



Will

Sustainability Development Report 2023-2024

Published in September 2024

WILL SOLUTIONS BY 2023

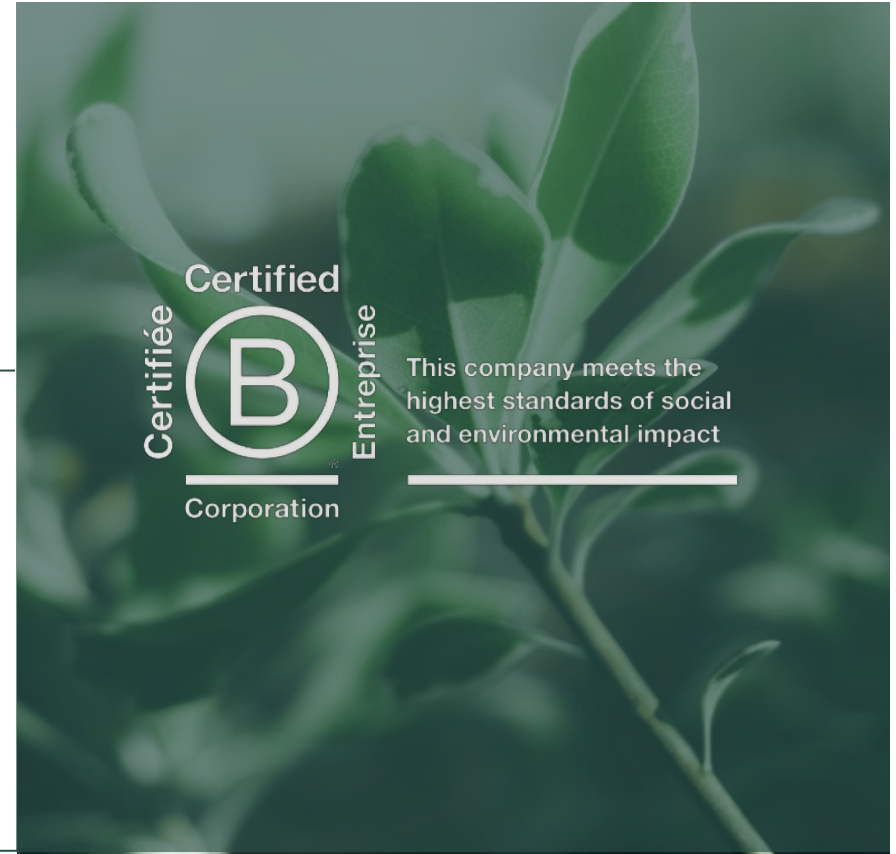
Concilivi seal of approval

Awarded by the NPO Concilivi, this seal of approval recognizes the excellent implementation of family-work balance measures adapted to the new reality of work and the needs of Will employees.



Sustainable Development Goals (SDGs)

WILL Solutions actively participates in the development of a green economy by supporting 6 of the 17 United Nations Sustainable Development Goals (SDGs) through its Sustainable Community (SC) solution.



Part of the VCS program

Further recognition for Solar Impulse

Since July 2020, Will's Sustainable Community has been awarded the Solar Impulse label, recognizing this innovative, economically viable solution with a positive impact on the environment and society. This recognition was successfully renewed in October 2023 for a further 3 years.



Obtaining the Concilivi seal

Will Solutions Inc. has adopted an innovative personnel management philosophy that has earned it significant recognition from Concilivi.

The Concilivi evaluation committee emphasized, among other things, the company's commitment to family-work balance and all the efforts made to bring this project to fruition.

