



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: We are Tilt
Date Submitted: 11/08/2022

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:

We are Tilt

UPDATED AS OF:

11/10/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Other - Clients in Controversial Industries
TOPIC	Company is a creative agency that is working with clients in controversial industries
SUMMARY OF ISSUE	We are Tilt serves global brands in communication, advertising, web design. They have a large percentage of revenue that comes from clients in alcohol industry and fossil fuel industry.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In FY 2020, 36.5% of revenue came from clients in the alcohol industry and 8.11% came from clients in fossil fuel industry.
IMPACT ON STAKEHOLDERS	Companies that work with clients in controversial industries may contribute to the controversial impact or negative harm of their clients by promoting growth within the industry.
IMPLEMENTED MGT PRACTICES	<p>The company worked together with their fossil fuel clients to develop their internal culture and capability with a view to helping them achieve their Net Zero goals by 2050. They worked closely with the Future skills and Learning team to achieve this. They supported the client by creating initiatives to build on internal capability across its global employees key skills and encouraged development of a growth mindset.</p> <p>They created a visual identity, campaign, and narrative to launch these future skills to the organization, to communicate what they are and why they're important.</p> <p>The company does not produce, sell, operate or trade any alcohol services. They worked with their alcohol clients to develop employee capability through digital learning experiences. One of their most recent engagements was to help communicate and deliver on part of their ESG strategy, by helping to reduce underage drinking and shift attitudes towards drink driving. https://www.diageo.com/en/society-2030/promote-positive-drinking</p> <p>The company client Diageo is audited by PwC on their impact and the company use the results from these audits as a barometer for how they are performing.</p> <p>We Are Tilt does not provide any direct-to-consumer marketing services for alcoholic beverages.</p> <p>The company have made a conscious decision to not work within the smoking industry.</p>
REPORT	<p>https://docs.google.com/spreadsheets/d/1gpmTdNd06tZjxnDMRdBzNLCXVDC7eYfyvODIelivAaI/edit?usp=sharing</p> <p>https://wearetilt.com/generational-growth/</p>
RELATED INCIDENTS (YES/NO)	Delphi's mission is to transform the way organizations generate value to make our world better - which means we work with clients that are at very different stages in their sustainability journey. We are always clear with clients that we believe integrating environmental and social considerations into their business strategies will unlock value, and we work with them in a trusting role to nurture that outcome.