



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: Tilda Limited
 Date Submitted: 06/08/2023

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: Tilda Limited UPDATED AS OF: 06/08/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Biodiversity Impact
SUMMARY OF ISSUE	<p>As an agricultural product processing company, Tilda Limited operates in an industry in which biodiversity impact is a material environmental issue.</p> <p>Biodiversity plays an important role in sustaining agricultural ecosystems. Rice cultivation can potentially undermine biodiversity and the services it provides, producing soil degradation and making crops more vulnerable to pests.</p>
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 52% of Tilda Limited's supplier expenses come directly from farms.
IMPACT ON STAKEHOLDERS	Agriculture poses a risk to local ecosystems of flora and fauna as well as the potential degradation of cultivated land.
IMPLEMENTED MGT PRACTICES	<p>The main actions to manage the impact on biodiversity come from activities designed to deliver economic sustainability (reasonable economic returns to farmers) allied to measures targeting reduced environmental impact. These include the use of high yielding, pest and disease resistant rice varieties grown with integrated pest management (IPM) systems of production on all farms supplying Tilda with basmati. IPM minimises the use of pesticides through the use of pest monitoring (eg use of pheromone traps so spraying is only undertaken when pest pressures are high) and the use of beneficial insects and arthropods to control pests (eg, spider bundles).</p> <p>In 2021, Tilda's agricultural extension advisor team also taught 50 farmers to adopt the Alternate Wetting and Drying (AWD) method of rice production. This reduces the amount of water required to grow rice, replacing long standing production systems based on continuously flooded crops. This has contributed to reducing emissions of the greenhouse gas methane as well as reducing water consumption. In 2022, the area using AWD was expanded to cover 612 farms and plans are to extend this to about 820 farms in 2023. The farmers and advisors estimate the adoption of AWD is also leading to reduced pest levels, fertiliser use and may contribute to higher yields and improved soil quality. Additional data to quantify these impacts is planned to be collected in 2023 and onwards. Soil health is also being monitored through the initiation of a soil testing programme in 2022 and will be expanded in 2023.</p> <p>In addition, Tilda is working with collaborative industry level initiatives (notably the Cool Farm Alliance) that share data and experiences so that best practices can be passed on and adopted throughout the sector maximising the scope for reducing the environmental and biodiversity impacts associated with rice production systems</p>
REPORT	Impact Report 2023 Linkedin Post
MANAGEMENT COMMENTS	<p>More than 80% of farmers in Tilda's supply chain use crop rotation.</p> <p>All Basmati rice farmers practice crop rotation with the main follow on crop being winter wheat (Spring harvest) and around 60% sow a 3rd crop after wheat (main crops are cereals / vegetables / oil seeds). Basmati rice makes up 80% of rice sold by Tilda.</p> <p>For rice types from other origins (20% of total supplies) rice is commonly grown as either a single crop of rice each year or as two crops of rice per calendar year depending on the availability of sufficient water from either rainfed or irrigation sources.</p>



B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY: Tilda Limited UPDATED AS OF: 06/08/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	<p>As an agricultural product processing company, Tilda Limited operates in an industry that is water intensive.</p> <p>Rice production is particularly water intensive, with the water used for irrigation of rice crops accounting for approximately 1/4 of the World's total freshwater withdrawal. The amount of water applied to produce 1 kg of rice ranges from 800 to 5000 L, with an average value of about 2500 L</p>
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 52% of Tilda Limited's supplier expenses come directly from farms.
IMPACT ON STAKEHOLDERS	<p>As a water intensive industry, rice cultivation poses risks such as water stress or depletion of local water sources if water use is not appropriately managed.</p> <p>Basmati rice in India is sown just before monsoon season to reduce the water stress, and pumping is only allowed after the rains have arrived.</p> <p>Direct export bans, restrictions or export taxes may be imposed by the Government of India if drought has a material effect on the productivity of rice crops.</p> <p>Farmers may also be encouraged by state and regional level extension services to plant drought tolerant crops like millet instead of rice in circumstances of significant drought)</p>
IMPLEMENTED MGT PRACTICES	<p>The Alternate Wetting and Drying (AWD) system of rice production has the potential to deliver a 30% water saving (source: International Rice Research Institute - IRRI) compared to the traditional continuously flooded crop. In 2021 Tilda's agricultural extension team taught 50 farmers to conserve water using the AWD system of production. In 2022 the area was expanded to cover 612 farms and the company has targets to extend the number of farmers in its AWD training programme to 820. In 2021 and 2022 farms supplying Tilda and using AWD estimate their irrigation water usage has fallen by about 20%. Formal recording of water usage relative to farms not using AWD will be undertaken in 2023 across the expanded programme to verify actual changes in irrigation water usage.</p> <p>Basmati rice crops typically have a total water requirement for growing of about 2,500 litres per kg of paddy rice. This includes water from rainfall and irrigation. On the farms using the alternate wet and dry (AWD) system of periodic irrigation, rather than continuous flooding of crops in 2022, the average amount of irrigation water used to produce 1 kg of basmati rice was about 500 litres/kg within a range of 165 litres to 800 litres across all farms. Based on IRRI findings relating to water usage savings with AWD use, the expected savings associated with AWD is 25%-30%. A baseline for verifying actual savings on these farms relative to farms not using AWD will be established in 2023.</p>
REPORT	Impact Report 2023 Linkedin Post