



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.

Date Submitted: 01/17/2022



Company Name: Levin Sources

DISCLOSURE QUESTIONNAIRE

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		√	Disclosure Mining		√
Biodiversity Impacts		√	Disclosure Pornography		√
Chemicals		√	Disclosure Tobacco		√
Company Explanation Of Disclosure Item Flags		√	Energy and Emissions Intensive Industries		√
Disclosure Alcohol		√	Fossil fuels		√
Disclosure Firearms Weapons		√	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: Levin Sources UPDATED AS OF: 01/17/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Operations in Conflict Zones
TOPIC	Levin Sources has part of their operations based in conflict affected areas.
SUMMARY OF ISSUE	Levin Sources' is the go-to consultancy driving the transition to just and sustainable minerals value chains. They enable governments, businesses, investors and civil society to build sustainable, valuable and equitable minerals value chains. They have delivered projects in Burkina Faso, Central African Republic, Ethiopia, the Democratic Republic of the Congo, Mozambique, Mali, Niger and Zimbabwe. All these countries are on the List of Fragile and Conflict-affected Situations of the World Bank of 2022.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 48% of the company's revenues comes from projects delivered in conflict zones.
IMPACT ON STAKEHOLDERS	As per the OECD and World Bank, conflict zones are often characterized by widespread human rights abuses and violations of national or international law.
IMPLEMENTED MGT PRACTICES	<p>Levin Sources claims that their work requires them to understand the environment and sector they are operating in to offer sound advice to clients, whether that be local governments, local or international businesses, or multi stakeholder initiatives) to ensure they are supporting human rights, good governance and conflict reduction through their practices. Whether they are looking at individual supply chains, companies or sectors, they declare to always look to apply international standards of due diligence (e.g. OECD, RBA, IRMA), certifications and/or UN Guiding Principles to help them analyze and make recommendations.</p> <p>They ensure a deep political understanding of the context they will be working in. Some projects require Political Economy Analyses or conflict analyses as part of the delivery so that clients can decide how best to operate in that context given the conflict dynamics. Levin Sources has developed several tools as a company – for example the Gold & Illicit Financial Flows (GIFF) Toolkit - to allow them to dig deeper into the contexts they are working in on behalf of their clients. Duty of care procedures for all staff – including locally contracted associates - are also informed by this ongoing analysis. This process is overseen by HR and managed on a day-to-day basis by the project manager.</p> <p>The company has a client and supplier due diligence process to mitigate the risk of their services being used for harming people and the environment. The company also has Conflict of Interest Policy, Anti- Corruption and Bribery Policy, Anti Trafficking Policies, Policy Prohibiting Modern Slavery and Human Trafficking, Compliance Plan: Prohibiting Modern Slavery and Human Trafficking and Environmental Policy publicly available.</p>

MANAGEMENT

Company policies available here: <https://www.levinresources.com/policies>

