

# Spark Lab

Disclosure Report Date Submitted: June 27th, 2025

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## **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:

- 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:

- 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 of or trade in any of the following. Select Yes for all options that **Animal Products or Services** $\boxed{}$ **Biodiversity Impacts** $\square$ Chemicals $\boxed{}$ **Disclosure Alcohol** $\square$ **Disclosure Firearms Weapons** $\boxed{}$ **Disclosure Mining** $\boxed{}$ **Disclosure Pornography** $\boxed{}$ **Disclosure Tobacco** $\boxed{}$ **Energy and Emissions Intensive** $\boxed{}$ Industries Fossil fuels $\square$ Gambling **Genetically Modified Organisms** $\overline{\mathbf{A}}$ Illegal Products or Subject to $\overline{\mathbf{A}}$ **Phase Out** Industries at Risk of Human $\square$ **Rights Violations Monoculture Agriculture** $\square$ **Nuclear Power or Hazardous** $\overline{\mathbf{A}}$ **Materials** Payday, Short Term, or High **Interest Lending Water Intensive Industries** $\overline{\mathbf{A}}$ Tax Advisory Services

#### **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		$\searrow$	
Breaches of Confidential Information		V	
Bribery, Fraud, or Corruption		N.	
Company has filed for bankruptcy		$\checkmark$	
Consumer Protection		V	
Financial Reporting, Taxes, Investments, or Loans		N	
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		N	
Labor Issues		V	
Large Scale Land Conversion, Acquisition, or Relocation		N	
Litigation or Arbitration		V	
On-Site Fatality		V	
Penalties Assessed For Environmental Issues		N	
Political Contributions or International Affairs		N	
Recalls		V	
Significant Layoffs		V	
Violation of Indigenous Peoples Rights		V	
Other		$\checkmark$	



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

	Yes	No
Sale of Data		$\vee$
Tax Reduction Through Corporate Shells		V
Workers cannot leave site during non-working hours		Ŋ
Workers not Provided Clean Drinking Water or Toilets		$\searrow$
Workers paid below minimum wage		N
Workers Under Bond		V
Other	N.	

## 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		V
Child or Forced Labor		N
Negative Environmental Impact		V
Negative Social Impact		V
Other		✓



# **Disclosure Questionnaire Statement**

**Disclosure Questionnaire Category: Other - Disclosure Industries** 

Topic	Clients in Controversial Industries
Summary of Issue	Spark Lab is a business consultancy focusing on supporting their clients in innovation skills and culture development and management. Over the last 5 years, the company has served clients operating in the Defense/Offensive weapons, firearms and munitions, and the Fossil Fuel (other) industry. Services to these clients included the facilitation of in-house innovation, collaborative skills, entrepreneurship culture workshops; all services that can be sold to clients in both controversial as well as non-controversial industries. In addition, consultancy was offered to their Fossil Fuel client to encourage their own industrial client to use more bioenergy and limit their energy waste. The company no longer serves clients in the Defense industry.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<ul> <li>In FY2023, clients in controversial industries represented the following % of the company's revenue:</li> <li>Defense/Offensive weapons, firearms, and munitions, 2%. The company no longer works with this industry.</li> <li>Fossil Fuels (other than coal, oil sands), 0%. The client from this industry represents 1% of the company's current year revenue.</li> </ul>
Impact on Stakeholders	Companies that work with clients in controversial industries can indirectly increase the harmful impact on 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.  B Lab has flagged the involvement of companies with clients in controversial industries as a material issue, and new standards will be created to address possible risks related to this matter.
Implemented Management Practices	Spark Lab is currently building a mission committee to internally debate the mission and purpose of all of its clients. Their internal guideline is that working with clients that could be controversial is possible the condition that their mission is to help them improve their social or environmental impact. In



addition, the company is reviewing its terms of sale to integrate social and environmental policies.

The company considers that their mission is also to support controversial companies to be and do better, and not only to help companies that are already in a shifting process. In all cases, the missions of Spark Lab's activities cannot be linked with the controversial activity (for example, for clients in the Defense industry, they are prohibited from participating in a project related to the development of a defense product).

Spark Lab does not currently have any policies related to working with clients in controversial industries, but best practices that they integrate in their deliveries to encourage and stimulate clients to do better. One of these best practices is a developed by the company, called L'Agora. decision-making and positioning framework used internally to evaluate the relevance and alignment of projects that may sit at the edge of the company's mission and values. This tool is built on Klaxoon, a collaborative digital platform, and allows their teams to engage in a structured, transparent, and collective reflection process. This decision process goes through four stages: Contextualization, Individual Positioning, Collective Deliberation, and Conclusion & Synthesis. This method fosters critical thinking, ethical consideration, and encourages a culture of accountability. It ensures that the company does not just passively accept work with clients in controversial industries, but actively engages with the question of impact, both its own and that of its clients.

Furthermore, in our day-to-day consultancy work, we also integrate impact-oriented facilitation techniques and reflection prompts to help clients question the broader consequences of their innovations. For example, with a client in the energy sector, we have oriented our work toward reducing waste and increasing the use of bio-based energy sources, helping them reframe their approach to innovation through a sustainability lens.