



## 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: Guardian Media Group

Date Submitted: 06/02/2023

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:

Guardian Media Group

UPDATED AS OF:

06/02/2023

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Litigation
<b>ISSUE DATE</b>	2018-2022
<b>TOPIC</b>	From January 2018 to August 2022, 21 legal proceedings have been launched against the company globally relating to its journalism.
<b>SUMMARY OF ISSUE</b>	<p>The 21 litigation cases related to:</p> <p>Claims of libel or breaches of privacy or UK GDPR by people or companies named in the company's reporting.</p> <p>Claims of copyright infringement relating to ownership of images or videos used in the company's publications.</p> <p>Five claims were settled relating to claims of copyright infringement. Three of these related to images or video provided to the Guardian through third party news wires or picture agencies.</p> <p>Of the other cases: one was withdrawn or not pursued; three were struck out; one was won by the company in legal proceedings; five were settled with claimants; and six are ongoing.</p>
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	Over the last five years the company has paid out approximately 0.05% of its cumulative revenues to claimants in formal litigation by way of settlement compensation and as contributions towards their costs.
<b>IMPACT ON STAKEHOLDERS</b>	Approximately 25 individuals and three-five corporations raised cases against the Guardian over the past five years.
<b>RESOLUTION</b>	<p>Wherever appropriate, the company seeks to reach a reasonable settlement with claimants, for example by offering to amend or remove the relevant article, or publish a clarification or apology if it has been accepted that the company has made errors in its reporting.</p> <p>In the past five years the company has settled 10 out of the 21 cases, with only one been found against the company in court, in a small claims case for copyright infringement.</p>
<b>MANAGEMENT PRACTICES</b>	<p>As an independent news publisher, the company faces the risk of litigation against individuals or organisations that object to its reporting. However, the company seeks to reduce the risk of legitimate claims arising from inaccurate or unfair reporting.</p> <p>The main practices that the Guardian has in place are:</p> <p>Editorial code, which provides guidance to journalists on producing high quality journalism and professional practice; this is available on the company's website: <a href="https://www.theguardian.com/info/2015/aug/05/the-guardians-editorial-code">https://www.theguardian.com/info/2015/aug/05/the-guardians-editorial-code</a></p> <p>Sub-editorial and fact-checking procedures;</p> <p>In-house legal team, who provide guidance on specific issues in the company's reporting prior to publication and also provide training and materials on a wide range of topics such as copyright infringement and journalism offences under current terrorism legislation. This guidance is updated regularly to reflect changes in legislation;</p> <p>Mandatory training for journalists on key aspects of current law.</p> <p>The company has clear procedures in place for complaints about its content via its Readers' Editor, who acts as an internal ombudsman: <a href="https://www.theguardian.com/info/2014/sep/12/sp-how-to-make-a-complaint-about-guardian-or-observer-content">https://www.theguardian.com/info/2014/sep/12/sp-how-to-make-a-complaint-about-guardian-or-observer-content</a></p>
<b>RELATED INCIDENTS (YES/NO)</b>	Yes there have been 21 related cases in the past five year.



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<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Sale of data
<b>TOPIC</b>	Sharing user data with advertising agency partners and third parties
<b>SUMMARY OF ISSUE</b>	<p>The Guardian sells advertising space on its website and app and shares the data described below in order to match the adverts from its clients with the readers who see those adverts on its digital products. The Guardian does not sell personal data collected from its readers to third parties. Readers are able to opt out of data collection through a transparent consent framework.</p> <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 for a number of different purposes set out in the relevant privacy and cookie policies. These include ad and content measurement, and to understand their interests for the purposes of personalised 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, with consent, to recognise and remember that user. It is sent to the user's 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 then potentially be 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 information about browser, device and IP addresses.</p> <p>The Guardian does not collect personal data such as names, postal addresses or phone numbers for the purposes of advertising.</p>
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	In 2021/22 less than 26% of total revenue was generated through programmatic advertising which involved sharing user data with third parties for advertising purposes.
<b>IMPACT ON STAKEHOLDERS</b>	<p>When a reader accesses the website, the privacy settings are displayed and the user is asked to consent or decline. This includes the ability to decline all unnecessary cookies and provides a full list of every vendor that has the ability to drop or view cookies, with a description of what information they use and for what purpose. A reader can view and adjust their privacy settings at any time by clicking on 'Privacy settings' at the bottom of any page.</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 linked in the Report section below. This includes instructions on how a user can disable cookies in order to avoid any data sharing with partners for advertising purposes.</p>
<b>MANAGEMENT PRACTICES</b>	The cookie policy also lists the main advertising partners, describes for what they use the information, and lists links to their respective privacy policies. The Guardian works with a limited range of advertising technology partners, and presents this list to users when they are asked if they will consent to personalised advertising. For example, The Guardian is a partner within 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.



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	<p>The Guardian complies with UK GDPR, and where relevant U.S. state law and the Australian Privacy Act.</p> <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>The Guardian has a Data Protection Officer and employs a dedicated information assurance team.</p> <p>As legislation and industry standards evolve, The Guardian continues to evolve its 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>
REPORT	<p><a href="https://www.theguardian.com/info/cookies">https://www.theguardian.com/info/cookies</a></p> <p><a href="https://www.theguardian.com/help/privacy-policy">https://www.theguardian.com/help/privacy-policy</a></p>