canada Inc.	Distributions Julia inc.
Amerella of Canada Ltd.	C. B. Powell Ltd.	Distributions Mondoux inc. (Les)
Ameublements Tanguay, Centre de distribution	ça va de soi inc.	Distributions Multi-Pro inc.
AMG Medical Inc.	Cams Inc.	Dollarama L.P.
Amnesia Inc.	Canac-Marquis Grenier Itée	Dorfin distribution inc.
Amscan Distributors (Canada) Ltd.	Canadian Tire Corporation Limited	Dow Chemical Company Canada Inc.
Amway Canada Corporation	Canaropa (1954) inc.	Dr JO Lambert Itée
Anglo-Canadian Housewares, L.P.	Carquest Canada Ltd.	Druide Informatique inc.
Antirouille Métropolitain	Casa Cubana/Spike Marks Inc.	Dura housewares Inc.
Apex Branded Solutions Inc.	CDMV inc.	Duvernay inc.
APRES L'IMAGE Éditions	Centre du pneu M.C. inc.	Ecco Shoes Canada Inc.
Ardene Holdings Inc.	Centura Québec Itée	Elco Fine Foods
Ares Equipment & Distribution	Céramique Décor MSF inc.	Emco Corporation
Associated National Brokerage Inc.	Cerotec inc.	Enesco Canada Corporation
Aubaine du Tapis Saucier inc.	Chalifour Canada	Entreprises Ernest (Mtl) Itée (Les)
Autruche	Chaussures Brown du Canada Itée	Entreprises M.D. inc.
Avon Canada inc.	Chidaca International Inc.	Entreprises Sea Monster inc. (Les),
Avril Supermarché Santé	Clark Drouin Lefebvre inc.	a division of Diffusion Aquasport
Bath Fitter Distribution Inc.	Club Tissus	Esposito Food Market Ltd.
Beauté Star Bédard inc.	Coats & Clark	Euro-Excellence inc.
Benny B.B.Q. Longueuil inc.	Cobalt Pharmaceuticals Inc.	Extreme Pita Corporation Quebec Inc.
Bentley Leathers Inc.	Compagnie Safdie inc. (La)	Fabricville Company Inc.
Best Buy Canada Ltd.	Conseil canadien du commerce de détail	Familiprix
Bestseller Wholesale Canada Inc.	(CCCD)	Federal-Mogul Canada Ltd.
	Conseil québécois du commerce de détail	Ferring Inc.
	(CQCD)	FGL Sports Ltd.
	Convectair-NMT Inc.	Fisher Home Products Inc.
	Co-op Atlantic	Fonora Textile Inc.

Foot Locker Canada Corp.
 Fourniture de bureau Denis inc.
 Frères Di Ioia inc. (Les)
 Fromagerie Pimar / Hamel inc.
 Fruits et légumes Gaétan Bono inc.
 Galderma Canada Inc.
 Gap (Canada) Inc.
 Gaston Charbonneau Floral Itée
 General Nutrition Centres Company
 Germain Larivière (1970) Itée
 Gestion Touche Finale inc.
 Giant Tiger Stores Limited
 Glasgow Manufacturing, a division
 of Laser Sales Inc.
 Goedike Canada Inc.
 Golf Town Operating Limited Partnership
 Goodyear Canada Inc.
 Gourmet Nutrition F.B. Inc.
 Groupe Adonis inc.
 Groupe Archambault inc.
 Groupe B.M.R. inc.
 Groupe Bikini Village inc.
 Groupe Cantrex inc.
 Groupe CDREM 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.
 H. Chalut Itée
 H. Paulin & Co. Limited
 H.B. Promotion Inc.
 H.R.S. Global, a division of 9021-6276
 Québec inc.
 Hachette Distribution Services (Canada) 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.
 J.E. Mondou Itée
 J.L. Freeman S.E.C.
 J.M. Clément Itée
 Jacques Lemieux (grossiste) inc.
 Jamieson Laboratories

