



## DISCLOSURE MATERIALS

Certified B Corporations must complete a Disclosure Questionnaire to identify potentially sensitive issues related to the company (e.g. historical fines, sanctions, material litigation, or sensitive industry practices).

This component does not affect the company's score on the B Impact Assessment. If the company answers affirmatively to any items in the Disclosure Questionnaire and B Lab deems them to be material, the company must:

- 1) Be transparent about the disclosure issues identified on the company's public B Impact Report
- 2) Describe how the company has addressed this issue.
- 3) Demonstrate that management systems are in place to avoid similar issues from arising in the future.

In all cases, the Standards Advisory council reserves the right to refuse certification if the company is ultimately deemed not to uphold the spirit of the community.

In addition to the voluntary indication of sensitive issues in the Disclosure Questionnaire, companies pursuing Certification also are subject to background checks by B Lab staff. Background checks include a review of public records, news sources, and search engines for company names, brands, executives/founders, and other relevant topics.

Sensitive issues identified through background checks may or may not be within the scope of questions in the Disclosure Questionnaire, but undergo the same review process and are subject to the same possible review by the Standards Advisory Council, including ineligibility for B Corp Certification, required remediation, or disclosure.

**This document contains a copy of the company's completed Disclosure Questionnaire and related disclosure documentation provided by the company.**

DISCLOSURE QUESTIONNAIRE

Company Name: BlueRock  
 Date Submitted: 14/12/2022

Industries & Products	Yes	No
Please indicate if the company is involved in production of or trade in any the following. Select Yes for all options that apply.		
Animal Products or Services		✓
Biodiversity Impacts		✓
Chemicals		✓
Company Explanation Of Disclosure Item Flags		✓
Disclosure Alcohol		✓
Disclosure Firearms Weapons		✓
Disclosure Mining		✓
Disclosure Pornography		✓
Disclosure Tobacco		✓
Energy and Emissions Intensive Industries		✓
Fossil fuels		✓
Gambling		✓
Genetically Modified Organisms		✓
Illegal Products or Subject to Phase Out		✓
Industries at Risk of Human Rights Violations		✓
Monoculture Agriculture		✓
Nuclear Power or Hazardous Materials		✓
Payday, Short Term, or High Interest Lending		✓
Water Intensive Industries		✓
Tax Advisory Services		✓

Supply Chain Disclosures	Yes	No
Please indicate if any of the following statements are true regarding your company's significant suppliers.		
Business in Conflict Zones		✓
Child or Forced Labor		✓
Negative Environmental Impact		✓
Negative Social Impact		✓
Other		✓

Outcomes & Penalties	True	False
Please indicate if the company has had any formal complaint to a regulatory agency or been assessed any fine or sanction in the past five years for any of the following practices or policies. Check all that apply.		
Anti-Competitive Behavior		✓
Breaches of Confidential Information		✓
Bribery, Fraud, or Corruption		✓
Company Explanation Of Disclosure Item Flags		✓
Company has filed for bankruptcy		✓
Consumer Protection		✓
Financial Reporting, Taxes, Investments, or Loans		✓
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		✓
Labor Issues		✓
Large Scale Land Conversion, Acquisition, or Relocation		✓
Litigation or Arbitration	✓	
On-Site Fatality		✓
Penalties Assessed For Environmental Issues		✓
Political Contributions or International Affairs		✓
Recalls		✓
Significant Layoffs		✓
Violation of Indigenous Peoples Rights		✓
Other	✓	

Practices	True	False
Please indicate if the following statements are true regarding whether or not the company engages in the following practices. Check all that apply. If the statement is true, select "Yes." If false, select "No."		
Animal Testing		✓
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)		✓
Company Explanation Of Disclosure Item Flags		✓
Company prohibits freedom of association/collective bargaining		✓
Company workers are prisoners		✓
Conduct Business in Conflict Zones		✓
Confirmation of Right to Work		✓
Does not transparently report corporate financials to government		✓
Employs Individuals on Zero-Hour Contracts		✓
Facilities located in sensitive ecosystems		✓
ID Cards Withheld or Penalties for Resignation		✓
No formal Registration Under Domestic Regulations		✓
No signed employment contracts for all workers		✓
Overtime For Hourly Workers Is Compulsory		✓
Payslips not provided to show wage calculation and deductions		✓
Sale of Data		✓
Tax Reduction Through Corporate Shells		✓
Workers cannot leave site during non-working hours		✓
Workers not Provided Clean Drinking Water or Toilets		✓
Workers paid below minimum wage		✓
Workers Under Bond		✓
Other	✓	



