



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.

Certified



Corporation

DISCLOSURE QUESTIONNAIRE

Company Name: Butternut Box Ltd.
Date Submitted: 08/10/2022

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:

Butternut Box Ltd.

UPDATED AS OF:

08/10/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
ISSUE DATE	11 July 2022
TOPIC	Energy and Emissions Intensive Industries
SUMMARY OF ISSUE	Butternut Box is a manufacturer and retailer of dog food. As a company in the manufacturing industry, energy and emissions are considered environmentally material issues for the company.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	<p>In the previous fiscal year, 94% of the Butternut Box's revenue was earned from the company's core meal range, which are manufactured by the company itself*</p> <p>The most significant contributors to Butternut Box's Scope 1 and 2 emissions are its utilites, mainly its gas powered ovens. The company's significant contributors to its Scope 3 footprint are the purchased ingredients and raw materials, followed by transport (both from farm to factory and factory to customer). Total Scope 1 & 2: 2622 tonnes CO2e (2456 tonnes CO2e Scope 1 and 166 tonnes CO2e Scope 2) in 2021.</p> <p>*This number includes pouches produced at the company's previous factory (PFK). PFK was not a facility owned Butternut Box. The company that owned the site manufactured the product on behalf of Butternut Box - but the company also had its own staff working from the facility making sure that the products were manufactured to its standards. Butternut Box also bought all of its own production equipment and had this on its books.</p>
IMPACT ON STAKEHOLDERS	<p>The product with the highest carbon emissions are the Beef meals, followed by Lamb and Game.</p> <p>The average carbon energy intensity is 0.013kg CO2e/£ for 2021. This is representative of all meals (again nothing outsourced) against the total revenue for these meals.</p>
IMPLEMENTED MGT PRACTICES	Butternut Box has begun to implement sustainability decision making across multiple teams, including procurement and supply chain, finance, brand and creative and engineering/operations. The company has also conducted a Carbon Footprint analysis of all of its meals to understand the opportunities for impact reduction. This has led to specific efforts to reduce the carbon footprint (on a per kg basis) of Butternut's meals through initiatives, including but not limited to supplier and ingredient sourcing, import/export optimisation in our international operations, utility efficiency and recipe (re)development.
RESOLUTION	The company has implemented several projects to reduce the impact of its energy and emissions, such as: 1. switching to 100% renewable electricity from Nov '21, 2. creating optimised supply delivery routes and times that aren't disruptive to local communities, as well as partnering with low carbon, or carbon neutral last mile delivery carriers for a majority of our volume (>70%), 3. focused innovation efforts to specifically develop low carbon meals such as 100% plant based and vegetarian recipes and educating the company's customers about the nutritional benefits of such meals to increase adoption.



B Corp Certification - Disclosure Questionnaire Documentation

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries Cont.
ISSUE DATE	11 July 2022
TOPIC	Energy and Emissions Intensive Industries Cont.
RESOLUTION	<p>The company has built a 150,000 sq ft, fit-for-purpose factory, with production, fulfilment, cold-storage, warehousing and manufacturing all under one roof. By investing in this approach the company has taken full responsibility and control over the emissions associated with their product production. Additionally this approach reduces the associated carbon footprint with each of the meals through reduced transport emissions, energy utilisation, required stock cover and packaging requirements. As a business, Butternut Box only began tracking our emissions when they moved into their our own factory, however this business model and efficiency is well evidenced.</p> <p>Butternut Box tracks and reports on Scope 1 and 2 emissions on a regular basis, as well as being in the process of calculating the company's wider, indirect Scope 3 emissions. The company has not yet set reduction targets as it is are currently working on establishing an accurate and reflective baseline (having been in the factory less than a year, current emissions reflect starting up, and not BAU) and believe targets should be set with a clear understanding of impact. Despite not having official reduction targets, through efficiency and optimisation projects as well as economies of scale, Butternut Box has seen a year on year emission reduction of almost 30% on a per kg basis.</p>