



2023

ANNUAL BENEFIT REPORT



Dear ZuLoo Friends:

We are pleased to share this benefit report* for the year 2023.

INTRODUCTION

As a benefit corporation, ZuLoo[†] continues to make progress towards the universal goal for everyone in the world to have access to clean and safe toilets, clean water, hygiene, and sanitation.[‡]

At ZuLoo, we believe the power of social enterprise can generate economic value and profitability while also making an impact on today's global sanitation crisis.

THE GLOBAL SANITATION CRISIS

The latest data[§] from the World Health Organization and UNICEF on access to clean water, adequate sanitation, and hygiene reveals that we still have much work to do:

- Sanitation
 - 3.6 billion people, nearly half the world's population, do not have access to safely managed sanitation in their home. Of those, 1.7 billion people live without basic sanitation services^{**} and 494 million people practice open defecation.

* This report is presented solely to comply with Section 16-10b-401 of the Utah Benefit Corporation Act, as amended, and does not constitute an offer to sell or a solicitation to buy the company's products, services and/or securities. Statements in this report are the sole responsibility and opinion of the undersigned Benefit Director of ZuLoo, Inc., a Utah benefit corporation ("we", "our", "us", "ZuLoo", or the "Company") and do not operate as admissions or statements of material fact by the Company or its officers, directors, or Affiliates. Accordingly, you are hereby cautioned and advised to NOT rely upon this report in making any investment or financial decision regarding the Company or in connection with our securities, offerings, or products or services or that of any of our Affiliates. This report speaks only for the year 2023. Circumstances and conditions may have materially changed since such date. The Company does not undertake any obligation to update this report.

† The trade name "ZuLoo" and associated word marks and service marks are trademarks of ZuLoo, Inc., a Utah benefit corporation ("ZuLoo") used under license from Republique Huguenot LLC.

‡ United Nations Department of Economic and Social Affairs, Sustainable Development Goal 6: Ensure availability and sustainable management of water and sanitation for all (See <https://sdgs.un.org/goals/goal6>).

§ Global WASH Fast Facts, U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, published May 31, 2022, at https://www.cdc.gov/healthywater/global/wash_statistics.html.

** "Basic sanitation services" are defined as the use of improved facilities (i.e., facilities that separate human excreta from human contact such as flush or pour-flush toilets or latrines to a piped sewer system, septic tank, pit, composting receptacle, etc.) that are not public or shared with other households.

- **Hygiene**
 - 2.3 billion people lack basic hygiene services, including soap and water at home. This includes 670 million people with no handwashing facilities at all.
 - In 28 countries, at least 1 in 4 people have no handwashing facility at home.
 - In rural settings, only 1 in 3 people have access to basic hygiene services (such as soap and water at home).
- **Menstrual Health**
 - Lack of adequate sanitation facilities for girls reaching puberty makes them more likely to miss school than boys. Currently, between 15% to 25% of girls in West Africa will likely drop out of school due to menstruation.
- **Drinking Water**
 - 2 billion people lack access to safely managed drinking water at home.
 - Culturally, women and girls are more likely to be responsible for collecting water for their family without onsite water supply. These responsibilities make it difficult for girls to attend school during school hours.

HEALTH IMPACTS*



Each year, lack of access to clean and safe toilets, clean water, hygiene, and sanitation continues to adversely impact the health of well-being humanity worldwide, causing an estimated:

- 1.7 billion cases of diarrhea among children younger than 5 years old;
- 446,000 deaths of such children from diarrhea;

* Ibid.

- 3 million cases of cholera and an estimated 95,000 cholera deaths;
- 11 million cases of typhoid fever and an estimated 129,000 typhoid fever deaths.

TOOLS AND SOLUTIONS*

- Universal access to adequate sanitation, hygiene, and safe drinking water can reduce the global disease burden by 10%.
- Increasing access to sanitation services can prevent many diarrheal deaths.
- Between 2000 and 2016, improved sanitation contributed to a 15% decrease in diarrheal deaths in Southeast Asia, East Asia, and Oceania, and more than a 10% decrease in diarrheal deaths globally.
- Every cholera case and death from cholera are preventable with the tools we have today. Simple and affordable sanitation solutions, if implemented, have the potential to reduce cholera deaths by 90% by 2030.†
- Investing in water and sanitation interventions results in many benefits,



* Ibid.