Jardel Distributors Inc.
 John Deere Canada ULC
 Joshua Perets Group Inc.
 Kao Canada inc.
 Kidde Canada
 Kimpex inc.
 Kosmic Distribution
 La Boutique L'Ensemblier inc.
 La Compagnie Regitan Itée
 La Coop Fédérée
 La Coop Lac Mégantic Lambton
 La Corporation McKesson Canada
 La Fruiterie du Jardin inc.
 La Maison AMI-CO (1981) inc.
 La Maison du Meuble Corbeil inc.
 Laboratoire G.M.F.
 Laboratoires Colba inc.
 Lalumière Foods Inc.
 Le Château inc.
 Le Glacier Bilboquet inc.
 Le Groupe Dans un Jardin
 Le Groupe Jean Coutu (PJC) inc.
 Le Groupe Multi Luminaire inc.
 Le Marché Végétarien inc.
 Le Naturiste Jean-Marc Brunet inc.
 Le SuperClub Vidéotron Itée
 Le Veau Charlevoix
 Lenbrook
 Leon's Furniture Limited
 Les Ailes de la Mode inc.
 Les Bijouteries Doucet 1993 inc.
 Les Chocolats Favoris inc.
 Les Cultures de Chez Nous inc.
 Les Distributions Amiel Itée
 Les Entreprises Leznoff 2011 inc.
 Les Entreprises Vagabond inc.
 Les Franchises Panda Itée
 Les Importations Cavan inc.
 Les Industries Pantorama inc.
 Les Magasins Korvette Itée
 Les Magasins Libre Service Pitt Itée
 Les Meuneries Mondou
 Les Produits Aromatiques Clair de Lune inc.
 Les Produits de Santé Audessa inc.
 Les Produits Valfei inc.
 Les Serres Arundel S.E.N.C.
 Les Serres Royales
 Les Sols R. Isabelle inc.
 Les Variétés LCR inc.
 Lifescan Canada Ltd.
 Limited Brands International (La Senza,
 Bath & Body Works, Victoria Secrets)
 Lindor Inc.
 Linen Chest Inc.
 Loblaw Companies Limited
 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.
 Maison Éthier
 Mantab inc.
 Marc Bovet inc.
 Margarine Golden Gate-Michca Inc.
 Matelas Bonheur

McMahon Distributeur Pharmaceutique inc.
 Mega Group Inc.
 Meilleures Marques Itée
 Messageries Dynamiques
 Metro Richelieu inc.
 Meuble Idéal Itée
 Meubles Branchaud inc.
 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
 Mourelatos Leasing Inc.
 Mylan Pharmaceuticals ULC
 National Herring Co.
 Nature's Sunshine Products
 Nergy Santé inc.
 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.
 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 Alimentaires Viau inc.
 Produits Phoenicia inc.
 Promotion Kaboom inc.
 Prosol Distribution Inc.
 Public Mobile Inc.
 Purity Life Health Products
 Quadrant Cosmetics Corp.
 Québec Loisirs inc.
 Quebec Multiplants
 Quebecor MediaPages Inc.
 Quincaillerie Richelieu Itée
 Raymond Lanctot Itée
 Reinhart Foods Ltd.
 Reitmans (Canada) Limited
 Renaud-Bray
 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.
 Slush Puppie Canada Inc.
 Sobeys Québec
 Société Coopérative Agricole De
 Bois-Francis
 Sony Pictures Home Entertainment
 Sopar Cosmetics Inc.
 SoSen inc.
 Sotal Ltd.
 Sport Dinaco Inc.
 Springs Canada Inc.
 Stevens Omni Inc.
 STIHL Limited
 Structube Ltd.
 Sugi Canada Itée
 Suncor Énergie inc.
 Sunopta inc.
 Supertek Canada inc.
 Suzy's Inc.
 Swarovski Canada Ltd.
 Symak Sales Co. Inc.
 Synnex Canada Limited
 Targus Canada Ltd.
 Terra Café et Thé Itée
 The Aldo Group Inc.
 The Brick Warehouse L.P.
 The Business Depot Limited
 The Mibro Group
 The North West Company L.P.
 The Pampered Chef - Canada Corp.
 The Shopping Channel, a division
 of Rogers Broadcasting Limited
 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 Itée
 Uniprix inc.
 Uni-Sélect inc.
 Utex Corporation
 Van de Water-Raymond Ltd./Itée
 Vast-Auto Distribution Itée
 Vidéo et Boutique Sexxx Plus
 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

3106471 Canada Inc.
 3309916 Canada inc.
 3777472 Canada inc., SamaN
 3M Canada
 9015-4931 Québec inc.
 9020-2292 Québec inc.
 9034-3591 Québec inc., Boulangerie
 Au Pain Doré
 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
 Aliments Brookside (Québec) inc. (Les)
 Aliments Fondue paysanne inc. (Les)
 Aliments Karnie inc. (Les)
 Aliments Koyo inc.
 Aliments Krinos Foods Itée
 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.
 Apotex inc.
 Aptalis Pharma Canada Inc.
 Arctic Glacier Inc.
 AstraZeneca Canada Inc.
 Atrium biotechnologies inc.
 Auclair et Martineau inc.
 Avery Dennison Canada Inc.
 Avmor Ltd.
 Bastos of Canada Ltd.
 Bausch & Lomb
 Bayer Inc.
 Becton Dickinson Canada Inc.
 Beiersdorf Canada Inc.
 Bic Inc.
 Bio Biscuit inc.
 Bio-K Plus International Inc.
 Biscuits Leclerc Itée
 Bluewater Seafoods Inc.
 Boehringer Ingelheim (Canada) Ltd.
 Boiron Canada inc.
 Bonduelle Amérique du Nord inc.
 Boucherie Sainte-Brigide inc.
 Boulangerie Au Pain Doré
 Boulangerie Auger (1991) inc.
 Boulangerie St-Méthode inc.
 Brasserie McAuslan