More specifically:

- The rigorous approach to the project, as well as Will Solutions Inc.'s serious and genuine commitment to family-work balance (FWB).
- Will Solutions's openness and active collaboration throughout the process;
- The quality of the charter, which is clear and easy to read;
- The generous overall leave package (statutory, personal and sick leave).
- In terms of good human resources management practices, the following were also highlighted:
 - Autonomous, personal management of employee schedules
 - Adapted working hours and meeting-free days on Wednesdays and Fridays
 - International telecommuting
 - Health and wellness allowance of up to \$500 per year
 - Immigration support

Our Sustainable Community

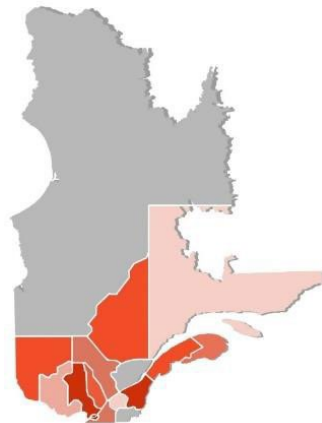
62
MEMBERS active participants in the Sustainable Community project on March 31, 2024



+2 500 GHG reduction projects.



3,000 buildings in 13 regions across Quebec.



13 Different economic sectors represented in the Sustainable Community.

- Manufacturing
- Agriculture, forestry, fishing and hunting
- Public administration
- Other services (except public administration)
- Administrative services, support services, waste management services and remediation services
- Education
- Accommodation and food services
- Retail
- Construction
- Professional, scientific and technical services
- Health care and social assistance
- Wholesale
- Finance and insurance



+70%

reductions generated by methane avoidance projects.



+9,5M

tonnes of greenhouse gases (GHG) reduced, qualified and quantified since 2010.

SUSTAINABLE DEVELOPMENT AT WILL IN 2023-2024

Will Solutions (WILL) Inc.'s commitment to sustainable development is based on various approaches, including the adoption of a three-year action plan, long-term planning and annual reporting. Each year, the company submits a sustainable development report outlining its environmental activities, greenhouse gas (GHG) emissions and actions to combat climate change. The report covers the period from April 1, 2023 to March 31, 2024.

In addition to the certifications and recognitions obtained, WILL actively participates in the energy transition and decarbonization by adhering to 6 of the 17 United Nations Sustainable Development Goals (SDGs).

In addition, last year WILL finalized its ESG Plan 2024-2026, which serves as a vade mecum for its sustainable development actions. The company also continues to run membership campaigns and seek new partners to strengthen its environmental commitment. It also organizes annual volunteer activities with a Montreal-based NPO. In addition, Will absorbs its incompressible GHG emissions through the purchase of carbon credits, in line with its commitments and values. For the year 2023-2024, 43 VCUs have been purchased.

As demonstrated by the Concivili seal, employee well-being is a priority for WILL. Not only has it put in place measures to ensure adequate working conditions, it has also adopted an active EDI (Equity, Diversity, Inclusion) philosophy.



Continuous improvement

With a view to continuous improvement, all the actions mentioned are evaluated in the annual sustainable development report, in order to make any improvements deemed necessary.

TARGET RESULTS TO MARCH 31, 2024

TARGET 1

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

Complemented by the marketing and sales of the resulting VCUs.

RESULTS **ACHIEVED**

There was a 6.8% increase in active participants in the Sustainable Community, compared with a 5% increase last year. It should be noted, however, that we have clarified the status of “active participants”. Whereas in 2022-2023 we counted 97, the application of the new status allows us to count 62 this year. By “active participant or member” we now count only those who have signed a membership contract and participated in the current cohort, which covers the 2022 vintage.

62

MEMBERS

Actively participating in the Sustainable Community project by March 31, 2024.



Compared with the previous year, the number of members rose by 6.8%.

TARGET 2.1

Promote our values through WILL activities.