## B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY: **BlueRock** UPDATED AS OF: **14/12/2022**

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Alcohol
<b>TOPIC</b>	Clients in Controversial Industries
<b>SUMMARY OF ISSUE</b>	BlueRock has clients who are involved in the production and distribution of alcohol including breweries and micro wineries, as well as a number of hospitality clients who deal in the sale of alcohol.
<b>SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)</b>	In the previous fiscal year, 5.3% of revenue was earned from providing services to these clients.
<b>IMPACT ON STAKEHOLDERS</b>	Alcohol may have a negative impact on the health and well-being of individuals and their communities. Companies that work with clients in controversial industries may contribute to the controversial impact or negative harm of their clients by promoting growth within the industry.
<b>IMPLEMENTED MGT PRACTICES</b>	<p>"BlueRock's approach to working with clients is always to respect BlueRock values, particularly those of Be Proactive, Be Innovative and Be Responsible. Whilst the company recognises the potentially harmful effect sensitive industries as a whole may have, the company prefers to work with these existing clients and help them transform and innovate their businesses to work better, or consider their impact and how to mitigate any harmful effects that arise from the nature of those businesses.</p> <p>As a general rule BlueRock does not work with gambling clients.</p> <p>BlueRock does not actively target alcohol focussed businesses in any business development conducted by BlueRock.</p> <p>Although there is no specific due diligence checklist for clients that BlueRock works with, the company has an AML/CTF policy that it uses to assess risk of clients. BlueRock are also members of AUSTRAC who is the government agency responsible for detecting criminal abuse of the financial system."</p>



## B Corp Certification - Disclosure Questionnaire Documentation

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<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Other - Clients in Controversial Industries
<b>TOPIC</b>	Company has clients that operate venues where gambling is permitted.
<b>SUMMARY OF ISSUE</b>	The company is a professional services firm that provides day to day service to clients including accounting, legal, insurance, finance and other like services. They have some clients who have run 'Returned and Services League of Australia' venues that have pokie machines and allow gambling within their venues. The Returned and Services League of Australia (RSL) is a support organisation for people who have served or are serving in the Australian Defence Force.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	1.19% of the company revenue comes from companies that run operations that also include a gambling machine of some sort. The company has worked with some of these clients since 2010.
<b>IMPACT ON STAKEHOLDERS</b>	Although there is no specific list, BlueRock only works with clients who share similar values. BlueRock has an AML/CTF policy that it uses to assess risk of clients. They are also members of AUSTRAC who is the government agency responsible for detecting criminal abuse of the financial system.
<b>IMPLEMENTED MGT PRACTICES</b>	The company does not have any other clients in controversial industries. They do not currently screen any of their clients for their work on ESG impact.



## B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

BlueRock

UPDATED AS OF:

14/12/2022

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Litigation or Arbitration
<b>ISSUE DATE</b>	2021
<b>TOPIC</b>	Clients in Controversial Industries
<b>SUMMARY OF ISSUE</b>	The company has been involved in two arbitration / litigation cases over the last 5 years. The first was a labour suit brought against BlueRock by a former employee for unfair dismissal. The second case was settled and Blue Rock was released of any further claims.
<b>SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)</b>	This case resulted in a settlement equating to 0.2% of revenue.
<b>IMPACT ON STAKEHOLDERS</b>	"The unfair dismissal impacted a former employee and Blue Rock Law Pty Ltd (BlueRock's law division). The second case impacted a subsidiary of an accounting practice, namely a director running their own portfolio of clients under the BlueRock banner."
<b>IMPLEMENTED MGT PRACTICES</b>	"BlueRock has implemented strict HR controls over unfair dismissal and giving employees fair warnings. Regarding the second case, although this subsidiary operates under the BlueRock banner, they are responsible for their own insurance and review procedures. "
<b>OTHER MANAGEMENT COMMENTS</b>	"BlueRock has put in place further procedures and policies around dismissing staff and now have their Head of People to manage the process not the direct manager of the employee. BlueRock will provide necessary training so that the advice they are providing is consistent with the rest of the firm. "
<b>RESOLUTION</b>	Both cases have been settled and BlueRock has been fully released of any further claims.
<b>RELATED INCIDENTS (YES/NO)</b>	No