Brasseurs du nord inc (Les)
 Breuvages Radnor Itée
 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, a division
 of Cascades Canada inc.
 Cascades Inopak, a division
 of Cascades Canada inc.
 Caudalie Canada inc.
 Cavendish Farms
 Centura Brands Inc.
 Chandelles Tradition MB inc.
 Chanel inc.
 Chapman's Ice Cream
 Charcuterie La Fernandière inc.
 Château lingerie MFG inc.
 Chocolat Arvais inc.
 Chocolat Belge Heyez Père & fils inc.
 Chocolat Lamontagne inc.
 Chocolaterie la Cabosse d'Or inc.
 Church & Dwight Canada Corp.
 Cidre Michel Jodoin
 Citadelle Coopérative de producteurs
 de sirop d'érable
 CKF Inc.
 Clarins Canada
 Clic International inc.
 Clover Leaf Seafoods L.P.
 Coalision inc.
 Colgate Oral Pharmaceuticals
 Colgate Palmolive Canada Inc.
 Columbia Frame Inc.
 Compagnie Rafrâichissements Coca-Cola
 Canada
 Conagra Foods Canada Inc., a division
 of V-H Foods
 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.
 Corporation Genacol Canada inc.
 Cosmo Communications Canada Inc.
 Coty Canada Inc.
 Coulombe Québec Limitée
 Crayola
 Crestar Ltd.
 Cuisines Gaspésiennes de Matane Itée (Les)
 Daki Itée
 Danone inc.
 Dare Foods Limited
 Del Monte Canada
 Dermtek pharmaceutique Itée.

Dole Foods of Canada Ltd.
 Domtar inc.
 Doris Hosiery Mills limited
 Dr. Oetker Ltd.
 Dubreton quality meats Inc.
 Duchesnay
 E.D. Smith Foods Ltd.
 Eau Everest inc.
 Eli Lilly Canada inc.
 Elizabeth Arden (Canada) Ltd.
 El-Ma-Mia inc.
 EMD Canada Inc.
 Energizer Canada
 Entreprise Dominion Blueline inc.
 Entreprises Pâtes et Croûtes L.B. inc. (Les)
 Estée Lauder Cosmetics Ltd.
 Euro-Pharm International Canada Inc.
 Exceldor Coopérative Avicole
 Fafard et Frères Itée
 Fempro inc.
 Ferme des Voltigeurs inc.
 Ferme Farnham Itée
 Ferme Onésime Pouliot inc.
 Ferme Régil inc.
 Ferme St-Zotique
 Ferme Van Velzen et Fils S.E.N.C.
 Fermes J Coulombe et fils Itée
 Ferrero Canada Ltd./Itée
 Ferti Technologies inc.
 Fèves au Lard L'Héritage Itée
 Fontaine Santé Foods inc.
 Fossil Canada Inc.
 Frito-Lay Canada, a division
 of Pepsi-Cola Canada Itée
 Fromagerie Bel Canada
 Fromagerie Bergeron inc.
 Fromagerie Boivin
 Fromagerie Clement inc.
 Fromagerie Lemaire Itée
 Fromages La Chaudière inc.
 FUJIFILM Canada Inc.
 Fumoir Grizzly inc.
 G.A. Boulet inc.
 Gaudet Sweet Goods Inc.
 General Mills Canada Corporation
 Genuine Health Inc.
 Gestion Première Moisson
 Give and Go Prepared Foods Corp.
 Glaxosmithkline Consumer Healthcare
 Granules LG inc.
 Graymont (Qc) inc.
 Groupe Bergeron-Thibault
 Groupe Cam-J inc.
 Groupe ERA inc.
 Groupe Marcelle
 Groupe Restaurants Imvescor inc.
 (anciennement Mikes Restaurants inc.)
 Guerlain (Canada) Itée
 Guess? Canada Corporation
 Hain Celestial Canada
 Hallmark Canada
 H-E-E-L Canada inc.
 Henkel Consumer Goods Canada Inc.
 Herbalife of Canada Ltd.
 Hershey Canada Inc.

