



# Future Shift Solutions Limited

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Disclosure Report  
Date Submitted: January 11th, 2024



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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:

- 1) 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.

**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 or trade in any of the following. Select Yes for all options that apply. |                          |                                     |
| Animal Products or Services                                                                                                       | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Biodiversity Impacts                                                                                                              | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Chemicals                                                                                                                         | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Alcohol                                                                                                                | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Firearms Weapons                                                                                                       | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Mining                                                                                                                 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Pornography                                                                                                            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Tobacco                                                                                                                | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Energy and Emissions Intensive Industries                                                                                         | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Fossil fuels<br>Gambling                                                                                                          | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Genetically Modified Organisms                                                                                                    | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Illegal Products or Subject to Phase Out                                                                                          | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Industries at Risk of Human Rights Violations                                                                                     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Monoculture Agriculture                                                                                                           | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Nuclear Power or Hazardous Materials                                                                                              | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Payday, Short Term, or High Interest Lending                                                                                      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Water Intensive Industries                                                                                                        | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Tax Advisory Services                                                                                                             | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

## 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                                                                                                                                                                                             | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Breaches of Confidential Information                                                                                                                                                                                  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Bribery, Fraud, or Corruption                                                                                                                                                                                         | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Company has filed for bankruptcy                                                                                                                                                                                      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Consumer Protection                                                                                                                                                                                                   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Financial Reporting, Taxes, Investments, or Loans                                                                                                                                                                     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)                                                                                                                                                                 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Labor Issues                                                                                                                                                                                                          | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Large Scale Land Conversion, Acquisition, or Relocation                                                                                                                                                               | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Litigation or Arbitration                                                                                                                                                                                             | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| On-Site Fatality                                                                                                                                                                                                      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Penalties Assessed For Environmental Issues                                                                                                                                                                           | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Political Contributions or International Affairs                                                                                                                                                                      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Recalls                                                                                                                                                                                                               | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Significant Layoffs                                                                                                                                                                                                   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Violation of Indigenous Peoples Rights                                                                                                                                                                                | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Other                                                                                                                                                                                                                 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |



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

|                                                      | Yes                                 | No                                  |
|------------------------------------------------------|-------------------------------------|-------------------------------------|
| Sale of Data                                         | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Tax Reduction Through Corporate Shells               | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Workers cannot leave site during non-working hours   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Workers not Provided Clean Drinking Water or Toilets | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Workers paid below minimum wage                      | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Workers Under Bond                                   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <a href="#">Other</a>                                | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

## 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                                                                                  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Child or Forced Labor                                                                                       | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Negative Environmental Impact                                                                               | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Negative Social Impact                                                                                      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Other                                                                                                       | <input type="checkbox"/> | <input checked="" type="checkbox"/> |



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Other - Clients in Controversial Industries

| <b>Topic</b>                                                                          | Clients in Controversial Industries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Summary of Issue</b>                                                               | <p>Future Shift Solutions is a sustainability consultancy that has worked with clients operating in the Offensive Firearms/Weapons, Alcohol and GMO industries over the last 5 years. Services to companies in the Alcohol and GMO industries involved B Corp Certification support services and work with the Offensive Firearms/Weapons industry involved sustainability and future of work course to the client's graduate program. Services offered can be sold to both clients in controversial as well as non-controversial industries.</p>          |
| <b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b> | <p>Clients operating in the Offensive Firearms/Weapons industry represented 11.49% of revenue in FY2022 through a one-off engagement. The company no longer works with clients in this industry.</p> <p>The one-off engagement the company had with a client in the Alcohol industry represented 2.17% of the company's revenue in FY2022. This engagement is ongoing.</p> <p>The client operating in the GMO industry is ongoing and represents X% of the company's FY2023 revenue.</p>                                                                   |
| <b>Impact on Stakeholders</b>                                                         | <p>Companies that work with clients in controversial industries can indirectly increase the harmful impact to 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.</p> <p>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.</p> |
| <b>Implemented Management Practices</b>                                               | <p>Future Shift does not have a position on working with clients in controversial industries, considering that their services could be best applied to companies that are the lowest performing in social and environmental sustainability. However, Future Shift has made a formal commitment to move away from the Offensive Firearms/Weapons Industry and not take up work with</p>                                                                                                                                                                     |

