



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: Mangrove Consulting
Date Submitted: 09/26/2022

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: Mangrove Consulting UPDATED AS OF: 09/12/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Other - Clients in Controversial Industries
ISSUE DATE	2021/2022
TOPIC	Company has clients in alcohol and fossil fuel industries.
SUMMARY OF ISSUE	<p>"Mangrove Consulting is a growth and sustainability consultancy based in London, UK, that has clients in the alcohol and fossil fuel industries. They offer the following services to their clients:</p> <ol style="list-style-type: none"> 1. reduction /transformation of core ranges/products (including raw materials, packaging, and social impact) , 2. the creation and introduction of new sustainable products and offer, and 3. transformation to sustainability culture (this means education, reward, and recognition, new metrics (eg carbon costs on P&L) etc.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	From April 2021 to April 2022, the total revenue from clients in controversial industries accounts for 79% of annual revenue (alcohol 55%, fossil fuel 24%).
IMPACT ON STAKEHOLDERS	As a company that provides sustainability consulting service, Mangrove Consulting mitigates the negative impacts of their clients in controversial industries.
IMPLEMENTED MGT PRACTICES	<p>Alcohol Clients:</p> <p>In 2021/2022, the company worked with 1 client in the alcohol industry across 8 of their brands. Some of the services they have carried out for these clients include developing strategy to drive the right kind of growth to accelerate sustainability. They have also developed sustainability training (c1400 trained to date), cross brand strategy and ways of working/decision making optimisation (to accelerate change & get best return/impact on investment).</p> <p>Fossil Fuels</p> <p>The company only has one client in the fossil fuel industry since 2005. Some of the services they have carried out for this client includes working towards net zero ambition. Their particular focus has been on driving environmental sustainability – specifically, they have been looking at driving circularity in the engine oil category, reducing water use in manufacturing, and electrification of vehicles/mobility.</p> <p>General Practices:</p> <p>They do not charge a flat rate to their customers although they do charge reduced rates for smaller business. They have done a qualitative assessment of the major players that they work with to ask the following questions:</p> <ul style="list-style-type: none"> - Is there intent to change? - Is there scale of business so that our advice will make a scale change/real impact? - Do we have the connections in the business to make an impact? - Is it the kind of business we can make a change? <p>They are applying some of their principles in less controversial industries.</p>



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UPDATED AS OF:

09/12/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Other - Clients in Controversial Industries
ISSUE DATE	2021/2022
TOPIC	Company has clients in alcohol and fossil fuel industries.
MANAGEMENT COMMENTS	<p>We believe that we can make more of an impact helping challenged traditional businesses set bigger and bolder sustainability goals and transform faster than only working in already sustainable sectors. We have exited a relationship with several players who we were not convinced that they were genuinely committed to change. We work with sector leaders who are looking to transform their businesses and are investing significantly in this space. Sustainability transformation is at the heart of what we do for these businesses - we aim to help asset heavy businesses ""to go good""/become better.</p> <p>In Fossil Fuels, we work with BP who are looking to make massive changes in their business and drive change with their customers. We have exited a relationship with Shell and several other smaller players as we are not convinced about their commitment to change. We continue to work and grow our business in less controversial sectors although many of them have sustainability issues (and we are trying to help them change). Part of this we have recently joined Positive Luxury as partner.</p>