High Liner Foods Inc.
 Hoffmann-La Roche Limited
 Homéocan inc.
 I-D Foods Corporation
 Immunotec Inc.
 Imperial Tobacco Canada Ltd.
 Intermiel inc.
 Irving Tissue Corporation
 Isabelle inc.
 ITW Permatex Canada
 Jack Link's Canada Company
 Jamp Pharma Corporation
 Janes Family Foods Ltd.
 Janssen Inc.
 Jig-A-Loo Canada inc.
 Johnson & Johnson
 JTI-Macdonald Corp.
 JTI-Macdonald TM Corp.
 Kanuk inc.
 Kaz Canada Inc.
 Kellogg Canada
 Kimberly-Clark Inc.
 Kleen-Flo Tumbler Industries Ltd.
 Kraft Canada Inc.
 Kruger Products Limited
 La Brasserie Labatt Limitée
 La Cie McCormick Canada Co.
 La compagnie de Produits Favorite Itée/Oil
 Dri Canada
 La Compagnie H.J. Heinz du Canada S.E.C.
 La Face Cachée de la Pomme inc.
 La Fraisonnée inc.
 La Fromagerie Champêtre inc.
 La Fromagerie Victoria inc.
 La Maison Clayton Shagal Inc.
 La Maison Crowin inc.
 La Maison Orphée inc.
 La Margna inc.
 La Meunerie Milanaise inc.
 La Petite Bretonne (distribution) inc.
 La Soyarie inc.
 Laboratoire Atlas inc.
 Laboratoire Dr Renaud inc.
 Laboratoire Ialco inc.
 Laboratoire Riva inc.
 Laboratoire Trianon
 Laboratoires Abbott
 Laboratoires Nicar inc.
 Laboratoires Reynard inc.
 Labrador Laurentienne inc.
 Laiterie Chagnon
 Laiterie Chalifoux inc.
 Laiterie de Coaticook Itée
 Laiterie de la Baie Itée
 Laiterie de l'Outaouais
 Laiterie des Trois Vallées inc.
 Laiterie Royale inc.
 Lantic inc.
 Lavo inc.
 Le Canard Goulu inc.
 Le Groupe Alimentaire Nordique inc.
 Le Groupe Fruits & Passion
 Le Groupe Legerlite inc.
 Le Potager Riendeau inc.
 Légumière Y C inc.

Légunord inc.
 Les Aliments 2000 inc.
 Les Aliments Aquafuchsia Food inc.
 Les Aliments Bari inc.
 Les Aliments Bégin inc.
 Les Aliments Dainty Foods
 Les Aliments La Mère Poule
 Les Aliments Label inc.
 Les Aliments Mejicano
 Les Aliments O'Sole Mio inc.
 Les Aliments Parador inc.
 Les Aliments Roma Itée
 Les Breuvages Cott
 Les Chocolats Splendid Itée
 Les Chocolats Vadeboncoeur inc.
 Les Douceurs de l'Érable Brien inc.
 Les Eaux Naya
 Les Fermes du Soleil inc.
 Les Fermes Leclair et frères Itée
 Les Fermes Lefort
 Les Industries Bernard & Fils Itée
 Les Industries Touch inc.
 Les Laboratoires Swisse (1995) inc.
 Les Oeufs Ovale S.E.C.
 Les Oeufs Richard Eggs inc.
 Les Plats du Chef inc.
 Les Productions Horticoles Demers inc.
 Les produits de soins pour la peau au lait
 de chèvre Canus inc.
 Les Produits Identific inc.
 Les Produits Industriels Jean-Paul Côté inc.
 Les Produits Techniseal inc.
 Les Pros de la Photo (Québec) inc.
 Les Publications Charron & Cie inc.
 Les Sources Saint-Elie inc.
 Les Tricots Duval & Raymond Itée
 Les Vergers Leahy inc.
 Les Vergers Pedneault
 Les Viandes Walcovit Inc.
 Lesters Foods Ltd.
 Liberté
 Lindt & Sprungli (Canada) Inc.
 Lise Watier Cosmétiques inc.
 L'Oréal Canada inc.
 Louben Sportswear Inc.
 Lundbeck Canada Inc.
 Magtar Sales Inc.
 Maître Saladier S.E.C.
 Maple Leaf Foods
 Maple Lodge Farms Ltd.
 Mary Kay Cosmetics Ltd.
 Maurice St-Laurent Itée
 Maxi Canada inc.
 Maxi Crisp Canada Inc.
 McCain Foods Canada
 Mead Johnson Nutrition (Canada) Co.
 Melitta Canada Inc.
 Merck Frosst Canada Itée
 Michel St-Arneault inc.
 Miel Labonté inc.
 Molson Canada 2005
 Momentive Performance Materials
 Canada ULC
 Mondor Itée
 Montour Itée

