

The left side of the page features a blurred green background with a sharp, close-up image of a plant branch with several green leaves in the foreground.

2021-2022 Sustainable Development Goals Report

Published in June 2022

WILL SOLUTIONS IN 2021

Label Solar Impulse

WILL Solutions' Sustainable Community (SC) project is recognized as an effective 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



Expert recognized by the Écoleader Fund



Our Sustainable Community

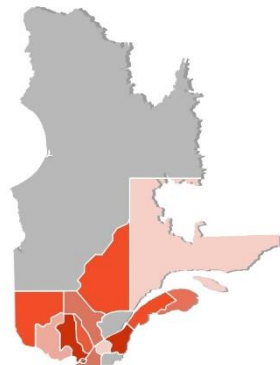
62 MEMBERS active participants in the Sustainable Community project on March 31, 2021.



+840 micro-projects of GHG reductions.



Over **670 buildings** in 13 regions of Quebec.



Some micro-projects of the Sustainable Community :



UPA OF MAURICIE

The UPA Mauricie's encourages citizens to bring their autumn leaves and other green residues to agricultural businesses so that they can be reused as compost.



MRC OF TÉMISCAMINGUE

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



SOLAR PANELS IN HAVRE-AUX-MAISONS

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

SUSTAINABLE DEVELOPMENT AT WILL IN 2021

At Solutions Will (WILL), the end of the fiscal year is marked by the evaluation of the year's activities. This results in the preparation of several documents, including the Sustainable Development (SD) Report, which is an annual assessment of the impact of our company, its activities and its employees on the environment. Thus, this report is linked to the end of WILL's 2021 fiscal year, which covers the period from April 1, 2021 to March 31, 2022.

The year 2021 was as special as 2020 due to the COVID-19 pandemic. This health crisis caused a slowdown in economic activities in several sectors and contributed positively to a sustainable environment by reducing greenhouse gas (GHG) emissions around the world. Indeed, the COVID-19 pandemic has forced many countries around the world to take measures to restrict economic activities and social distancing for two years, limiting all types of transportation. As a result, anthropogenic GHGs have decreased significantly in all sectors, including transportation, industry and fossil fuel use in general. According to Environment and Climate Change Canada (ECCC, 2022), the GHG balance presented by the National GHG Inventory Report 1990-2020, published in April 2022, shows a net decrease of 8.9% and a significant decrease in GHG emissions in many sectors. Overall, emissions decreased by 9.3% in 2020 compared to 2005, a decrease that had not been experienced for several years.

Before the pandemic, Canada's GHG emissions had been slowly and continuously decreasing since 2005. In contrast, GHG emissions from the transportation sector were steadily rising due to the increase in the number of on-road vehicles. After the first year of the pandemic,

emissions declined even in sectors of the economy that have rarely experienced sustained declines before, such as transportation. The largest GHG reductions in 2020 are in the transportation sector (12%), including road transportation (gasoline-powered light vehicles and trucks) and air transportation, as well as the electricity and heat generation sector of the public sector (11%) (ECCC, 2022). This decrease is due to the restriction of travel and the cessation of regular workplaces use. It is therefore understandable that these exceptional containment measures have been beneficial from an environmental point of view. This shows that the regulation of human activities in the different economic sectors is relevant to improve the quality of the environment, to ensure the reduction of GHG emissions in the long term, to finally achieve the objectives of 2030 or even 2050 and thus ensure a SD.

While this Canadian emission decrease is significant on the whole and could bring us closer to the 2030 GHG reduction targets, there is still a long way to go to in rallying the Net Zero movement. So, the country should deploy efforts and actions to clean up the highest emitting sectors, and together we must continue to address very important challenges to help the country reach the goal of a 40 to 45% reduction from the 2005 level by 2030 and net zero by 2050.

In this perspective, WILL actively participates in the advancement of its SD program through continuous reflection and the concretization of internal and external actions to the company. Based on the principle of continuous improvement, Will Solutions takes several initiatives and implements over the years actions that would allow us to be less emitting

in order to follow the trend of the Net Zero movement, while ensuring the well-being of its employees, the community and the planet. To this end, WILL has, among other things, obtained the B Corp certification a few years ago; in 2020, WILL excelled in its initiatives with high standards of cost-effectiveness and sustainability, which earned it the Solar Impulse Label; in 2021 WILL renewed its Sustainable Community (SC) project for the period 2020-2029, through which it actively participates in a green economy by embodying, several of the 17 United Nations SDGs; and always in 2021, WILL has developed a responsible purchasing policy that it is gradually implementing. Every year, WILL conducts membership campaigns and looks for new partners to pursue its environmental commitments; it offers its employees, who wish to participate in the sustainability of their community, to pay them for a few hours of volunteer work per month.

