



Will

Sustainable Development Goals Report

June 2021

Will Solutions in 2020

Solar Impulse Label

Since July 2020, the Sustainable Community (SC) project of WILL Solutions is recognized as an efficient solution by the Solar Impulse initiative.



Certified



This company meets the highest standards of social and environmental impact

Corporation

Sustainable Development Goals (SDG)

WILL Solutions actively participates in a green economy by embodying, through its SC solution, several of the 17 United Nations Sustainable Development Goals (SDGs).



Part of the VCS Program



Recognized Expert by the Fonds Écoleader



Our network

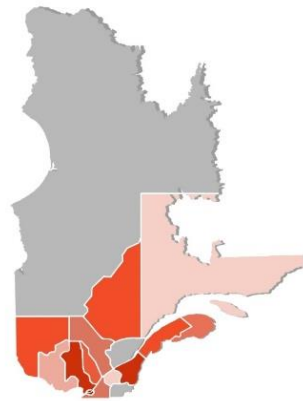
81 MEMBERS active participants during the 4th cohort of the Sustainable Community project.



+820 micro-projects of GHG reductions.



Over **650 buildings** distributed in 13 regions in Quebec.



A few micro-projects from the Sustainable Community :



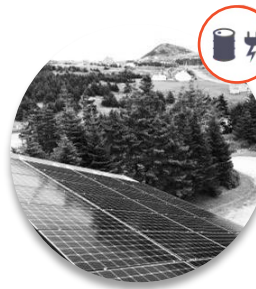
UPA OF LA MAURICIE

The UPA of Mauricie encourages citizens to bring their fall leaves and other green residues to agricultural enterprises so that they can be reused as compost.



MRC OF TÉMISCAMINGUE

At the MRC Témiscamingue's eco-center, biomass is recovered, organic waste is composted and paper is recycled to ensure better management of residual waste.



SOLAR PANELS AT HAVRE-AUX-MAISONS

The solar panels were installed to replace electricity produced with heavy fuel oil for a residential building located in the Magdalen Islands.

INTRODUCTION

At WILL Solutions, the end of the fiscal year most often symbolizes the completion of the Sustainability Report, which is the annual assessment of the impact of our company, its operations, and its employees on the environment. As such, we have reached the end of the fiscal year 2020, which runs from April 1, 2020 to March 31, 2021.

Indeed, the year 2020 has been prominent in the minds of the entire world population, due to the crisis caused by Covid-19, which has required a state of health emergency since March 2020 and is still ongoing. However, the climate crisis is still with us. At the time of writing, the world is grappling with several crises, including the direct environmental impacts of increased digital consumption as a result of changing habits during the pandemic. With this in mind, we enter 2021 with anxiety, uncertainty, and weariness in the face of the ever-expanding Covid-19 pandemic. The pandemic has highlighted the fragility of our systems, from public health to global supply chains to jobs and industries. However, it is hoped that this pandemic will be followed by dramatic social, environmental, and economic changes. Currently, all countries are considering how to recover from the year-long situation. The deployment of vaccines in many countries, including Canada, has raised hopes for a revitalization of operations.

In addition, our living and working conditions have changed dramatically, with employees telecommuting more than in the past and many parents being forced to stay at home as some daycare centers have closed. Socially, many people are not going to work because they have lost their jobs or are unemployed due to business failures or the continued shutdown of non-essential services. On the purchasing side, we note a change in purchasing and consumption habits with the expansion of online purchases that have become almost inevitable with the closing of many stores. We also note the massive awareness of the population regarding climate change and the propensity to consume locally, regionally, responsibly, etc. Moreover, it should be mentioned that it is this awareness that led WILL to commit to its sustainable development plan and to design and implement a responsible purchasing policy.

While efforts are being made in this area, many are still following unsustainable trajectories. More than ever, local communities, businesses, consumers, and governments must change their ways of doing things in a sustainable way. Together, we must create a new dynamic in the uses, offers, and economy. This will is reflected in WILL's evaluation, review, and sharing of its practices and ways of doing things through its sustainable development report with a view to continuous improvement. This reflects a greater openness and commitment to its multiple business partners. WILL Solutions,

like other eco-responsibility and sustainable development service providers and business advisors, wishes to continue to work in favor of the environment and climate change. Thus, climate change, the decline of biodiversity, the need to live and leave a healthy environment for future generations as well as the desire to do its part in reducing the ecological footprint are the reasons that drive WILL Solutions to achieve this continuous improvement through its sustainable development plan.

Also, in the context of this health crisis, which required numerous containment measures, WILL Solutions took initiatives to support its employees and collaborators in order to keep them in place and to support them in this difficult and particular situation. To this end, it has developed a new work method for conducting audits virtually and has instituted virtual meetings for the entire team every six weeks since the beginning of the pandemic.

