

## 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: The Guardian  
 Date Submitted: Oct 2019

| 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                                                                                                        |     | ✓  |
| Other                                                                                                                             |     | ✓  |

  

| 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                                                                                                       |     | ✓  |

  

| Other Disclosures | Yes | No |
|-------------------|-----|----|
|                   |     | ✓  |

| 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: The Guardian

UPDATED AS OF: 10/10/2019

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|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| <b>QUESTIONNAIRE CATEGORY</b>    | Selling or Providing Access to Consumer or User Data                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                |
| <b>TOPIC</b>                     | Sharing User Data to Advertising Partners and Third Parties                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                |
| <b>SUMMARY OF ISSUE</b>          | <p>Increasingly, most digital advertising revenue is delivered programmatically, meaning that advertising slots are traded and adverts are served automatically using technology that connects buyers (advertisers) and sellers (publishers). Data is required in order for the respective computer systems to know which ad slots to buy and what price to buy and sell them for.</p> <p>As a publisher that displays advertising, the Guardian uses reader data in order to improve users' experience and to understand their interests for the purposes of advertising. It shares online data - collected through cookies and similar technology - with third party advertising partners in order to target the adverts on their website and app. A cookie is a small file that can be placed on a user's device that allows the Guardian to recognize and remember that user. It is sent to the user browser and stored on their computer's hard drive or tablet or mobile device. For example, a user that has been reading a lot of articles about food and drink will be then shown more advertisements for food and drink.</p> <p>The data that the Guardian collects and shares could include the content that they have viewed, the links that they have followed and limited information about browser, device and IP addresses.</p> <p>The Guardian does not collect personal information such as names, email addresses, postal addresses or phone numbers.</p> <p>The Guardian has a number of controls and standards around the data that is collected and how it is shared, some of which are shared in their privacy policies. We give users the opportunity to manage their privacy settings and if they do not consent then their data will not be used to serve them personalized advertising.</p> <p>The Guardian shares detailed information with users about its advertising practices, the sharing of data with third parties and the use of cookies on its website and app in its privacy policy (<a href="https://www.theguardian.com/help/privacy-policy">https://www.theguardian.com/help/privacy-policy</a>) and cookie policy - <a href="https://www.theguardian.com/info/cookies">https://www.theguardian.com/info/cookies</a>.</p> <p>The Guardian works with a range of advertising technology partners, and present this list to users when they are asked if they will consent to personalised advertising. For example, they are also partner with in the Ozone Project who may use cookies, pixels and similar technology to collect information about what the user may have viewed and how they have used their site and app.</p> |                                                                                                                                |
| <b>SIZE/SCOPE OF ISSUE</b>       | In 2017/18 less than 25% of total revenue was generated through programmatic advertising which involved sharing non-personal user data with third parties for advertising purposes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                |
| <b>IMPACT ON STAKEHOLDERS</b>    | <p>Users may object to the sharing of data on their browsing behaviour with The Guardian or with third parties. In this case their cookie policy provides guidance on how users can switch cookies off for all advertisers or for specific partners:</p> <p>"You can manage the use of cookies, including advertising cookies, and disable the sharing of data with partners for advertising purposes by using the steps set out here. In some cases you can turn off advertising cookies on a cookie-by-cookie basis, and we give the most common examples below."</p> <p>The approach outlined here applies to all users unless they subscribe to one of The Guardian's premium digital products (app, daily edition) that offers an ad-free option, or they have ad blocking technology installed on their device. In user research, The Guardian has found that the majority of users do not feel that the number or nature of adverts on their site is intrusive.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                |
| <b>IMPLEMENTED MGT PRACTICES</b> | <p>The Guardian has implemented measures to meet GDPR legislation in Europe. They have also created a Data Protection Officer role and employ a dedicated information assurance team, who deal with issues relating to: i) data privacy and security complaints management; ii) information security policy; iii) data governance. As legislation and industry standards evolve, The Guardian are continuing to evolve their practices. They have also participated in information gathering by the Interactive Advertising Bureau (IAB), which develops industry-wide standards for digital publishers relating to advertising. This includes creating more granular categories for cookie consents (i.e. users are able to specify at a more granular level of detail what purposes they are willing to allow cookies to be used for when visiting publisher sites.</p> <p>Advertising technology and regulation around the use of personal data are both developing very quickly. Within the industry, their stance is to advocate for a reduction in the importance that advertisers place on data.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                |
| <b>REPORT</b>                    | Guardian cookie policy: <a href="https://www.theguardian.com/info/cookies">https://www.theguardian.com/info/cookies</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | IA : <a href="https://www.iabeurope.eu/category/policy/tcf-updates/">https://www.iabeurope.eu/category/policy/tcf-updates/</a> |

