



Lab
Global

CarTrawler

Disclosure Report

Date Submitted: April 26th, 2024



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:

- 1) 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.

B Lab's Public Complaints Process

Any party may submit a complaint about a current B Corp through [B Lab's Public Complaint Process](#). Grounds for complaint include:

- 1) Intentional misrepresentation of practices, policies, and/or claimed outcomes during the company's [certification process](#)
- 2) Breaches of the B Corp Community's core values as expressed in our [Declaration of Interdependence](#)

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 or trade in any of the following. Select Yes for all options that apply.		
Animal Products or Services	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Biodiversity Impacts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Chemicals	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Alcohol	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Firearms Weapons	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Mining	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Pornography	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Tobacco	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Energy and Emissions Intensive Industries	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Fossil fuels Gambling	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Genetically Modified Organisms	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Illegal Products or Subject to Phase Out	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Industries at Risk of Human Rights Violations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Monoculture Agriculture	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Nuclear Power or Hazardous Materials	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Payday, Short Term, or High Interest Lending	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Water Intensive Industries	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Advisory Services	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Breaches of Confidential Information	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Bribery, Fraud, or Corruption	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company has filed for bankruptcy	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer Protection	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Financial Reporting, Taxes, Investments, or Loans	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Labor Issues	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Large Scale Land Conversion, Acquisition, or Relocation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Litigation or Arbitration	<input type="checkbox"/>	<input checked="" type="checkbox"/>
On-Site Fatality	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Penalties Assessed For Environmental Issues	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Political Contributions or International Affairs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Recalls	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Significant Layoffs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Violation of Indigenous Peoples Rights	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>



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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company prohibits freedom of association/collective bargaining	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company workers are prisoners	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Conduct Business in Conflict Zones	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Confirmation of Right to Work	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does not transparently report corporate financials to government	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Employs Individuals on Zero-Hour Contracts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Facilities located in sensitive ecosystems	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ID Cards Withheld or Penalties for Resignation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
No formal Registration Under Domestic Regulations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
No signed employment contracts for all workers	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Overtime For Hourly Workers Is Compulsory	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Payslips not provided to show wage calculation and deductions	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Sale of Data	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Reduction Through Corporate Shells	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Workers cannot leave site during non-working hours	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers not Provided Clean Drinking Water or Toilets	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers paid below minimum wage	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers Under Bond	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Child or Forced Labor	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Negative Environmental Impact	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Negative Social Impact	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Energy and Emissions Intensive Industry

Topic	Company operates in the rental car industry
Summary of Issue	<p>CarTrawler is a B2B technology provider of car rental and mobility solutions to the global travel industry. CarTrawler provides the technology that links the supply of Car Rental and Mobility Suppliers to the websites of Airlines and Online Travel Agencies. Although the company is a technology provider that does not own their own fleet of vehicles, they are dependent on fossil fuel powered modes of transport and emissions released in the use of the rentals facilitated through their platform include them in the position of emission and energy-intensive company. CarTrawler is making efforts to influence the reduction of greenhouse gas emissions of their suppliers by influencing the merchandising of Electric Vehicles (EVs) and working with suppliers to set targets to increase Electric Vehicle (EV) purchases and rentals.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>100% of CarTrawler's revenues result from technology services enabling the rental of car and mobility solutions. The company has zero scope 1 & 2 emissions when using a market based approach. Their scope 3 emissions are 1018 tonnes.</p> <p>Currently EV uptake rates are at 2.7% of the total number of bookings that are processed through CarTrawler's technology platform, a % that represents a seven fold increase compared to 12 months prior.</p>
Impact on Stakeholders	<p>Energy and emissions intensive industries contribute to air pollution and climate change. B Lab recognised the automotive industry as an energy intensive industry that will require the creation of additional risk standards through a standards development process.</p>
Implemented Management Practices	<p>CarTrawler has developed a GHG reduction pathway which aligns with a reduction trajectory according to climate science; a pathway which has been reviewed and approved by the Science Based Targets Initiative. The company measured its scope 1,2 and 3 emissions annually using the GHG Protocol as part of this process.</p>