It is also in the continuity of this improvement process that WILL Solutions modified its corporate by-laws at its general meeting of shareholders (AGM) held on March 31, 2021, in order to include an additional consideration in its decisions of the impact of its operations on all of the Company's stakeholders, thus aligning itself with the B Corp philosophy. This amendment reads:

« The directors of the Corporation shall make their decisions with respect to the Corporation by fairly and responsibly considering the short-term and long-term interests of the Corporation, including, but not limited to, the interests of the shareholders, members of the Corporation's sustainable community, employees, suppliers, creditors and customers of the Corporation, as well as governments and the environment (hereinafter referred to as the "Stakeholders"), and the community and society in which the Corporation operates. »

The following pages present the results of the evaluation of the actions undertaken to achieve the objectives set in our Sustainable Development plan.

Results of objectives as of March 31, 2021

OBJECTIVE 1.0

Increase the number of Sustainable Community members and their eligible and verified GHG reductions. Complete with the marketing and sales of the resulting VCUs.

RESULTS ACHIEVED

In 2020, WILL welcomed new members to its Sustainable Community, including its first member located in the Magdalen Islands.

In addition, the list of major carbon credit buyers has grown from the previous year, including 3 new buyers.

Beyond the partnership with ClimateSeed, WILL and Carbone Boréal formed an ad hoc consortium and qualified as carbon offset providers with the Quebec National Assembly, and a first sale was made on March 31, 2021.

In 2020, WILL also shone with its initiatives of high standards of cost-effectiveness and sustainability, which earned it the Solar Impulse Label.

155
MEMBERS

who participated in the Sustainable Community project as of March 31, 2021

+ 5
MEMBERS



This represents a **3% increase** compared to the previous fiscal year.



OBJECTIVE 2.1

To promote our values through WILL's activities.

RESULTS ACHIEVED

2.1A : To raise awareness through our words and actions, to all our members, our customers, and the public to the issues of sustainable development, climate change, and the green economy.

Actions : Produce original content, highlighting the relevant actions of SC members and specific to our sector of activity and share it on our social networks.

Indicator : Production of at least 4 publications (article, video, or conference) per month.

RESULTS NOT-AVAILABLE

2.1B : Give back to the community by helping fund sustainable development projects. A fifth carbon revenue distribution to SC members, pro-rated for their reduction efforts, is planned for late summer 2021.

Actions : Determine an amount at the end of each fiscal year that can be allocated the following year.

Indicator : To have donated 10% of net profits to various community sustainability projects (circular economy).



Participation of WILL's team members in several Webinars.


+ 90

publications made on our various web and social media platforms.



Maintain a media presence :

WILL continues to deploy financial, material, and human resources through communications on social networks, its blog, and in magazines to ensure an interesting media presence, with content generally focused on voluntary carbon markets, climate change, and sustainable development, among others.



In addition, in order to increase its visibility in the media, promote its activities and recruit new members to expand the Sustainable Community, WILL has undertaken several initiatives, including:

1

Development of a communication plan with a communication firm.

2

The use of a marketing and advertising consultants who produced advertising content for WILL.

3

Holding informative webinars on WILL's GHG quantification and eco-responsibility coaching services once a month, every 3rd Tuesday, beginning in January 2021.

4

The production and dissemination of briefs at the provincial, national and international levels on the role of GHG reduction actions taken at the local level, by small businesses (SMEs), municipalities and NPOs, which when combined in a streamlined approach create and enable a ripple effect to the desired transitions and societal changes.

OBJECTIVE 2.2

Minimize the per capita intensity of our GHG emissions related to employee and collaborator travel by promoting public and active transportation.

RESULTS ACHIEVED

Actions : Encourage employees and collaborators to use public and/or active transportation for work-related travel.

Organize team meetings or meetings with our partners in locations accessible by public transit and/or active transportation when possible.

Indicator : Decrease GHG intensity/worker at WILL and offset all transportation-related emissions.

2020 WAS AN EXCEPTIONAL YEAR AND, DUE TO THE COVID 19 PANDEMIC, THERE WAS ALMOST NO TRAVEL FOR WILL'S TEAM. AS A RESULT, THE CARBON FOOTPRINT OF WILL'S TEAM TRAVEL WAS SIGNIFICANTLY REDUCED BY MORE THAN HALF FROM THE PREVIOUS YEAR.



33% of the carbon footprint linked to the traveling of WILL's team.



≈ **67%** of WILL's carbon footprint in 2021 is related to the use of cloud services, which represents approximately 2 tons of GHG.

