



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: VivoPower International PLC
 Date Submitted: 11/24/2021

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:

VivoPower International PLC

UPDATED AS OF:

11/24/2021

DISCLOSURE QUESTIONNAIRE CATEGORY	Clients in Controversial Industries
ISSUE DATE	Ongoing
TOPIC	Company works with clients in the Mining Industries to provide solar installation.
SUMMARY OF ISSUE	VivoPower provides Solar Installation & Electrical maintenance services for clients in the mining industry through their subsidiary, J.A.Martin and Kenshaw, for companies specialising in Metallurgical & Thermal Coal as well as Mining Services.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	"These clients represent 18.6% of annual revenue. The company works with these clients on an ongoing basis. With the recent acquisition of Tembo, an electric vehicle company, VivoPower intends to provide a sustainable energy solution encompassing solar power, battery storage and electric vehicles to the mining industry."
IMPACT ON STAKEHOLDERS	The mining industry can have negative impacts to both environmental and societal stakeholders. VivoPower is working with the mining industry to reduce their environmental impact through the use of solar power.
IMPLEMENTED MGT PRACTICES	"VivoPower acquired the J A Martin & Kenshaw businesses in December 2016. Both J A Martin & Kenshaw have been in operation for several decades prior to VivoPower's acquisition and their client base was predominantly in the mining industry. Since being acquired their exposure to mining clients has decreased and has been diversified towards data centres, healthcare, agriculture, infrastructure and solar farm projects. Today less than 20% of revenues come from mining clients. VivoPower is helping to decarbonise sectors to lower their carbon footprint and assists them with their net zero targets. Their offerings to existing & new mining clients include a Sustainable Energy Solution encompassing: 1. Design and development of ruggedised electric vehicles, 2. Behind the meter solar energy and battery energy storage systems. The company states that 97% of mining revenues are from clients which are part of listed companies and subject to EPA and reporting standards. The company will not expose its employees to companies which do not have have good governance and risk management practices which may put our employees at risk. The company does not officially have a list prohibited clients. "
REPORT	"Extract below from the company's investor presentation https://vivopower.com/wp-content/uploads/2021/08/210823-VVPR-FY21-Annual-Results-Presentation-FINAL.pdf and www.vivopower.com"