Montreal Pita
 Morris National inc.
 Multi-Portions inc.
 National Smokeless Tobacco Company Ltd.
 Nature 3M inc.
 Nature's Path Foods Inc.
 Natursource Inc.
 Nestle Canada Inc.
 Nestle Purina Petcare
 Nestle Waters Canada
 Newell Rubbermaid Inc.
 Nihon Kenko Zoushin Kenkyukai,
 Canada Corp.
 Novalab Inc.
 Novartis Consumer Health Canada Inc.
 Novartis Pharmaceuticals Canada Inc.
 Novo Nordisk Canada Inc.
 Nutrinor-Secteur lait et eau
 Nutri-Oeuf inc.
 Ocean Spray International Inc.
 Odan Laboratories Ltd.
 Old Dutch Foods Ltd.
 Olymel S.E.C.
 Orapi Canada Itée
 Osrar Sylvania Itée
 Pactiv Canada Inc.
 Pajar Production Itée
 Paris Glove of Canada Ltd.
 Parmalat Canada inc.
 Pastene Inc.
 Patates Dolbec inc.
 Pâtisserie Le Fraisier inc.
 Pébéo inc.
 Pepsi Bottling Group Canada
 Pepsi-QTG
 Pfizer Canada Inc.
 Pfizer Consumer Healthcare, a division
 of Pfizer Canada Inc.
 Pharmascience inc.
 Pied-Mont Dora inc.
 Plaisirs Gastronomiques inc.
 PLB International inc.
 Pommes Ma-gic inc
 Premier Horticulture Itée
 Premier Tech Home & Garden Inc.
 Primo Foods Inc.
 Pro Doc Itée
 Pro-amino International inc.
 Procter & Gamble inc.
 Produits de nos Grand-Mères N.D. inc.
 Produits de pâtisserie orientale, a division
 of 140740 Canada inc.
 Produits de Plancher Finitec inc.
 Produits Sany inc.
 Puma Canada inc.
 Purdue Pharma Canada
 PVH Canada Inc.
 Rapid Snack inc.
 RBF International Itée
 Réal Pinsonneault & Fils Itée
 Reckitt Benckiser (Canada) inc.
 Recochem Inc.
 Red Bull Canada Ltd.
 Reebok Canada Inc.
 REHA Enterprises Ltd.

Renées Gourmet Foods Inc.
 Revlon Canada Inc.
 Ricardo Média inc.
 Rolf c. Hagen inc.
 Ronzoni Foods Canada
 Rothmans, Benson & Hedges Inc.
 Royer inc. (I.p.)
 Ruchers Promiel inc. (Les)
 S.C. Johnson and Son Limited
 S.C.A. Ile-aux-Grues
 Saladexpress inc.
 Salaison Lévesque inc.
 Sani-Marc Inc.
 Sanofi-Aventis Canada Inc.
 Santé Naturelle A.G. Itée
 Saputo Boulangerie inc.
 Saputo Dairy Products Canada G.P.
 Sardo Foods
 Sca Personal Care, a division of Sca
 North America - Canada Inc.
 Schering-Plough Canada Inc.
 Scotts Canada Ltd.
 Sel Warwick inc.
 Serres du St-Laurent inc. (Les)
 Serres et Jardins Girouard 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 Itée
 Solofruit Inc.
 Solvay Pharma Inc.
 Spécialités Lasonde inc.
 Spécialités MB inc.
 Spicers, a division of Paperlinx
 Canada Itée
 Spin Master Ltd.
 Stella Pharmaceutical Canada Inc.
 Storck Canada Inc.
 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.

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.
 Watts Industries (Canada) Inc.
 WD-40 Products (Canada) Ltd.
 Weston Bakeries Ltd.
 Win-Sir Textiles Inc.
 WN Pharmaceuticals Ltd.
 Wolverine World Wide Canada ULC
 Wrigley Canada
 Wyeth Pharmaceutiques
 YM Inc.

GENERAL SECTOR (SERVICES AND DURABLE GOODS MANUFACTURERS)

