



## 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: Simpsons Malt Ltd  
 Date Submitted: 09/16/2021

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:

Simpsons Malt Ltd

UPDATED AS OF:

09/16/2021

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Environmental Intensive Disclosure
<b>ISSUE DATE</b>	Ongoing
<b>TOPIC</b>	Energy Intensive Industries
<b>SUMMARY OF ISSUE</b>	The company sources barley from farms which is then required to be dried to low moisture levels in order to be safely stored. This drying process uses natural gas or kerosene. Following a germination process, the germinated barley is kilned to dry the malted barley to 4% moisture using very large quantities of natural gas and typically takes 20-24 hours.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	The company uses Kerosene, Natural gas, electricity from REGO verified sources, Diesel, Gas Oil, HVO fuel (biodiesel), Petrol, LPG. Kilning requires high levels of heat and uses large quantities of natural gas, representing 80% of their carbon footprint. Carbon intensity figure per tonne of malt produced = 0.180 t CO <sub>2</sub> e.
<b>IMPACT ON STAKEHOLDERS</b>	Environmental impact is dependent on the energy sources used. Energy sourced from fossil based fuels results in an increase in greenhouse gases.
<b>IMPLEMENTED MGT PRACTICES</b>	<p>The company is working on operational efficiency monitoring as a continual process. They have identified several items of machinery which have the greatest energy usage, current output and energy usage, and are monitoring and comparing them to optimise energy use and output. The company will then look at solutions to optimise energy efficiency. To date, they have performed this task for their Germination &amp; Kilning Vessels (GKV's), allowing greater visibility of gas usage and carbon emissions for each individual GKV, for each batch. This has allowed the company to make small incremental changes to their processes in order to drive production efficiencies and process optimisation. In 2020 this initiative helped to reduce gas usage in the GKV's reducing CO<sub>2</sub> emissions by approx. 700 t CO<sub>2</sub>e annually.</p> <p>At their Tweed Valley Maltings site natural gas is used for grain drying rather than Kerosene as this has much lower CO<sub>2</sub> emissions. They moved their LGV fleet from Derv to HVO in early 2021 and are investigating replacing natural gas with biomass as a heat source, which would reduce their carbon footprint by 70%.</p> <p>The company have a carbon reduction target to be carbon neutral by 2030.</p>
<b>REPORT</b>	HVO move reduces carbon footprint by 4000 t CO <sub>2</sub> e- <a href="https://www.simpsonsmalt.co.uk/news/simpsons-malt-switches-haulage-fleet-to-sustainable-hvo-fuel/">https://www.simpsonsmalt.co.uk/news/simpsons-malt-switches-haulage-fleet-to-sustainable-hvo-fuel/</a>
<b>OTHER MANAGEMENT COMMENTS</b>	<p>Other successful environmental projects include reducing Roast House particulate emissions by 84%. See link : <a href="https://www.simpsonsmalt.co.uk/blog/reducing-roast-house-particulate-emissions-by-84/">https://www.simpsonsmalt.co.uk/blog/reducing-roast-house-particulate-emissions-by-84/</a></p> <p>All electricity used is from REGO certified suppliers.</p> <p>We have also installed a solar PV array at the Tivetshall maltings which generates 155 mWh annually.</p>

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<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Environmental Intensive Disclosure
<b>ISSUE DATE</b>	Ongoing
<b>TOPIC</b>	Water Intensive Industries
<b>SUMMARY OF ISSUE</b>	Water is an intrinsic part of making malt as the first production stage is to steep the raw barley in water for some 16 hours during which the water needs to be changed at least once and sometimes twice. This accounts for the vast majority of the company water consumption with the remaining small percentage being for hygiene operations and some lab/domestic use.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	The majority of water used is either abstracted from groundwater through a borehole or recycled through their water treatment & Reverse Osmosis facility. The company uses 2.61 m3 per tonne of malt produced. The company does not operate in a water stressed area.
<b>IMPACT ON STAKEHOLDERS</b>	Water as a natural resource is prone to water scarcity and water quality impacts as a result of manufacturing operations.
<b>IMPLEMENTED MGT PRACTICES</b>	<p>The company has invested in a water treatment plant to enable safe discharge back to the environment and to recycle some of the water they use through Reverse Osmosis, reducing the impact they have on the local demand for water.</p> <p>They implement the following process:</p> <ul style="list-style-type: none"> <li>- Solids removal through screening</li> <li>- Biological aerobic treatment to reduce COD</li> <li>- Solids/sludge removal</li> <li>- Ultrafiltration to remove solids</li> <li>- Discharge to estuary.</li> <li>- A portion of the ultrafiltered water is filtered again through reverse osmosis so it can be reused.</li> </ul> <p>The company has invested in a hydrogeologist to assess sustainability of the aquifer at the Tweed Valley site. The outcome of this was to invest in capital plant to double water recycling capacity to allow them to reduce water abstraction below the level at which it is judged to be sustainable. As part of their sustainability strategy, they have outlined key targets and plans to support the use of water resources in the business and to effectively manage that use. They have invested over the past few years in introducing RO (Reverse Osmosis) plants at their main sites to recycle and reuse the water that they initially extract from boreholes. They are targeting 60% of their water usage to be RO based. They are continually looking at the malting process and improving the technology to make the key processes that use water, namely steeping barley, more efficient. These plans are in place and are being monitored and managed regularly at monthly meetings.</p> <p>The company does not conduct an assessment of how it compares with others in their industry in terms of water usage and/or management.</p>
<b>REPORT</b>	HVO move reduces carbon footprint by 4000 t CO2e- <a href="https://www.simpsonsmalt.co.uk/news/simpsons-malt-switches-haulage-fleet-to-sustainable-hvo-fuel/">https://www.simpsonsmalt.co.uk/news/simpsons-malt-switches-haulage-fleet-to-sustainable-hvo-fuel/</a>

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<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Environmental Intensive Disclosure
<b>ISSUE DATE</b>	Ongoing
<b>TOPIC</b>	Biodiversity Impacts
<b>SUMMARY OF ISSUE</b>	The company sources barley from farms to make malt.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	100% of contracted Barley is only contracted from suppliers that have measures in place to preserve and improve biodiversity.
<b>IMPACT ON STAKEHOLDERS</b>	All of their contracted growers have measures in place to preserve existing biodiversity and actively improve biodiversity through biodiversity action plans- these involve habitat creation, habitat restoration and careful, targeted use of insecticides and herbicides. This was a requirement in achieving Gold accreditation in SAI Platforms Farm Sustainability Assessment (FSA) with all of their contracted barley suppliers. The company has had these claims verified by third party independent verification audit in December 2021.
<b>IMPLEMENTED MGT PRACTICES</b>	<p>The company has implemented the following measures to maintain current biodiversity levels and increase where appropriate:</p> <p>100% of contracted Malting Barley comes from suppliers with active farm assurance in the form of SQC or Red Tractor. Both schemes have requirements for conservation of biodiversity. This is audited annually.</p> <p>100% of contracted barley growers must have biodiversity action plans in place to preserve current biodiversity levels and actively improve these levels. This was verified through third party verification audit mentioned above.</p> <p>Part of the FSA programme is ensuring that a continuous improvement plan is in place to ensure progress is made year on year. This will be part of the company's continuous improvement process, promoting activities to preserve local biodiversity on contracted farms.</p>
<b>REPORT</b>	The company discloses their water usage and climate impact to CDP annually and this is made available to their customers.