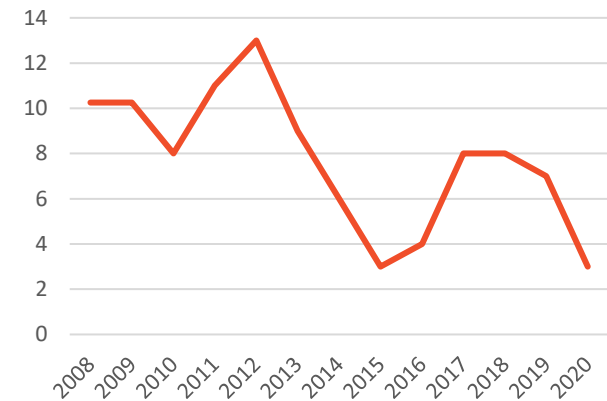
The figure to the right shows a **downward trend in WILL's total annual GHG emissions in 2020, as in the previous two years**. It is important to mention that this decrease in GHGs is due, in 2020, to the pandemic context that prevailed and is still ongoing at the time of writing this report. Thus, due to this context, WILL's audits and team meetings were conducted in virtual mode, as was the evaluation of the fourth cohort of quantification of WILL's Sustainable Community GHG reduction projects by the third party (international consultant). The fifth cohort is underway since February 2021.

In terms of average GHG emissions per employee, the downward trend is on track and continued during 2020.

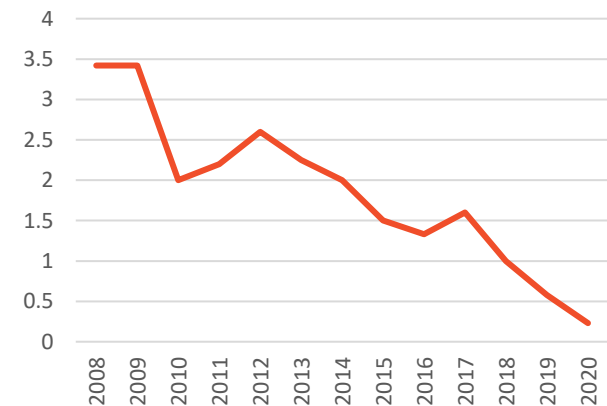
Indeed, the downward trend in WILL's total GHG emissions for 2020 as a whole cannot truly be attributed to our efforts due to the current pandemic situation, which has imposed national and international travel restrictions and intermittent closures of non-essential services.

In addition, this year has been conducive to the development and testing of virtual auditing methods for WILL. The year 2021, already underway in this same pandemic environment, is also likely to be heavily influenced by the same factors.

History of WILL's total annual GHG emissions



History of average annual GHG emissions per employee



OBJECTIVE 2.3

That all employees and collaborators have a mindful and responsible management of their energy consumption and waste production.

RESULTS ACHIEVED

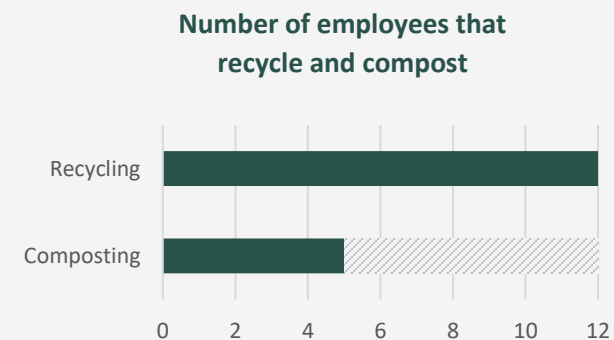
Actions : Encourage employees and collaborators to participate in their local recycling and composting programs.

Indicator : Confirmation by employees and collaborators of their participation in their local recycling and composting program.



Following the results of the survey conducted in the spring of 2021 for the period of April 1, 2020 to March 31, 2021, on the team's knowledge of sustainability and their telecommuting practices, it appears that most team members have taken ownership of WILL's SD plan and are accustomed to several eco-gestures, including those related to energy conservation.

In addition, the WILL employee survey indicates that all employees recycle through curbside recycling, and that composting is practiced by nearly 5 out of 12 employees (42%), of which 60% compost at home, i.e. 3 out of 5.



OBJECTIVE 2.4

Sourcing in accordance with the company's social and environmental values.

RESULTS ACHIEVED

Actions : Develop a simple, locally-based responsible purchasing policy.

Indicator : Have adopted a responsible purchasing policy favoring local purchases.



WILL Solutions now has a responsible purchasing policy for its entire team and business partners. This policy came into effect on April 1, 2021. In this document, WILL has identified some potentially feasible purchases of goods and services and suggested associated green attributes to help employees and collaborators improve their purchasing in the sense of sustainability. Such a policy will allow WILL to:

- make purchases according to environmental and social criteria whenever possible;
- establish a qualitative inventory of purchases at the end of each budget year;
- offset the emissions of purchases that require it.