



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.

Certified



Corporation

DISCLOSURE QUESTIONNAIRE

Company Name: Nature
Date Submitted: 07/29/2022

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:

Nature

UPDATED AS OF:

07/29/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Disclosure Industries
ISSUE DATE	Ongoing
TOPIC	Clients in Controversial Industries
SUMMARY OF ISSUE	The company works with some companies in controversial industries. Nature is a strategic insights consultancy and the services they provide to the clients in the controversial industries are also available to other clients. The rates charged are the same in controversial and non controversial industries.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Fossil Fuel Industry represents 4% of their total revenue for FY21. Gambling Industry represents 2.2% of their total revenue for FY21. Alcohol Industry represents 2.3% of their total revenue for FY21.
IMPACT ON STAKEHOLDERS	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 MGT PRACTICES	<p>Nature declares to have chosen not to work for clients where there is a clear risk of harm, to either people in their community or the environment.</p> <p>Where they work with clients that operate in sensitive industries, Nature claims to employ a careful process for evaluating the projects that they undertake. This ensures that the basis and outcome of these projects meets their standard of ethics, corporate responsibility and fairness, and that these projects are unlikely to result in negative social outcomes. They also prioritise working with clients in these industries where their work will have a positive social and environmental impact.</p> <p>All new clients that operate in sensitive industries, which include but are not limited to alcohol, gambling and fossil fuels, need to be approved by a Partner before Nature will undertake any work. This approval process involves an assessment of the client's commercial strategy, business operations, CSR initiatives, and their track record of performance on these issues. The same process exists for current clients of Nature, if the company becomes aware that client organisations have behaved in a manner inconsistent with their standards and internal policies.</p> <p>Nature has also set targets to reduce the work undertaken in sensitive industries. In some cases this may involve no longer working with certain clients, and in other cases it will involve continuing to change our mix of projects with clients in these industries to be more focussed on positive social and environmental outcomes. Nature has established the target to reduce their revenue coming from controversial industries to 5.6% by 2023 and <5% by 2024.</p>