TARGET 2.1A

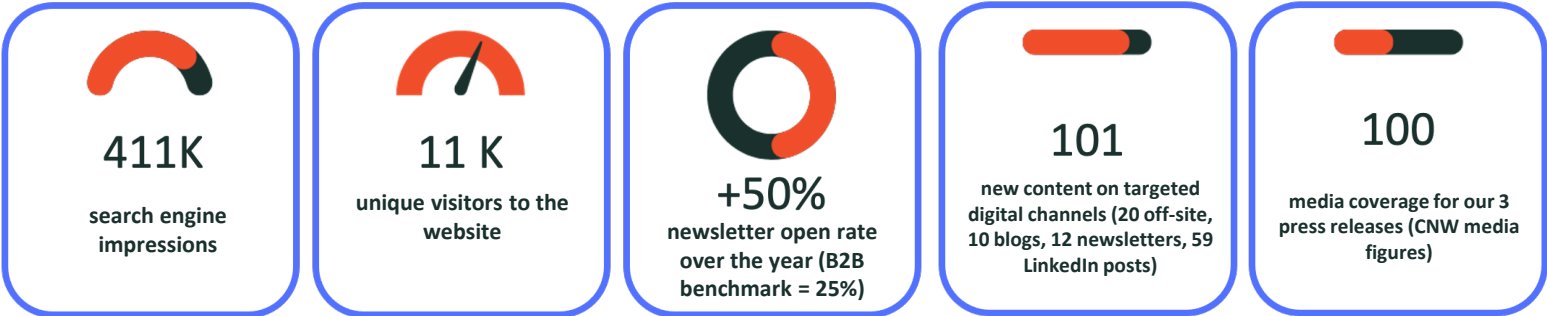
Through our publications and actions, raise awareness among our members, customers and the general public of the challenges of Sustainable Development (SD), climate change and the green economy.

Actions : Produce original content, highlighting the relevant actions of members sustainable communities (SCs) and specific to our business sector, and share it on our social networks.

Indicator: At least four (4) communications (article, video or conference) per month.

RESULTS **ACHIEVED**

This objective was largely met and exceeded, thanks to WILL's efforts to raise public awareness of various SD issues and promote community initiatives.



ROADMAP 2024

The annual roadmap guides our communications actions, and provides a link between our sustainable development objectives and the verified proactivity of our actions. By linking these two tools, we ensure consistency and transparency, demonstrating the concrete impact of our environmental and social efforts each year.

Year 2024 (April 1, 2023 to March 31, 2024)			
Q1 (April June)	Q2 (July Sept)	Q3 (Oct Dec)	Q4 (Jan Mar)
Sustainability report + Eco-responsible purchasing policy 2023 (overhaul of model, objectives, etc.)	Website and page creation: business model, partner page, CD project documentation, MVC, 3x case studies	Solar Impulse certification for 3 years (until 2026)	2024 marketing communications plan (comm strategy, 12-month action plan, teams and files)
Ecotech's Eureka application	Progress on submission of supporting documents 2023	Creation of partner kit and associated launch webinar	Webinar Foresterie WILL/Bois Laurentides/Groupe Crête/
Sustainable Community 2023 Project Catalogue	Newsletters: update distribution list, CTAs, segmentation tags and design templates and regular newsletters.	X2 Mercuriades 2024 applications	Webmarketing: improved menu navigation, internal site meshing, new carbon intelligence page.
Member media kit creation	Creation of 4 key visuals (wheel, bath, O&D, projects)	Advertising: B Corp La Presse file and ESG Les Affaires folder	Annual Sustainable Community data collection date brought forward to February 28 (and associated communications)
BETA Member Portal: FAQ and branding		Video: B2C carbon credit sales	Redesign of landing pages on reseller sites
WILL vs. competition		UX Project	1st carbon credits buyer case study: Saint-Hubert

TARGET 2.1

Promote our values through WILL activities.

TARGET 2.1B

Giving back to the community by helping finance sustainable development projects.

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 sustainable development projects (circular economy).

RESULT **PARTIALLY ACHIEVED**

During the 2023-2024 year, Will Solutions recorded financial results enabling it to devote 10% of its net profits to sustainable development projects, in line with its ESG Plan. Among other things, it financed a \$5,000 sponsorship to the Trois Rivières Durable Foundation.

These funds will be progressively disbursed throughout 2023-2024 to support various sustainable projects. At the same time, between the end of May and the beginning of June 2023, for the 7th consecutive time since 2012, Will Solutions handed over 40% of the carbon credit sales it made on local and international markets over the past year to Quebec SMEs on the basis of a proportional distribution of reduction efforts. These carbon credits come from SMEs that are members and partners of Will's Quebec "Sustainable Community" project, registered under the VCS program, with the aim of accelerating climate action across the Quebec economic fabric. The amount awarded in 2023 is \$2.1 million CDN. These initiatives testify to the company's ongoing commitment to sustainable development and its willingness to support projects and individuals who contribute to reducing the carbon footprint.