In addition, well-being at work is one of the priorities in an SD approach. Thus, WILL attaches great importance to the well-being of its employees and believes that the best way to achieve this is to ensure that its employees are in adequate physical and psychological working conditions. This is why, at the beginning of 2022, the company implemented a number of measures, in addition to those already established, which it will evaluate over the years with a view to continuous improvement.

All of the above actions are continuous actions that are evaluated annually in the SD report in order to make improvements where necessary. This is especially true in the current context of WILL's growth, which started in 2021 and will continue in the coming years, bringing new challenges in SD. This document presents the results of the evaluation of the actions taken to achieve the goals established in WILL's SD Plan.

New targets and indicators for the year 2021

- Added goal 3 on employee well-being
- Added goal 3.1 on employee social well-being
- Added goal 3.2 on employee benefits
- Added goal 3.3 on Diversity, Equity and Inclusion
- Added actions and indicators associated with goals 3.1, 3.2 and 3.3

Continuous improvement

In 2022, we plan to expand our SD communication initiatives by :

- Developing a new SD policy
- Reviewing and updating the SD Action Plan
- Identifying new targets and actions as necessary
- Incorporating the actions and indicators associated with the new targets into the SD Action Plan

RESULTS OF GOALS AS OF MARCH 31, 2022

GOAL 1

Increase the number of Sustainable Community members, as well as their eligible and verified GHG reductions.

Complete by the market introduction and sales of the resulting VCUs.

RESULT ACHIEVED

During the year 2021, until March 31, 2022, WILL did not add new members to its Sustainable Community.

However, new service and carbon credit sales partnerships have been signed by WILL Solutions. These include a renewed partnership with the SADC du Haut-Saguenay, including new services as part of their initiative *Verdissons nos chaînes d’approvisionnement* to help businesses reduce their carbon footprint; a partnership with the *Fondation Trois-Rivières Durable* as part of the voluntary carbon market; and a partnership with NIHT to provide buyers with diversified offset options; and a partnership with Carbon Streaming. As for new buyers, in addition to anonymous buyers, WILL now counts Rôtisseries St-Hubert among its buyers.

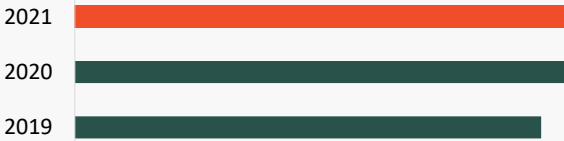
155
MEMBERS



Participating in the Sustainable Community project as of March 31, 2022.

The number of active members remained the same.

Compared to the previous fiscal year, **the increase is 0%**.



GOAL 2.1

Promote our values through WILL activities.

GOAL 2.1A

Raise awareness of all our members, clients and the public about the challenges of SD, climate change and the green economy through our words and actions.

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

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

RESULT **ACHIEVED**

This goal was largely achieved and exceeded, due to WILL's efforts to raise public awareness of the various SD issues and to promote community initiatives.

+ 450

publications made on our various web and social media platforms.



Participation of WILL team members in several Webinars.

MAINTAIN A MEDIA PRESENCE:

WILL invested considerable efforts to promote its activities and values through communications on social networks, its blog, in magazines, by producing podcasts and even through conferences and webinars whose content was generally focused, among other things, voluntary carbon markets, GHG emissions, climate change, socio-ecological transition and SD approaches. To do this, financial and human resources were deployed to ensure an engaging media presence beyond national borders by having a strong presence on the most popular social media (Facebook, Instagram, LinkedIn, Twitter and YouTube).



In addition, WILL continued the initiatives it had undertaken to increase its visibility in the media and promote its activities, including :

- 1 The development of a communication plan with a firm of experts in the field.
- 2 The use of a marketing and advertising consultant to produce advertising contents.
- 3 The organization of informative webinars on WILL's GHG quantification and eco-responsibility coaching services since January 2021.

GOAL 2.1

Promote our values through WILL activities.

GOAL 2.1B

Giving back to the community by helping through funding of sustainable development projects.

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

Indicator : Give back 10% of net profits to various community sustainable development projects (circular economy).

RESULT **PARTIALLY ACHIEVED**

WILL Solutions has not yet achieved the financial results that would allow it to donate 10% of its net profits to various sustainable development projects, as stated in its corporate documents.

However, several initiatives have been carried out by the company. These include the 5th and 6th distributions of carbon income to members of the Sustainable Community, pro-rated for reduction efforts, which took place in August 2021 and April 2022.

In addition, WILL Solutions granted a scholarship to a Master's student in Oceanography whose project focuses on assessing the impact of melting permafrost on organic matter runoff in the Beaufort Sea and its consequences on the carbon cycle and therefore on the climate.

GOAL 2.2

Minimize the per capita intensity of our GHG emissions related to employees and collaborators travel by promoting public and active transportations.