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 service 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
AkzoNobel Canada inc.
Allstate Insurance Company of Canada
Altex Decoration Ltd.
Amerispa Inc.
Amex Bank of Canada
Amylitho Inc.
Anchor Hocking Canada
Apple Canada
Armoires de Cuisines Action, a division
of 2757-5158 Québec inc.
Armoires Fabritec ltée
Arrow Games Inc.
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
Saguenay-Lac-Saint-Jean
Assomption Vie
Autorité des Marchés Financiers
Aventure Chasse et Pêche
Aviva
AXA Assurances inc.
Axon Médias inc.
Bain Ultra inc.
Bank of Montreal
Banque Laurentienne du Canada
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.
Bombardier Produits Récréatifs
Boomerang Tracking Inc.
Boshart Industries Inc.
Bostik Canada Ltd.
Boston Pizza International Inc.
Bridgestone Canada Inc.
Briques Hanson ltée
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.
Caisse de dépôt et placement du Québec
Canadel Furniture Inc.
Canadian Technical Tape Ltd.
Canadian Thermos Products Inc.
Canadian UNICEF Committee (UNICEF
Québec)
Canarm Ltd.
Canon Canada Inc.
Cara Operations Ltd.
Caron & Guay inc.
Casio Canada Ltd.
Caztel Communications
Centre d'animation, de développement
et de recherche en éducation (CADRE)
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.
Club Med Sales 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 Région-de-
Sherbrooke
Commission scolaire de la Riveraine
Commission scolaire De La Seigneurie-
des-Mille-Îles
Commission scolaire de la Vallée-des-
Tisserands
Commission scolaire de l'Énergie
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 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 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 Trois-Lacs
Commission scolaire du Chemin-du-Roy
Commission scolaire du Fleuve-et-des-Lacs
Commission scolaire du Pays-des-Bleuets
Como Pizzeria
Compagnie d'assurance Standard Life
du Canada
Compagnie d'Assurance-vie Croix Bleue
du Canada
Conair Consumer Products Inc.
Confédération des syndicats nationaux
Conseil des Arts et des Lettres du Québec
Conseil des chaînes des restaurants du
Québec (CCRQ)
Conway Jacques Courtiers d'Assurances inc.
Corporation de développement culturel
de Trois-Rivières
Corporation Financière Mackenzie
Corporation Zedbed International
Croisières AML inc.
Cryopak Industries (2007) ULC
Curateur public du Québec
Dairy Queen Canada Inc.
Dale Parizeau Morris Mackenzie Inc.

Danby Products Ltd.	Groupe financier AGA	Le Groupe Innovak
Décors de maison Commonwealth	Groupe GMCR Canada S.E.C.	Le Groupe Vertdure inc.
Dell Canada Inc.	Groupe Lou-Tec inc.	Le Massif inc.
Distribution Madico inc.	Groupe Lyras inc.	Le Salon International de l'Auto de Montréal Itée
Domaine du Ski Mont-Bruno inc.	Groupe Optimum inc.	Lego Canada Inc.
Domino's Pizza of Canada Ltd.	Groupe Promutuel, Fédération de sociétés mutuelles d'assurance générale	Lenovo
Dover Finishing Products Inc.	Groupe Seb Canada	L'Équipe Spectra
Drain-Vac International 2006 Inc.	Groupe Sportscene inc.	Les Bois de plancher PG inc.
Duchesne et Fils Itée	Groupe Valentine	Les Éditions du Boréal
Duproprio inc.	Groupe Voyages Québec inc.	Les Éditions Nitram inc.
Dural, a division of Multibond Inc.	H&R BLOCK Canada Inc.	Les Éleveurs de volailles du Québec
Dyson Canada Limited	Hachette Collections	Les Hôtels Villegia
Eaton Yale Company	Hamilton Beach Brands Canada Inc.	Les Industries Amisco Itée
École de musique Vincent-d'Indy	Hasbro Canada Corporation	Les Industries Bonneville Itée
École nationale de police du Québec	Henry Canada Inc.	Les Industries Trovac Itée
École secondaire Mont-Saint-Sacrement	Hewlett-Packard (Canada) Co.	Les Matériaux de Construction Oldcastle Canada inc.