TARGET 2.2

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

Actions :

- Encourage employees to use public and/or active transport for work-related journeys.
- Organize team meetings or meetings with our partners in places accessible by public and/or active transportation whenever possible.

Indicator: Reduce GHG intensity/workforce at WILL and offset all transport-related emissions.

RESULT **ACHIEVED**

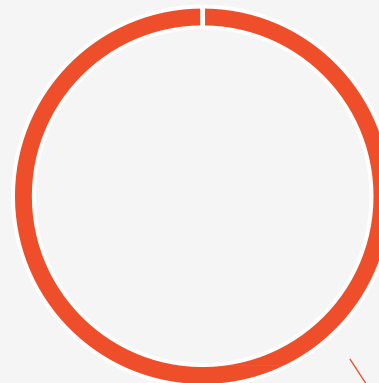
Our carbon emissions in 2023-2024

During the 2023-2024 period, and compared with the previous period, the number of employees remained broadly the same, with a slight decrease. Face-to-face meetings returned to normal, in a pandemic-free environment.

For more details, see page 12



56% of WILL's carbon footprint in 2023-2024 is related to use of cloud services.



In 2023-2024, almost **44%** of WILL's carbon footprint is linked to employee travel, whether by car, train, plane or bus.

Our carbon footprint in 2023-2024 : 9.1 tonnes of GHG

Due to the company's continued hypergrowth and increase in activities, annual calculations of GHG emissions could not be made for the period 2022-2023; however, we had made an estimate.

For the period 2023-2024, we have been able to make the calculations, and it is car and air travel that emit the most GHGs overall in the transportation category. Otherwise, the use of cloud services is more responsible for our total emissions than transportation.

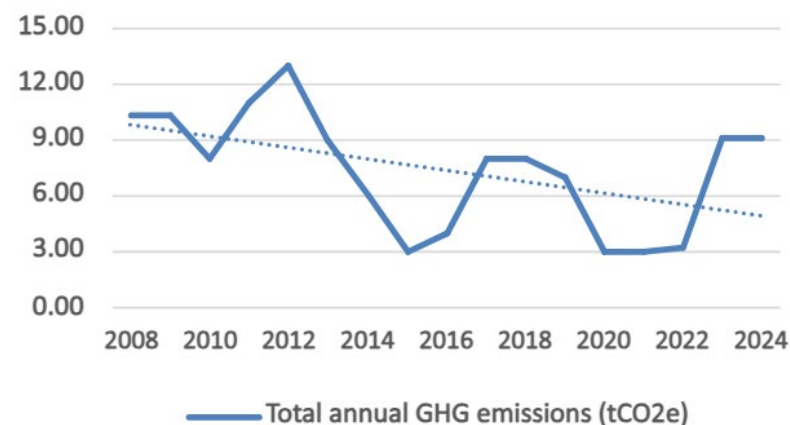
Will's total annual GHG emissions have increased for the period 2023-2024 due in particular to the growth in the number of Will employees and the return to normal activities in a post-pandemic period.

It is important to note, however, that average annual emissions per employee have decreased overall if we look at the trend over the last six years. Despite a slight upturn in the most recent period, the trend remains quite reasonable, since we have not returned to pre-pandemic figures.

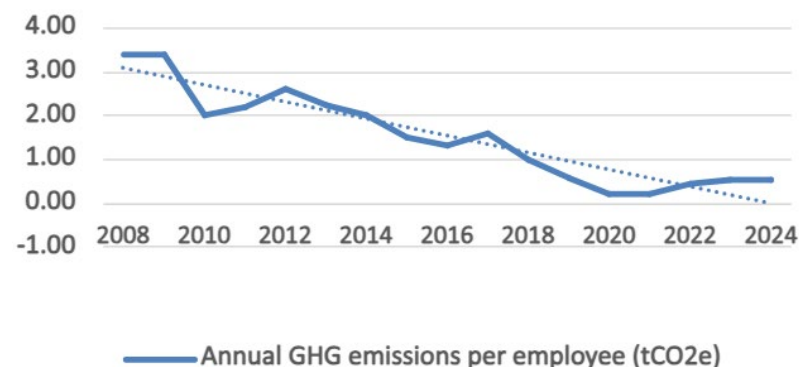
It is important to note that the company continues to choose carbon-neutral Internet, communications and cloud storage service providers. These initiatives are further evidence of Will Solutions Inc.'s ongoing efforts to improve its Sustainable Development approach and contribute to the fight against climate change. To remain carbon neutral, Will will purchase 9.1 tonnes of carbon credits.