RESULT ACHIEVED

Actions : Encourage employees and collaborators to travel by public and/or active transportation during their work-related trips.

Organize team or partners meetings in locations accessible by public and/or active transportation whenever possible.

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

Our transportation-related carbon emissions in 2021

As with 2020, 2021 was an exceptional year and, due to the COVID-19 pandemic, travel of the WILL team was very limited. However, the carbon footprint of the WILL team's travel increased slightly compared to 2020, but decreased by more than half compared to 2017, 2018 and 2019.

For more details, see page 11



≈ **62%** of WILL's carbon footprint in 2021 is related to cloud service use, which is about 2 tons of GHGs.



In 2021, **38%** of WILL's carbon footprint is related to employee travel.

Our carbon footprint in 2021

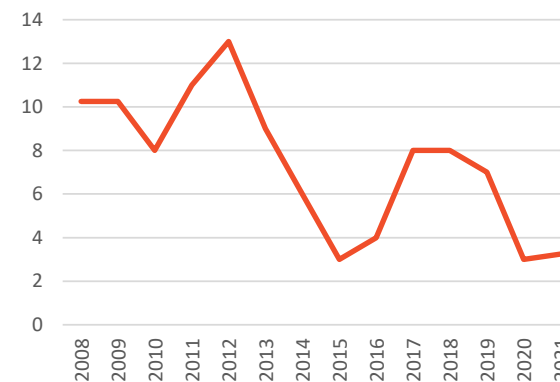
The first figure on the right shows the trend in WILL's total annual GHG emissions for more than a decade. In 2021, the company's emissions are up very slightly compared to 2020. However, compared to the three years before the pandemic, 2017, 2018 and 2019, emissions have decreased by more than half. The small increase in emissions in 2021 compared to 2020 would be due to the fact that in 2020, due to the pandemic, government restrictions on displacement, access to certain places and social distancing were more severe than in 2021. Although some restrictions were removed in 2021, this decrease in GHGs is largely due to the pandemic context that prevailed in 2020 and continued in 2021. Due to this particular context, nearly all of WILL's audits and team meetings were conducted virtually, as was the fifth cohort assessment of SC quantification by the external auditor (VVB).

Regarding the average annual GHG emissions per employee, second figure on the right, the decreasing trend over the years and the slight increase in 2021 are also associated with the above explanations related to the pandemic context.

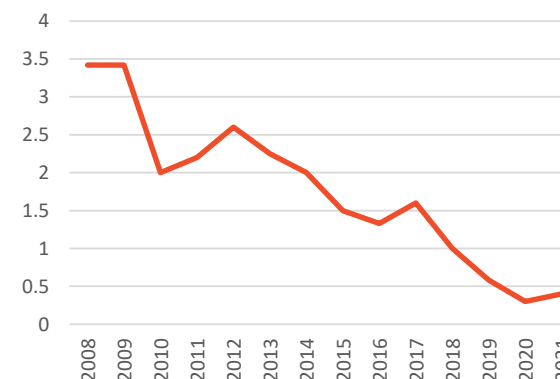
Although WILL developed virtual audit methods in 2020 to reduce our travel to the field, this method is not fully implemented within the company. Indeed, some virtual audit achievements in 2021, requiring field travel, were driven by pandemic-related restrictions. Thus, in 2021, the majority of WILL audits were conducted online.

However, as in 2020, it would be difficult to link all of the company's 2021 emissions reduction efforts to the actions taken. Therefore, the downward trend in WILL's total GHG emissions for the full year 2021 cannot be fully attributed to our efforts due to the pandemic situation that continued into 2021, imposing social distancing, quarantine, and travel restrictions, as well as intermittent closures of non-essential services.

History of WILL's total annual GHG emissions



History of average annual GHG emissions per employee



GOAL 2.3

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

RESULT **ACHIEVED**

Actions : Recycle and compost at WILL Solutions' headquarters. 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.



SUSTAINABLE DEVELOPMENT, ENERGY AND RESIDUAL MATERIALS

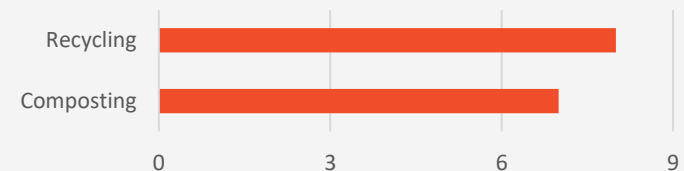
As a ritual, a survey is conducted each spring on the SD knowledge and interests of the WILL team, as well as on the eco-gestures carried out by each of them as part of their telecommuting practices.

The 2022 survey covering the period from **April 1, 2021 to March 31, 2022** shows that for WILL team members, SD policy is essential in a company (very important for **88.9%** and important for **11.1%**). In the same vein, most employees declare that they have appropriated WILL's SD policy (**66.7%** in its entirety and the others a little or in progress). Many of them are used to eco-gestures and put them into practice on a daily basis (recycling, composting, energy saving, public transport, etc.).