## B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY: The Guardian

UPDATED AS OF: 10/10/2019

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|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>QUESTIONNAIRE CATEGORY</b>    | Significant Layoffs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>TOPIC</b>                     | Company has had layoffs of more than 20% of the workforce over 5 years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>SUMMARY OF ISSUE</b>          | <p>In 2016, the Guardian undertook a major review of its operations and cost base due to rising financial losses. Those losses were in danger of approaching £100m annually if we did not take action, which would have threatened the mission of the Scott Trust 'to secure liberal journalism in perpetuity'. This extract from our 2016 financial report: 'Against the backdrop of a volatile market, the Group is taking action to boost revenues and reduce its cost-base in order to safeguard Guardian journalism in perpetuity. The Group is planning to cut 250 jobs and to restructure the less profitable parts of the company in a bid to break even within three years and support future growth.' The company initiated a voluntary redundancy scheme in 2016 which was open to all staff and resulted in over 300 staff leaving the company. In subsequent years we have made smaller reductions in staff numbers in certain areas, while creating new roles in areas where we believe we can grow. In particular: we closed our print sites in January 2018 and transferred our print operations to a third party supplier. This resulted in the redundancy of our print site staff. In the US, we underwent a restructuring operation in 2017 where we reduced headcount in order to stem the losses there. These redundancies were all part of a much wider package of cost saving measures, including cancelling major investments in new property, reducing our marketing spend, reducing travel budgets and reducing office expenses. As a result of this combined with the growth we have achieved in our reader revenues and digital advertising revenues, we achieved breakeven in 2019 for the first time in 20 years.</p> |
| <b>SIZE/SCOPE OF ISSUE</b>       | <p>Numbers of workers affected by redundancies in the UK were as follows: 2014/15: 41; 2015/16: 34; 2016/17: 298; 2017/18: 136; 2018/19: 48. In the US, the numbers were approximately: 2016/17: 40; 2017/18: 35. There were no significant layoffs in Australia. We did make redundancy payments to all affected staff; the financial impact of these payments is detailed in our annual financial reports and total: 2016: £20.6m; 2017: £9.6m; 2018: £9.2m; 2019: £4.3m</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>IMPACT ON STAKEHOLDERS</b>    | All affected staff received redundancy payments. The redundancy terms were negotiated and agreed with staff unions and significantly exceed our statutory obligations. The major round of redundancy in 2016/17 was done through a voluntary scheme, which was welcomed by the unions. In the case of the printing site closure, we offered significant retraining opportunities and support for those staff to help them find new roles.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>IMPLEMENTED MGT PRACTICES</b> | The redundancies outlined here were implemented as part of a three-year turnaround plan to return the Guardian to financial sustainability. In 2019 we broke even for the first time in 20 years and believe that we are now on a sustainable financial footing. In our new strategy for the next three years we have committed to 'becoming a more purposeful and financially sustainable business'. Given the scale of change happening in our industry in terms of the ways that users interact with the news and how digital advertising is conducted, we have to anticipate that some skills and capabilities will become less necessary over time and new ones will be needed. As such, we may have to make some targeted redundancies in the future to continue evolving our business. However, we are confident that the financial discipline instilled over the last three years will significantly reduce the risk of large-scale cuts as seen in 2016.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>REPORT</b>                    | <p>Announcement of cost cutting: <a href="https://www.theguardian.com/media/2016/jan/25/guardian-news-media-to-cut-running-costs">https://www.theguardian.com/media/2016/jan/25/guardian-news-media-to-cut-running-costs</a></p> <p>Announcement of redundancies: <a href="https://www.theguardian.com/media/2016/mar/17/guardian-media-group-to-cut-250-jobs">https://www.theguardian.com/media/2016/mar/17/guardian-media-group-to-cut-250-jobs</a></p> <p>Announcement of decision to transfer printing operations to an external supplier (and resulting redundancies): <a href="https://www.theguardian.com/gnm-press-office/2017/jun/13/guardian-media-group-moves-print-titles-to-tabloid-format-as-part-of-three-year-transformation-programme">https://www.theguardian.com/gnm-press-office/2017/jun/13/guardian-media-group-moves-print-titles-to-tabloid-format-as-part-of-three-year-transformation-programme</a></p> <p>News article referring to US layoffs: <a href="https://money.cnn.com/2016/09/15/media/the-guardian-cuts-staff-us-operation/index.html">https://money.cnn.com/2016/09/15/media/the-guardian-cuts-staff-us-operation/index.html</a></p> <p>Announcement of the Guardian achieving its three-year turnaround strategy in 2019: <a href="https://www.theguardian.com/media/2019/may/01/guardian-breaks-even-helped-by-success-of-supporter-strategy">https://www.theguardian.com/media/2019/may/01/guardian-breaks-even-helped-by-success-of-supporter-strategy</a></p>                                                                                                                                                                                                                                            |