In the coming years, Will Solutions Inc. will maintain its commitment to sustainable development and pursue its continuous improvement efforts to reduce GHG emissions linked to employee travel, as well as those linked to cloud services. For example, we are planning an awareness-raising session for all our employees on the importance of using public transport (trains, buses, etc.) whenever possible.

WILL's total annual GHG emissions history



Historical average annual GHG emissions per employee



TARGET 2.3

That all employees and collaborators consciously and responsibly manage their energy consumption and waste production.

Actions: Recycle and compost at WILL Solutions Inc. head office. 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 prog



RESULT ACHIEVED

SUSTAINABLE DEVELOPMENT, ENERGY AND WASTE

Since its inception, Will Solutions has always operated on a telecommuting basis, neither renting nor owning office space. Each employee works from home and is responsible for managing his or her own waste. The head office is essentially a postal address that corresponds to the company's place of registration.

Since this year, Will has been renting out co-working spaces in response to the need of employees for a less individualized team dynamic. All rented spaces must meet Will's waste management objectives. In addition, employees are continually made aware of eco-responsible gestures, reflecting the values shared within the company.

In addition, the annual survey of the company's employees' knowledge and interest in sustainable development could not be carried out for the 2023-2024 financial year due to Will Solutions's very strong growth and the associated elements mentioned above.

Indeed, when recruiting, Will Solutions's corporate culture and values, including its eco-responsible actions, arouse the interest of applicants. In addition, team meetings keep employees regularly informed of progress and innovations in sustainable development. In addition, internal communications and publications on the company's blog and social networks raise awareness of eco-responsibility and sustainable development.

Will Solutions also strives to improve employee learning in the field of sustainable development by updating the employee handbook to include the key elements of sustainable development. WILL employees also benefit from dedicated time for self-training, which keeps knowledge up to date and raises awareness of eco-responsible actions and sustainable development among all employees.

TARGET 2.4

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

Actions: Develop a simple responsible purchasing policy based locally.

Indicator: Ongoing application of the responsible purchasing policy adopted two years ago.



RESULT ACHIEVED

After three years of implementing the Responsible Purchasing Policy (RPP), we have found that this approach continues to be integrated into our business practices. When acquiring IT equipment in 2023, the company chose DELL as its supplier because of its commitment to sustainable and responsible practices, reflected in its rigorously applied Environmental, Social and Governance (ESG) policy.

DELL is recognized for the concrete steps it takes to reduce its environmental footprint, promote fair working conditions and ensure strong corporate governance. By choosing DELL, Will Solutions Inc. aligns itself with its responsible purchasing values and supports the circular economy by focusing on sustainable product design, material reuse and responsible recycling.

Although we did not conduct a specific survey this year, we have noticed a growing interest from our employees in our responsible purchasing policy, which is reflected in our choice of supplier for IT equipment.

However, we also recognize the need for ongoing staff awareness of this policy. We also seek to improve our internal communication and reinforce their understanding of the principles of responsible purchasing, highlighting the environmental, economic and social benefits involved.

TARGET 3

Maintain and promote employee well-being within the company.

TARGET 3.1 – Social component

Actions :

- Gather information on employee needs via a survey
- Implementing measures to improve employee well-being (co-working)
- By developing a professional commitment between WILL and its employees, while offering opportunities for personal development and flexible working hours, all in a friendly and productive working atmosphere.

Indicators :

- Have conducted an annual survey and others as needed depending on topics.
- Take employee feedback and results into consideration.