Recycling and composting : The survey reveals that most WILL employees (88.9%) recycle through curbside recycling, and that composting is practiced by nearly 7 out of 9 employees (77.8%), with 71% doing municipal composting, or five out of seven.

Energy conservation : According to WILL's employee survey, about 88.9 %, including 8 out of 9 employees, practice energy conservation most often, including using thermostats to manage heating and cooling in non-permanent rooms, using lights and small appliances only when necessary, etc.

Number of employees practicing recycling (8) and composting (7)



GOAL 2.4

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

RESULT **ACHIEVED**

Actions : Develop a simple responsible purchasing policy based on local purchases.

Indicator : Have adopted a responsible purchasing policy that promotes local purchases.



Will Solutions adopted a Sustainable Purchasing Policy in 2021, which became effective on April 1, 2021. It contains suggestions for potential purchases of goods and services and associated green attributes to help employees and collaborators improve their purchases.

One year after the policy was adopted and implemented, an employee survey was conducted to assess the level of adherence. In this survey, WILL employees shared a few elements of their practice, including purchasing second-hand items, choosing low-GHG-emitting transportation (train), preferring office equipment with less environmental impact (purchasing refillable ink pens), local purchases to encourage the circular economy and reduce environmental costs, and reusing misprinted or single-sided documents and sheets as draft paper when possible.

The survey reveals that for 55.6% of WILL employees, a responsible purchasing policy is very important for a company and for the remaining 44.4% it is important. This result indicates the importance for WILL and its employees to put into practice as much as possible the sustainable purchasing policy that has been designed.

However, the results of this survey reveal that there is still some way to go in terms of internal popularization of this policy. Although it has been published internally and externally, 44.4% of the company's regular employees, including 4 out of 9, say they are very familiar with our purchasing policy, while 44.4% say they know it a little and 11.1% say they do not know it at all.

GOAL 3

Maintain and promote the well-being of employees within the company.

GOAL 3.1 – Social Well-being Component

Actions :

- Collect information on employee needs through a survey,
- Implement measures to improve employee well-being,
- Provide a friendly atmosphere at all times at work.

Indicators :

- Have conducted an annual survey,
- Present results with employee satisfaction rate.

RESULT ACHIEVED

The survey carried out in the context of well-being indicates that 55.6% of employees, including 5 out of 9, consider that their physical and psychological well-being in the company is between 1 and 2 on a scale of 10 and the rest (44.4%) between 3 and 4. Regarding work recognition, 8 out of 9 employees say they are satisfied or even very satisfied on this point, while one employee did not wish to comment. In addition, 66.7%, including 6 out of 9 employees, see career perspectives in the company; 3 employees did not express an opinion on this question.

Overall, in terms of social well-being, for all questions asked, approximately 7 out of 9 employees (77.8%) are satisfied with the manner in which they are considered and valued at WILL. Following the same logic, an average of 2 employees opted for neutrality.

GOAL 3

Maintain and promote the well-being of employees within the company.

GOAL 3.2 – Social benefits Component

Actions :

- Adopt the social benefits desired by employees in the survey,
- Improve existing social benefits or adopt new social benefits.

Indicator :

Have adopted social benefits according to the needs expressed by employees.

RESULTAT **ACHIEVED**

A survey was conducted in February 2022 to find out what social benefits employees would like to be offered in addition to those already in place, including dental care, supplementary health insurance, additional sick and vacation days in addition to the days imposed by the CNESST, three weeks of annual vacation in the first year of hiring, telecommuting expense policies, etc.

Overall, the majority of responses to the questions asked indicate that employees place a high or very high level of importance on social benefits. Globally, the survey results reveal that an average of 73.6% of employees are highly in favor of the benefits listed above. These benefits are very important for 43%, important for 30.6% and not important or neutral for 26.4%.

Some measures have already been taken and are in place, such as telecommuting reimbursement costs.

GOAL 3

Maintain and promote the well-being of employees within the company.

GOAL 3.3 – Diversity, Equity and Inclusion Component

Actions :

- Collect information related to diversity, equity and inclusion through a survey,
- Use the survey results to plan activities for staff (trainings, meetings in a non-workplace setting, etc.).

Indicator :

Number of actions taken to improve employee experiences (number of trainings conducted per year, number of meetings held per year, etc.).

RESULT ACHIEVED

Team meetings are held once a week in virtual mode to share work experiences and company developments as a group. This meeting also allows employees to share difficulties encountered in the execution of their tasks.

On the other hand, in-person large group meetings were interrupted due to the pandemic. They have restarted since March 2022 with the removal of government restrictions.

Regarding employee training, several sessions have already been planned and are to come.