	<p>The company recognizes that the car rental industry is a service that has a significant environmental impact. They indicate they do not have direct control over the car rental fleet and fleet management. As a result of government issued mandates around the proportion of EVs that are sold as a percentage of total number of vehicles sold, there has been an increase in the proportion of EVs in the overall fleet of CarTrawler's suppliers. In addition to this, CarTrawler have focused their efforts to promote the increase in the uptake of electric vehicles include the following:</p> <ul style="list-style-type: none">• As part of CarTrawler's sustainability strategy, they have set a goal of increasing the uptake of electric vehicles as a % of total vehicles rented by the customers of CarTrawler's partners. For FY2024, their target is a 5% uptake rate of electric vehicles (by the end of Sept 2024).• Leading the market with improved eco content merchandising on their technology platform.• Educating their partner's customers on the benefits of renting an EV.• Monthly information sharing with their suppliers on how environmentally friendly content is performing and how their customers experience the rental of an eco-friendly option through CSat surveys. <p>Further actions that are planned or in progress include:</p> <ul style="list-style-type: none">• - The implementation of requirements for car rental supplier partners involving commitments to increasing the uptake of EVs as a % of total vehicles rented.• -Upgrading their booking engine with new functionality, including the ability to upgrade to an EV or hybrid vehicle and the ability to locate charging stations near pick-up and drop-off locations. <p>CarTrawler is committed to improving data quality as a lever to drive emissions reductions; all of which are supported by the company's action plan to achieve their approved Science Based Targets.</p>

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Tax Reduction Through Corporate Structure

Topic	Legal Entities incorporated in Isle of Man and Tax Losses
Summary of Issue	CarTrawler's parent company (Ballast Group Holdings) is incorporated in the Isle of Man. However, the company is resident in Ireland for tax purposes as it is managed and controlled from Ireland - all employees and operations are based in Ireland. The decision to incorporate the parent company in the Isle of Man has not reduced the overall tax burden of the CarTrawler group. In compliance with Irish tax legislation, all tax returns and filings are reported to the Irish tax authorities by Ballast Group Holdings.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>Due to the significant impact of Covid-19 on the global travel industry, CarTrawler's primary Irish trading entity suffered losses in 2020 - 2022. On this basis, CarTrawler has not been required to pay corporation tax in Ireland in recent years.</p> <p>There are other trading subsidiaries in the group that were liable to taxes in their local jurisdictions (UK and US) in the last financial year.</p>
Impact on Stakeholders	In addition to the many different aspects of value that business provides society, business has an obligation to contribute its share of taxes. This is because business exists within the context of society; its proper role is to serve society, not the other way around. Moreover, healthy businesses can only exist over the long term in a healthy society. A healthy society depends upon public expenditures made possible by taxes.
Implemented Management Practices	<p>CarTrawler's corporate structure and tax compliance ensures that taxes are paid at subsidiary level in the territories where it operates and employs individuals.</p> <p>Ballast Group Holdings was not incorporated in the Isle of Man to mitigate the overall tax burden of the CarTrawler group. Management ensures that the CarTrawler group is compliant with its tax obligations and regularly consults with their external tax advisors to ensure that the group is aware of any</p>

	international tax changes that may impact the group.
	All employees and operations are based in Ireland which ensures that Ballast Group Holdings (and all other Irish tax resident entities in the group) are managed and controlled from Ireland. When these companies return to a taxable profit position, they will pay corporation tax in Ireland on their trading profits at 12.5%.
	Similarly, employees and operations of the UK and US subsidiaries are located in their respective territories. These subsidiaries are expected to have taxable profits each year and will pay corporation tax locally at the relevant rate.