

Nimble ELearning Ltd

Disclosure Report Date Submitted: March 12th, 2025

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		\checkmark
Disclosure Pornography		\checkmark
Disclosure Tobacco		\checkmark
Energy and Emissions Intensive Industries		Y
Gambling		$\mathbf{\mathbf{\nabla}}$
Genetically Modified Organisms		$\mathbf{\mathbf{\nabla}}$
Illegal Products or Subject to Phase Out		\mathbf{Y}
Industries at Risk of Human Rights Violations		
Monoculture Agriculture		\checkmark
Nuclear Power or Hazardous Materials		$\mathbf{\nabla}$
Payday, Short Term, or High Interest Lending		Y
Water Intensive Industries		$\mathbf{\mathbf{N}}$
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		$\mathbf{\nabla}$
Breaches of Confidential Information		\mathbf{Y}
Bribery, Fraud, or Corruption		\mathbf{Y}
Company has filed for bankruptcy		\leq
Consumer Protection		$\mathbf{\mathbf{\nabla}}$
Financial Reporting, Taxes, Investments, or Loans		\mathbf{Y}
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		\mathbf{Y}
Labor Issues		\mathbf{Y}
Large Scale Land Conversion, Acquisition, or Relocation		\mathbf{k}
Litigation or Arbitration		\leq
On-Site Fatality		\checkmark
Penalties Assessed For Environmental Issues		\checkmark
Political Contributions or International Affairs		\checkmark
Recalls		$\mathbf{\mathbf{\nabla}}$
Significant Layoffs		\checkmark
Violation of Indigenous Peoples Rights		$\mathbf{\mathbf{Y}}$
Other		$\mathbf{\mathbf{\nabla}}$

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		
Company workers are prisoners		\checkmark
Conduct Business in Conflict Zones		\leq
Confirmation of Right to Work		$\mathbf{\nabla}$
Does not transparently report corporate financials to government		\checkmark
Employs Individuals on Zero-Hour Contracts		$\mathbf{\langle}$
Facilities located in sensitive ecosystems		$\mathbf{\nabla}$
ID Cards Withheld or Penalties for Resignation		\mathbf{Y}
No formal Registration Under Domestic Regulations		N
No signed employment contracts for all workers		\checkmark
Overtime For Hourly Workers Is Compulsory		\checkmark
Payslips not provided to show wage calculation and deductions		$\mathbf{\nabla}$

	Yes	No
Sale of Data		\checkmark
Tax Reduction Through Corporate Shells		$\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{$
Workers cannot leave site during non-working hours		$\mathbf{\mathbf{\nabla}}$
Workers not Provided Clean Drinking Water or Toilets		\checkmark
Workers paid below minimum wage		\leq
Workers Under Bond		\checkmark
<u>Other</u>	\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		$\mathbf{\mathbf{\nabla}}$
Negative Social Impact		\checkmark
Other		\checkmark

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other - Clients in Controversial Industries

Торіс	Clients in Controversial Industries
Summary of Issue	Nimble ELearning Ltd provides e-learning products and services. The company offers both a platform and guidance for clients to create essential and mandatory training courses as well as off-the-shelf e-learning courses covering a wide range of compliance areas including health and safety, staff well-being, and social responsibility. Over the last 5 years, Nimble has served clients operating in the Alcohol, Gambling, Nuclear Power or Hazardous Materials, Tax Advisory Service and Zoos, Aquariums and Animal Parks industries. Services offered to these clients can be sold to both clients in controversial as well as non-controversial industries. The company no longer serves clients operating in the Gambling industry.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	Clients operating in controversial industries represented the following % of the company's FY2023 revenue: - Alcohol industry, 0.61% - Gambling industry, 0.16%. The company has stopped serving this industry since 2022. - Nuclear Power or Hazardous Materials industry, 3.67%. - Tax Advisory Services, 0.20% - Zoos, aquariums and animal parks, 0%.
Impact on Stakeholder(s)	Companies that work with clients in controversial industries can indirectly increase the harmful impact to stakeholders by enabling business growth. Therefore, companies that work with clients in these industries should have practices in place to ensure that their impact is aimed at decreasing the negative impacts of the industry.
Implemented Management Practices	The company does not currently have a position on working with clients in controversial industries, nor have an industry exclusion list. However Nimble ELearning Ltd will engage with clients who can clearly demonstrate a commitment to their core values and B Corp principles, including ethical business practices, sustainability, and social responsibility. While they prioritise partnerships with companies dedicated to making a positive impact, they implement regular audits and reviews to ensure that their current and future clients continue to meet

their core values and standards.

	Nimble ELearning Ltd has an 'Ethical Client Engagement Process' (see link below). This is the company's due diligence process which includes an onboarding disclosure questionnaire designed to protect the company's integrity and ensure they work with clients who share their commitment to ethical practices and sustainability. In line with this commitment, during its onboarding process into its CRM, if it is detected that a potential client either operates in a sensitive or controversial industry, or has reported negative practices over the last 5 years, the client needs to complete a form for further approval. The form requests information about the controversial industries the client works with as well as their respective role in those industries as well as requiring a disclosure of sensitive practices subject to stakeholder concern. The final decision on whether to continue forward with a client is made by the company's B Corp Champions and Senior Management. In addition, the company has an 'Ethical Partnership and Collaboration Policy' which ensures that if a partnership presents ethical concerns, the final decision will rest with their senior leadership team, who will balance the long-term value of the relationship with their mission and values (see link below). There are certain practices that Nimble ELearning Ltd will not tolerate under any circumstances, such as human rights abuses (e.g. child labour, forced labour, unsafe working conditions), severe environmental harm (e.g. significant pollution without a credible plan to mitigate or repair the damage), corruption and unethical business practices (e.g. fraud, exploitation).
Report	Nimble Client Disclosure Questionnaire