



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: WattValue
 Date Submitted: 9th Dec 2021

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: **WattValue** UPDATED AS OF: **9th Dec 2021**

DISCLOSURE QUESTIONNAIRE CATEGORY	Fossil Fuels
ISSUE DATE	December 2021
TOPIC	Company manages energy contracts (business consultancy) for clients that come from both renewable and non renewable sources. WattValue also negotiates and manages contract over their life time (pricing, consumption alerts, invoicing verification, optimisation)
SUMMARY OF ISSUE	WattValue offers contract negotiations services for electricity (renewable and non renewable) and gas. They also sell GOs or 'Garantie D'Origine' which are certificates for energy that guarantees its origin is from renewable sources.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	The sale of Garantie D'Origine (GO) certificates accounts for more than a third of the revenues and contract negotiation for energy contracts accounts for more than 50% of revenues. About 33% of the volume that have been negotiated for 2020 is bio gas and about 25% of the electricity is green electricity. The majority of non renewable electricity on the French grid comes from nuclear sources.
IMPACT ON STAKEHOLDERS	"WattValue promotes the sale of green electricity and bio gas, however, the use of these green energy sources are a voluntary action that is at a cost to their customers. Bio gas, which represents one third of their volume sold in 2020, represents only 1% of the natural gas in France. "
IMPLEMENTED MGT PRACTICES	"The company has two types of customers: GO only customers and non GO customers. For the non GO customers, the company systematically proposes 25%, 50% or 100% GO in their contract and also promotes GO on their website. The company offer of ""Garantie d'origine électricité"" is featured on search engines and the company publishes articles and news on a quarterly basis to their customers. They also publish articles on green energy on their company blog - https://www.wattvalue.fr/electricite-haute-valeur-environnementale-2/ "
REPORT	Beyond the above - green electricity is also an opportunity for internet browsing - check https://www.leanature.com/ and at the bottom https://www.wattimpact.com/v2012/Sceau-fr.aspx?urlreferrer=https://www.leanature.com (check the screen shot on the right)
OTHER MANAGEMENT COMMENTS	We are active in green certificates since 2006. That was our main business for 6 years. We started with RECS certificates. This is part of our core values. We also worked with our offices tenants to also use 100% green electricity.