

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 that B Lab deems relevant for public stakeholders, then, as a condition of their certification, the company must:

- Be transparent about details of 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 practices are in place to avoid similar issues from arising in the future, when necessary.

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

In addition to the voluntary indication of sensitive issues in the Disclosure Questionnaire, companies pursuing Certification also are subject to a background check 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

Industries and Products

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

Outcomes & Penalties

	Yes	No
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		\checkmark
Breaches of Confidential Information		\mathbf{k}
Bribery, Fraud, or Corruption		\leq
Company has filed for bankruptcy		\leq
Consumer Protection		\checkmark
Financial Reporting, Taxes, Investments, or Loans		\mathbf{Y}
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		
Labor Issues		\leq
Large Scale Land Conversion, Acquisition, or Relocation		K
Litigation or Arbitration		\triangleleft
On-Site Fatality		\checkmark
Penalties Assessed For Environmental Issues		\checkmark
Political Contributions or International Affairs		\mathbf{Y}
Recalls		$\mathbf{\nabla}$
Significant Layoffs		\checkmark
Violation of Indigenous Peoples Rights		\checkmark
Other		\checkmark

Practices

	Yes	No
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		\checkmark
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)		$\mathbf{\mathbf{\nabla}}$
Company prohibits freedom of association/collective bargaining		$\mathbf{\mathbf{\nabla}}$
Company workers are prisoners		N
Conduct Business in Conflict Zones		$\mathbf{\mathbf{\nabla}}$
Confirmation of Right to Work		$\mathbf{\nabla}$
Does not transparently report corporate financials to government		$\mathbf{\mathbf{\nabla}}$
Employs Individuals on Zero-Hour Contracts		$\mathbf{\mathbf{\nabla}}$
Facilities located in sensitive ecosystems		$\mathbf{\mathbf{\nabla}}$
ID Cards Withheld or Penalties for Resignation		\checkmark
No formal Registration Under Domestic Regulations		\checkmark
No signed employment contracts for all workers		\checkmark
Overtime For Hourly Workers Is Compulsory		$\mathbf{\mathbf{\nabla}}$
Payslips not provided to show wage calculation and deductions		$\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{$

	Yes	No
Sale of Data		\checkmark
Tax Reduction Through Corporate Shells		\checkmark
Workers cannot leave site during non-working hours		\mathbf{k}
Workers not Provided Clean Drinking Water or Toilets		\checkmark
Workers paid below minimum wage		K
Workers Under Bond		K
Other	\checkmark	

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		\checkmark
Child or Forced Labor		\checkmark
Negative Environmental Impact		\checkmark
Negative Social Impact		\checkmark
Other		\checkmark

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Clients in Controversial Industries

Торіс	Company has clients in the fossil fuel industry
Summary of Issue	Intelligent Change Solutions is a coaching and personal development consultancy that has clients in the fossil fuel industry. The company provides change management, coaching, leadership and communication training to their clients in controversial industries.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In 2022, approximately 20% of the company's revenue was earned from the fossil fuel industry.
Impact on Stakeholders	Companies serving clients in controversial industries have the potential to further the negative social and/or environmental impacts of the controversial industry. B Lab recognizes that companies that earn revenue from controversial industries may require the development of specific risk standards in the future to ensure that companies that work with clients in controversial industries are not contributing or profiting from the harmful impacts of the industry.
Implemented Management Practices	Intelligent Change Solutions have a policy to screen their clients and business partners. Before onboarding new clients and projects, the company verifies if their services contribute to a positive impact in the environment and the people their clients serve. Intelligent Change Solutions reserves the right to deny working with clients that they believe are not aligned with their vision and mission. The company also has an exclusionary list of clients they do not work with, including but not limited to: Tobacco industry, defense sector, companies involved in human right violation
	practices, and companies supporting lobbying activities against stricter environmental legislation.
Management Comments	The company provides support to both individual employees and entire teams, helping them to work more efficiently towards an energy transition away from fossil fuels.