



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: Black Isle Brewing Co Ltd
Date Submitted: 01/31/2023

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: Black Isle Brewing Co Ltd UPDATED AS OF: 01/31/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Alcohol
TOPIC	Company manufactures and sells alcohol products
SUMMARY OF ISSUE	Black Isle Brewing Co Ltd is a brewery and earns a material amount of revenue from the manufacturing and sale of alcohol.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year, around 75% of Black Isle Brewing Co Ltd's revenue was earned from the sale of alcohol
IMPACT ON STAKEHOLDERS	Alcohol may have a negative impact on the health and well-being of individuals and their communities.
IMPLEMENTED MGT PRACTICES	<ul style="list-style-type: none">• The company is fully compliant across all jurisdictions regarding the manufacturing and sale of alcohol products;• The company also advocates for responsible drinking on their product labels and detail the number of units of alcohol contained within each product. The company encourages their customers to enjoy their products for its quality, and does not encourage excessive drinking. In addition, the bar staff is trained and fully supported regarding their right to refuse service to any customer who they deem to be disruptive to other customers or staff through the excessive consumption of alcohol.



B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY: Black Isle Brewing Co Ltd UPDATED AS OF: 01/31/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	As a brewery, Black Isle Brewing Co Ltd operates in an industry that is water intensive.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Around 75% of Black Isle Brewing Co Ltd's revenue is from the sale of products from brewing process.
IMPACT ON STAKEHOLDERS	<p>As a water intensive industry, brewing processes pose risks such as water stress or depletion of local water sources if water use is not appropriately managed.</p> <p>Black Isle Brewing Co Ltd uses water from their private on site borehole for their brewery and from public Scottish supplier for the bar and hostel. None of their operations are located in water stressed regions.</p>
IMPLEMENTED MGT PRACTICES	<ul style="list-style-type: none">• In order to minimize water requirement, Black Isle Brewing Co Ltd has installed their own borehole on site and used their wastewater as fertilizer to their brewery farm;• Black Isle Brewing Co Ltd is producing beer at a 5:1 water/beer ratio, which is more efficient than the 7:1 average;• The company's employees are trained to use minimal water throughout the process. In addition, company is planning the installation of a new brewery with a water treatment system, they aim to reduce their water/beer ratio to 3.5:1.



B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY: Black Isle Brewing Co Ltd UPDATED AS OF: 01/31/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Energy and Emissions Intensive Industries
SUMMARY OF ISSUE	As a brewery, Black Isle Brewing Co Ltd uses energy and fossil fuels in their manufacturing process and therefore operates in an energy and emissions intensive industry.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Around 75% of Black Isle Brewing Co Ltd's revenue is from the sale of products manufactured in the brewery.
IMPACT ON STAKEHOLDERS	As a energy intensive industry, brewing processes pose risks such as energy waste or overuse if this resource is not appropriately managed.
IMPLEMENTED MGT PRACTICES	<ul style="list-style-type: none"> • The company opts to use an electricity supplier that provides 100% renewable energy; • Organic raw materials are preferred in order to reduce emissions in the upstream; • Employees are encouraged to commute by bicycle and receive training in order to minimize energy consumption on-site; • The company has a tree planting project (over 7000 was planted so far) and signed the SME Climate Commitment; • Company tracks their emissions and energy consumption through carbon footprint assessment and compare themselves with other breweries in order to make improvement plans for their facilities.