

## SCHEDULE E

### AUDITOR'S REPORT

To the Directors of \_\_\_\_\_

We have audited the appended Declaration (the "Declaration") in respect of the quantities of consigned recyclable containers sold, delivered or given and recovered for the period starting January 1, 20\_\_ and ending December 31, 20\_\_ for \_\_\_\_\_ (the "Company"). This Declaration has been prepared by the Directors of the Company in accordance with the Agreement relating to the Deposit, Recovery and Recycling of Non-Refillable Soft Drink Containers (the "Agreement"). The Directors of the Company are in charge of preparing this Declaration, in compliance with the dispositions of the Agreement, and with the internal control deemed necessary for the preparation of a Declaration that does not contain significant inaccuracies, whether such inaccuracies result from fraudulent activity or mistakes.

#### **Directors' responsibility for the Declaration**

The Directors of the Company are in charge of preparing this Declaration, in compliance with the dispositions of the Agreement, and with the internal control deemed necessary for the preparation of a Declaration that does not contain significant inaccuracies, whether such inaccuracies result from fraudulent activity or mistakes.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on this Declaration based on our audit. We have conducted our audit in compliance with the Canadian Generally Accepted Auditing Standards. Such standards require that we abide by the code of conduct and that the audit be planned and executed so as to provide reasonable assurance that the enclosed declaration is exempt from significant inaccuracies.

The audit includes the implementation of procedures to collect convincing elements on amounts and other information found in the Declaration. The procedures followed are chosen by the auditor, pursuant to an evaluation of the risks of the Declaration containing significant inaccuracies, whether such inaccuracies result from fraudulent activity or mistakes. In the evaluation of such risks, the auditor considers the internal control of the entity in regards of the preparation of the Declaration in order to follow the appropriate auditing procedures for the circumstances. The auditor shall not do so to express an opinion on the efficiency of the entity's internal control. An audit also includes the appreciation of the appropriateness of the methods chosen and of the reasonable character of the accounting estimates provided by the Directors, and an appreciation of the overall presentation of the Declaration.

The convincing elements that we have obtained are sufficient and appropriate in order to share our audit opinion.

#### **Opinion**

In our opinion, the information presented in the Declaration regarding the quantity of recyclable containers sold and recycled during the period starting January 1<sup>st</sup>, 20\_\_ and ending December 31<sup>st</sup>, 20\_\_ has been prepared, in all significant aspects, in accordance with the dispositions of the Agreement relating to the Deposit, Recovery and Recycling of Non-Refillable Soft Drink Containers.

**Accounting Methods and Distribution Restrictions**

Without changing our opinion, we would like to reiterate the fact that this Declaration was prepared in order to allow the Company to comply with the requirements of the Agreement relating to the Deposit, Recovery and Recycling of Non-Refillable Soft Drink Containers. As a result, it is possible that this Declaration may not be used for any other purpose. Our report is only for the Société québécoise de récupération et de recyclage.

\_\_\_\_\_

Firm

City\_\_\_\_\_

Date\_\_\_\_\_

**Note: This is an example. The auditor shall refer to the effective standards.**

**SCHEDULE E**

Declaration covering the period from January 1 to December 31

Corporate name of the registrant

Permit number

**Part 1**

Quantities of recyclable containers sold, delivered or given with a deposit and not declared by any other registrant (containers for which you have not paid the deposit at the time of purchase)

	Aluminum	Plastic	Glass
Quantity of recyclable containers sold, Delivered or given	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total quantity according To your monthly declarations	<input type="text"/>	<input type="text"/>	<input type="text"/>
Difference	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Part 2 For recoverers only**

Quantity of recovered containers on which the 0.02\$ incentive fee to the retailer was not paid

Total quantity of recovered containers without incentive fee

Total quantity according to your monthly declarations

Difference