RESULT ACHIEVED

During the 2023-2024 financial year, WILL undertook several actions to improve the well-being of its employees. The effect of these actions was reflected in a survey completed by 60% of employees. Over 60% of them responded that they were satisfied with their working environment, a proportion of over 80%.

Conscious of its primary mission and being a B.Corp, WILL was able to develop 100% telecommuting long before the Covid pandemic. This way of working allows employees to manage their schedules according to their needs, and also gives them the right to disconnect while at home. On a monthly basis, face-to-face team meetings can be held to solidify relationships between colleagues at work and move projects forward. Will Solutions Inc. reiterates its confidence in all its employees, enabling them to achieve their goals while being responsible for their own time and balancing the aspects of work and personal life.

Various measures have been taken to this end. For example, WILL reimburses up to 50% of the cost of sports memberships, physical activity classes and courses such as relaxation, yoga and meditation (maximum \$500/year). The company has also decided to designate Wednesdays and Fridays as “meeting-free days”, with Team meetings taking place between 9:00 and 16:00, to enable employees to manage their schedules more effectively. This approach is shared with employees as soon as they arrive. It is also accessible at all times in our Espace Willer (a dedicated area for all employees).

Three “flex” days a year are also part of our working conditions. These allow employees to take unjustified time off for personal reasons.

Finally, WILL strives to structure and organize the company in line with its growth, integrating best practices for both the company and its employees.



TARGET 3

Maintain and promote employee well-being within the company.

TARGET 3.2 – Benefits package

Actions :

Adopt the benefits desired by employees in the survey,

- Improve existing benefits or adopt new ones.
- Development and implementation of various benefits programs by WILL to attract and retain our talent in an inspiring environment, while listening to employee needs through questioning and surveys.

With our organizational growth, enhance existing benefits programs and propose new ones as we grow and according to identified needs. A plan was presented to make WILL attractive and comfortable for employees, despite the size of the organization, so as to compete with larger companies with greater resources.

Indicators :

- Conduct organizational surveys to poll employees on their needs;
- Conduct a structured exit interview and validate reasons for leaving with a questionnaire, understand and assess what aspects had an impact on the departure. Also use data provided by leavers to enhance our programs.

RESULT ACHIEVED

The annual vacation policy has been revised to make it more attractive for new hires. The policy recognizes previous years of work experience. In addition, additional weeks have been adjusted for existing employees to reflect the new vacation week acquisition policy. In addition, any employee who wishes to have more vacation weeks can apply to their manager to extend their vacation (unpaid leave). Although there is no maximum, additional weeks are at the employee's expense. Vacation weeks can be split up as needed.

Additional benefits have also been introduced, such as three (3) days' personal annual leave (flex) and five (5) days' sick leave. An additional statutory holiday was added in 2023, bringing the total to eleven statutory holidays per year. A group Registered Retirement Savings Plan (RRSP) - DPSP was introduced in April 2023 with an employer contribution of up to 5% of annual salary if the employee contributes to his RRSP.

TARGET 3

Maintain and promote employee well-being within the company.

TARGET 3.3 – Equity, diversity and inclusion component (EDI)

Actions :

- Gather information on diversity, equity and inclusion through a survey,
- Use survey results to plan staff activities (training, off-site meetings, etc.).
- Equity, diversity and inclusion (EDI) philosophy based on Will Solutions Inc. values.

Indicator:

Number of actions taken to improve employee experience (number of training courses of training sessions held per year, number of meetings held per year, etc.).

RESULT ACHIEVED

During the 2023-2024 financial year, WILL took several steps to promote equity, diversity and inclusion (EDI) within the company.

A survey was carried out on its application, revealing that the majority of staff expressed complete satisfaction with the way these aspects are handled at Will. No responses indicating dissatisfaction in this respect were recorded.

Employees made suggestions such as the organization of workshops or short EDI training courses, the launch of informal exchanges and sporting or cultural challenges to strengthen bonds between employees, and the importance of facilitating further exchanges despite the distance. A call was also made for a multi-generational team. Overall, employees expressed a sense of respect and inclusion, whatever their differences (origin, age, etc.).