



'What if' Activity & Impact Report 2022

Our Commitments

- Accelerate companies' transition to more 'profits' in every sense of the term: financially, socially, culturally, economically, humanly.
- Respect our planet and its resources by working on management and culture of change, value proposition, vision, anticipation of market developments & new geopolitics order.
- Constantly develop social, ecological and tech knowledge to implement & carry out concrete and measurable actions in connection with Greenhouse Gas assessment and the 17 Sustainable Development Goals*.

*United Nations 17 SDG's voted in 2015 by 169 nations.

Delivering real impact

- We did our own Greenhouse assessment (year 2020 under Covid 19 which showed less than 12 tCO₂e. 2022 is currently being assessed and What If is engaged in B-certification.
- Train over 350 students including "sustainability" in all course syllabus
- Assess & design strategies in over 10 companies proposing systematically actions driven by responsibility and sustainability for a better world.
- Sustainable issues and attention brought to over 500 people in 2022 (both in companies & at school).
- Invest in research (10K€) on modeling 'competitive advantage, sustainability & profitability' at Montpellier Business School.

Strong dedication anywhere

3

Carbon inventory assessment
(3 scopes)

11

Missions in New York, Los Angeles,
Boston, Montreal, Bordeaux, Rhône,
La Rochelle, Hong Kong

11,5 K€

Donation & research

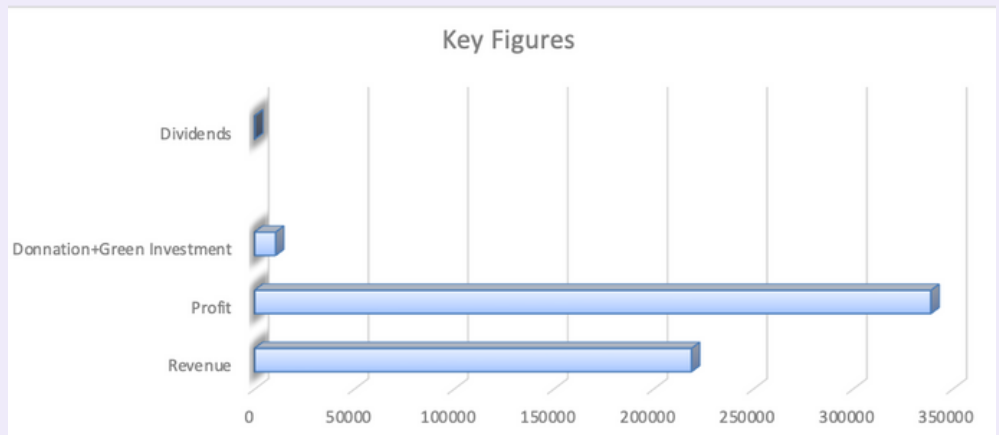




Financial Performance

339,044€

- Revenues doubled from 2021 to 2022 (219,000€).
- Profit after tax: 42,000€ reaching 339,044€ due to a choice of divestment of equity interests.
- No salary & no dividends distributed to make sure we can keep investing in our services & resources as well as donations (11,5K€ in 2022)
- Promote Women & Men Equality



Projects

Few examples

Altios New York & Montreal (6,5 months in 2022 & 11 months in 2021)
Transition Manager, Partner
Advisory Firm
6 M \$ turnover
40 people (GREAT TEAM!)

88 missions (Recruitment, M&A, Route-to-market, Accounting).
All sectors: IT, Medical, Agro, ...
22 newco set up USA/Canada
2 Carbon inventory assessment
20 people recruited- 10 nationalities, women > 50%

- Deliver Altios North America best net profit in 2 decades
USA+Canada : 2020: \$185,000 & 2021 \$171,000

Excelia La Rochelle Business School
(8 weeks) - Professor
Ranking 6th in France (for Bachelor - Source: Figaro)
Financial Times 2022: ranked 36th best Masters worldwide

Over 350 students studying Bachelor & Masters degrees.
Teaching: Marketing, Strategy, Sustainability, Key Account Management, Marketing in uncertain world, geopolitics.

- students feedback : >90% satisfaction
- Testimonial: 'Real professional view with shared experiences' 'Very great teacher'

Ballande France & Associé (2 months)
Advisor
Wine Merchant
200 M € Turnover
200 people

Assess **company strategy & management.**
Performance and **challenges**

- 40 interviews
- Clarify strategy & propose solutions
- Help communication
- Help recruit Asia Sales Director (in Japan)
- Get ready for new governance



Great case study: meaningful business journey in Rhône Valley 65 days spent with a unique General Manager & her team

Sylvie Darles (GM) - the only women managing a top5 leading wine cooperative in France

80 M € TURNOVER

120 employees - HQ in Tulette, Drôme

12000 Hectares of vineyards in Rhône

12 Vinification centers - 2000 families

Results : full strategic plan for the next 5 years

Infuse sustainability and specific SDGs* at all level of the organisation + Launch GHG assessment

***Sustainable Development Goals**

Thank you for placing your trust in What if. I hope we have lived up to all expectations and provided the level of service that Sylvie, Didier, Louis, Alexandre, Jean-Baptiste, Isabelle, Patrick, Thierry, Florian, Jean-Michel, Guillaume,...and many others...were looking for to reach personal and companies objectives. Confidence means a lot, and I am truly grateful for the opportunity to serve your team and community for a better future.

Combat climate change for the sake of our future and the well-being of our planet and its people.

We will strive to work hard, enjoy the journey with humour and rigor, and share effective solutions with you, ranging from Greenhouse Gas assessment and reduction to B-certification, CSR, and ESG engagement and more but also imagination in a new world order and innovative strategic business models based on **'value'** and **'values'**, people, knowledge, respect and care.



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