Éditions Pratico-Pratiques	Honda Canada Inc.	Les Producteurs laitiers du Canada
El Ran Furniture Ltd.	HSBC Bank Canada	Les Produits Aluminium P.S. inc.
Electrolux Canada Corp.	HSBC Finance	Les Produits Armodec Itée
Elfe Juvenile Products	Hydro-Québec Distribution	Les Produits Daubois inc.
Emerson Electric Canada Limited	Hyundai Auto Canada Corp.	Les Promotions Atlantiques inc.
Énergie Cardio	Ideal Security Inc.	Les restaurants D. Lafleur inc.
Envirogard Products Limited	Industrielle Alliance, Assurance et services financiers inc.	Les Restaurants Lafleur inc.
Épargne Placements Québec	Industries JSP inc.	Les Rôtisseries St-Hubert Itée
Epson Canada Ltd.	Institut de Formation Professionnelle inc.	Les Stations de la Vallée de Saint-Sauveur inc.
Expomax Canada Inc.	Institut de tourisme et d'hôtellerie du Québec	Les Textiles Patlin inc.
Federated Insurance Company of Canada	Intact Compagnie d'assurance	Les Tourbières Berger Itée
Fédération canadienne de l'entreprise indépendante	International de montgolfières de Saint-Jean-sur-Richelieu	Lexmark Canada Inc.
Fédération des médecins omnipraticiens du Québec	Invesco Trimark Itée	LG Electronics Canada Inc.
Fédération des pourvoires du Québec	Investors Group	Lincoln Electric Company of Canada L.P.
Fédération des producteurs de lait du Québec	IPEX Electrical Inc.	Literie Giddings Itée
Fédération des producteurs de porcs du Québec	Ipx Inc.	Little Caesar of Canada Inc.
Fédération interdisciplinaire de l'horticulture ornementale du Québec	Isolofoam group inc.	Location d'Outils Simplex
Fédération québécoise de camping et de caravaning inc.	Ivanhoé Cambridge Inc.	Lombard Canada Ltd.
Fenêtres Élite inc. (Les)	J. Benny Inc.	Loto-Québec
Fenplast inc.	Jascor Housewares Inc.	Louis Garneau Sports inc.
Fernand Dufresne inc.	JELD-WEN of Canada Ltd.	Loyalty Management Group Canada Inc.
Festival Juste pour Rire	JELD-WEN, a division of Donat Flamand	L'Union des producteurs agricoles - Publications
Financière Manuvie	Jobboom Inc.	L'Union-Vie, Compagnie Mutuelle d'Assurances
Fonds Promotionnel RE/MAX inc.	Johnson Level and Tools Inc.	Lussier cabinet d'assurances et services financiers inc.
Ford Motor Company of Canada	Julien Beaudoin Itée	MAAX Bath Inc.
Franchises Cora inc.	Kaycan Ltd.	Mabe Canada Inc.
Franklin Templeton Investments Corp.	Kia Canada Inc.	Magazine Prestige inc.
Garaga inc.	Klassen Bronze Limited	Magenta Studio Photo inc.
Garant GP	Knappe & Vogt Canada Inc.	Maison des Futailles S.E.C.
Gardena Canada Ltd.	KODAK Canada Inc.	Maison Théâtre
Gates Canada Inc.	La Capitale assurances générales inc.	Makita Canada Inc.
Gaz Métro	La Capitale Groupe financier inc.	Manufacture Leviton du Canada Itée
GE Lighting	La Cie Matériaux de Construction BP Canada	Manufacturier Techcraft Inc.
General Motors of Canada	La Commission des relations du travail	Mapei inc.
Gentec International	La Compagnie d'Assurance Belair Inc.	Marques Constellation Québec, inc.
Gestion Férique	La Compagnie d'Assurance Primerica du Canada	Masco Canada Limited
Gestion Vision Globale inc.	La Compagnie Mutuelle d'Assurance Wawanesa	Masonite International Quebec Stiles and Rails Division
Globe Union Canada Inc.	La Corporation Internationale Masonite	Master Lock Company
Goodfellow Inc.	La Financière Agricole du Québec	Matériaux de construction Probox inc.
Gracious Living Industries	La Presse Itée	Mattel Canada Inc.
Groupe BBH inc.	La Survivance	Mazda Canada Inc.
Groupe Carreaux Céragres inc.	Laurentide Ressources	McDonald's Restaurants of Canada Limited
Groupe d'alimentation MTY inc.	LBC Canada Inc.	MEGA Brands Inc.
Groupe Dutailier inc.	Le Café Dépôt inc.	Megalak Finition inc.
Groupe Espaces	Le Directeur général des élections du Québec	Meloche Monnex inc.
		Mercedes-Benz Canada Inc.

