



Plus Projects

Disclosure Report

Date Submitted: March 12th, 2025



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.

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:

- 1) 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 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 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"/>
Other	<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 - Disclosure Industries

Topic	Clients in Controversial and Ineligible Industries
Summary of Issue	<p>Plus Projects has clients in the following industries: Pharmaceuticals and fossil fuels.</p> <p>The types of services/products offered to these clients include:</p> <ul style="list-style-type: none"> • Subsidy consultancy, helping their clients to fund and subsidize sustainability-linked innovation projects.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year, 0.74% of the company's annual revenue was from clients in the Pharmaceutical industry, and 1.1% from Fossil Fuels.
Impact on Stakeholders	<p>Companies that work with clients in controversial industries can directly or 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.</p> <p>Companies offering certain types of services and products to controversial clients are required to have at a minimum a grievance/complaints mechanism and a whistleblower protection policy.</p>
Implemented Management Practices	<p>Plus Projects has the following mechanisms in place to manage the risks related to its business relationships with clients in controversial and ineligible industries:</p> <p>Grievance/complaints mechanism. This is accessible to the public through their webpage (link below). Anyone employed or involved with Plus Projects, including permanent staff, temporary employees, freelancers, and all other stakeholders, has the right to report misconduct or unethical behavior. Grounds for accepting a grievance:</p> <ul style="list-style-type: none"> • Failure to fulfill contractual obligations. • Non-compliance with agreed service levels, deliverables, or deadlines. • Violation of the organization's code of conduct or professional standards.

	<ul style="list-style-type: none"> • Conflicts of interest or unethical business practices. • Breach of confidentiality or non-compliance with data protection regulations. • Overcharging, billing discrepancies, or unauthorized fees. • Failure to provide agreed services despite payment. • Substandard work that does not meet professional standards or contractual requirements. • Inadequate communication, misrepresentation, or misleading advice. • Discrimination, harassment, or workplace bullying. • Unfair treatment or violation of labor policies. • Violation of industry regulations, laws, or compliance requirements. • Failure to adhere to health, safety, or data protection standards. <p>Upon receiving the written complaint (the mailbox will be checked at least once a week), HR will promptly begin an investigation. A neutral and qualified investigator will be assigned to gather relevant information and interview the involved parties. Once the investigation is complete, HR will schedule a meeting to discuss the findings and proposed solutions. Appeals may be submitted in writing to HR within five business days of the resolution meeting. The appeal will be reviewed by a designated impartial representative who has not previously been involved in the investigation. The investigator will strive to maintain confidentiality as much as possible. Plusprojects has a maximum of 60 days to respond upon receipt of the complaint.</p> <p>Whistleblower Protection Policy. The policy includes the following statements:</p> <ul style="list-style-type: none"> • Plus Projects does not permit retaliation against employees who report in good faith suspected unethical or illegal behavior. This means that there may be no negative consequences for the whistleblower in the form of dismissal, discrimination, or other forms of adverse treatment. • If it is determined that there is retaliation against whistleblowers, the board will be involved to assess the situation and analyze what happened and what actions were taken. Safety, protection and inclusion are one of

	<p>core values within Plus Projects. Retaliation against whistleblowers is considered a serious violation of our code of conduct and may lead to dismissal of the person concerned. In addition, the board will repair the consequences of the actions taken by this person.</p> <ul style="list-style-type: none"> • Mechanisms ensuring whistleblower protection: <ul style="list-style-type: none"> ○ Anonymous Reporting Channels ○ Anti-repression policies ○ Strict Confidentiality ○ Independent Investigations • Employees have the option to report anonymously. In this case, it is ensured that the whistleblower's identity is not released without his or her consent, to the extent possible within the law. • The whistleblower policy is accessible to all employees via the Plus Projects intranet and is also published on the website. This process is also brought to the attention of new employees during onboarding. Additionally, employees can always approach their supervisor or HR for further information.
Report	Grievance Mechanisms Link