Mercier Wood Flooring Inc.	Régie des rentes du Québec	Suzuki Canada Inc.
Messengeries De Presse Benjamin inc.	Régie du logement	T.S. Simms & Co. Limited
Métaltech-Oméga inc.	Rembourrage RE-NO	Tarkett Inc.
Meubles Concordia ltée	René Corriveau et Fils inc.	Taymor Industries Ltd.
Microsoft	Réseau Admission	TD Bank Financial Group
Ministère de la Culture, des Communications et de la Condition féminine	Réseau de transport de la Capitale - RTC	Teac Canada Ltd.
Ministère de la Justice du Québec	Réseau de transport de Longueuil (RTL)	Technoform Industries ltée
Ministère de la Santé et des Services sociaux	Restogain inc.	Télébec Société en commandite
Ministère de l'Éducation, du Loisir et du Sport	REV Sleep Corporation	TELUS Corporation
Ministère de l'Emploi et de la Solidarité sociale	Revenu Québec	The Bank of Nova Scotia
Ministère de l'Immigration et des Communautés culturelles	Robert Bosch Tool Corporation	The Empire Life Insurance Company
Ministère des Finances	Rogers Communications	The Great-West Life Assurance Company
Ministère des Ressources naturelles et de la Faune	Rogers Publishing Limited	The Second Cup Ltd.
Ministère du Tourisme	Roland Boulanger & Cie ltée	The Sherwin Williams Co.
Mitsubishi Motor Sales of Canada Inc.	Rôtisserie Fusey (1983) inc.	The TDL Group Corp.
Moen Inc.	Royal Bank of Canada	Thomas & Betts Limited
Moniteurs Angelcare inc.	Royal International Corp.	Thomas Cook Canada Inc.
Mont Blanc S.E.C.	Salle André-Mathieu	Ticketpro Canada
Mon-tex Mills Ltd.	Salton Canada	Timex Canada Inc.
Mouvement Desjardins	Samson Bélair/Deloitte & Touche inc.	Toshiba of Canada Limited
Mr Lube Canada LP	Schneider Canada inc.	Tourisme Abitibi-Témiscamingue
Musée de la civilisation	Sealy Canada ltée	Tourisme Baie-James
Musée national des beaux-arts du Québec	Sennheiser (Canada) Inc.	Tourisme Bas-Saint-Laurent
National Manufacturing of Canada Inc.	Services Québec	Tourisme Cantons-de-l'Est
National Money Mart Co.	Sharp Electronics of Canada Ltd.	Tourisme Centre-du-Québec
Nautilus Plus Inc.	Shop-Vac Canada Ltd.	Tourisme Chaudière-Appalaches
NCR Corporation	Simmons Canada Inc.	Tourisme Lanaudière inc.
Nikon Canada Inc.	Sivaco Québec, a division of Sivaco Wire Group 2004 L.P.	Tourisme Laval
Nintendo of Canada Ltd.	Ski Sutton inc.	Tourisme Mauricie
Nissan Canada Inc.	Snap-on Tools of Canada	Tourisme Montréal
Nordic Ware	Société de développement commercial Destination centre-ville	Tourisme Outaouais
Nuera Air Inc.	Société de franchises La Piazzetta inc.	Toyota Canada Inc.
Office de la protection du consommateur	Société de l'assurance automobile du Québec	Trader Corporation
Office Québec-Monde pour la jeunesse	Société de transport de Laval	Transcontinental Inc.
Office québécois de la langue française	Société de transport de l'Outaouais	TransUnion Canada
Outils A.Richard Co.	Société de transport de Montréal	Trudeau Corporation 1889 Inc.
Owens Corning Celfortec L.P.	Société de transport de Sherbrooke	TVA Boutiques inc.
Paladin labs Inc.	Société des alcools du Québec	TVA Publications inc.
Panasonic Canada Inc.	Société des Établissements de Plein Air du Québec	Ubisoft Canada inc.
Parquets Dubeau ltée (Les)	Société des Traversiers du Québec	Urgel Bourgie
Peinture Micca inc.	Société d'habitation du Québec	USP Structural Connectors
Peintures M.F. inc.	Société du Musée d'archéologie et d'histoire de Montréal	Valvoline Canada
Pensionnat du Saint-Nom-de-Marie	Société en commandite Services FMD	Vanico Maronyx Inc.
Pioneer Electronics of Canada Inc.	Société pour la promotion d'événements culturels du Haut-Richelieu inc.	Vélo Québec
Playmobil Canada Inc.	Sony of Canada Ltd.	Vélo Québec Éditions
PMTROY Assurances et services financiers inc.	South Shore Industries Ltd.	VELUX Canada inc.
Portes et Fenêtres Isothermic inc.	Spacemaker Limited	Venmar Ventilation Inc.
PPG Canada Inc.	Spectra Premium Industries Inc.	Veranda Jardin R.P. inc.
Produits Neptune inc. (Les)	Sport Maska inc.	Vicwest Operating Limited Partnership
Produits Verriers Novatech inc.	Sports ATF inc.	Vidéotron S.E.N.C.
Produits Vince inc.	SSQ, Société d'assurance-vie inc.	ViewSonic Corporation
Projets Saint-Laurent/ Jour de la Terre Québec	Stanley Canada Corp.	Vivier Pharma Inc.
Proprio Direct inc.	Starbucks Coffee Company	Volkswagen Group Canada Inc.
Protégez-Vous	Station Mont Tremblant - Intrawest	VTech Telecommunications Canada Ltd.
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Raleigh Canada Ltd.	Subaru Canada Inc.	Wells Fargo Financial Corporation Canada
Raymond Chabot Grant Thornton, S.E.N.C.R.L.	Sun Life Assurance Company of Canada	Whirlpool Canada L.P.
RCR International Inc.	Sunbeam Corporation Canada Limited	Woods Industries (Canada) Inc.
Reader's Digest Canada	Sûreté du Québec	World Kitchen Canada (EHI) Inc.
Redberry Resto Brands Inc.	Sutton (Québec), Services immobiliers inc.	Xerox Canada Limited
Régie des alcools, des courses et des jeux		Yamaha Canada Music Ltd.
Régie des installations olympiques		

INNOVATING FINANCING AND RECOVERING MATERIALS AN INVESTMENT IN THE FUTURE



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