† World Health Organization, Global Task Force on Cholera Control, A Global Roadmap to 2030, accessible at <https://www.gtfcc.org/wp-content/uploads/2019/10/gtfcc-ending-cholera-a-global-roadmap-to-2030.pdf>.

including economic, environmental, quality of life, and health. Every dollar invested in WASH interventions gives a \$4.3 return in the form of reduced health care costs, reduced pollution of water and land resources, and gains in quality of life (such as improved school attendance, fewer sick days, greater privacy, safety, and sense of dignity).

ZULOO'S SOCIAL IMPACT

INDIA

In 2023, ZuLoo Humanitarian* continued building toilets throughout the emerging communities of Hyderabad, India.



Each ZuLoo eco-friendly and sustainable earthworm-powered Soilet[†] toilet helps a family size of up to 7 persons.

Each water well ZuLoo helps drill provides clean, safe and a sustainable daily water supply to approximately 600 or more persons.

Together with our local in-country partner organization SAPID[‡], ZuLoo Humanitarian implements a process of working with the local community to have them identify the



* ZuLoo Humanitarian is a non-profit charitable organization affiliated with ZuLoo which has been granted tax-exempt status by the IRS under Section 501(c)(3) of the U.S. Tax Code. ZuLoo Humanitarian helps to provide toilets, hygiene, clean water, and sanitation to the global poor and underserved.

[†] Further details of how "Soilet" toilets work can be found at <https://www.soilet.org/how-it-works/>.

most vulnerable families to receive subsidized toilets, giving first priority to households with high numbers of women and girls, pregnant and lactating women, elderly, and people with disabilities.

Some of these communities and recipients are highlighted below:

Yadamma's Toilet Story



Yadamma and her husband Maliah are residents of the emerging Venkateshwara community of Hyderabad, India. Maliah is a patient of rheumatism due to which his legs have gone crooked. He feels pain when he walks on uneven ground. The mud roads in his slum community makes it very difficult for him to walk. Before receiving a ZuLoo-sponsored toilet, Yadamma expressed that they had to go to nearby bushes to defecate. In addition to attending to her own needs, she had to go along with Maliah each time he needed to go due to his need of support to walk. They both reported being sickened by the public defecation areas because of the whole place being littered with human feces and a bad stench. Maliah expressed that without sanitation facilities at home, being forced to defecate in the open, the human feces from any infected individual can

contaminate the land and increase the risk of infection for other individuals also. After receiving a ZuLoo-sponsored toilet, Yadamma folded her hands with gratitude and flashed a broad smile thanking ZuLoo for supporting them. Yadamma expressed, "I will always be indebted to you all."

"I will always be indebted to you all."
– Yadamma

† "SAPID" is the acronym for the Study Action Group for Participative Integrated Development, a non-profit charitable organization based in India.

Agamma's Toilet Story

Agamma is a widow residing in the Venkateshwara slum community on the outskirts of Hyderabad, India. She has two married daughters who also live in the village. Due to the cataracts in both of Agamma's eyes, it is very difficult for her to go to the local open defecation grounds as her vision is blurred. She says the open sewers of the local dumping yard get flooded during the rainy season. When this happens, contaminated water spreads human waste throughout the community. This also exacerbates the breeding of insects. She says many times she has been bitten by ants and other crawling insects making it difficult for her to walk. Agamma thanks ZuLoo, its donors, customers, and supporters, together with their local partner SAPID, for the support she was given in the form of a new Soilet toilet. She expressed, "It has made my life very comfortable. I no longer have to worry about the disease, stench, insects and other hazards present in the open defecation area of the village. Thank you, ZuLoo!"



"I no longer have to worry about the disease, stench, insects and other hazards present in the open defecation area of the village. Thank you, ZuLoo!"

— Agamma

Shailaja's Toilet Story



Shailaja is a resident of the emerging Venkateshwara colony of Hyderabad, India. She has two daughters, Shalini (5 years old) and Manshika (3 years old). Her husband is an auto driver in town. As they had no toilet of their own, during her second pregnancy she asked her mother to come and stay with her so she could avoid leaving her daughter alone at home whenever she had to venture out to the open defecation grounds to answer nature's call. At the time, her mother refused to come as she felt vulnerable and awkward having to go relieve herself out in the open. Shailaja expressed to us

that during her pregnancy she would often restrain herself, "holding it" for many hours while she waited for her husband to return home from work. This led to her developing gastroenteritis and other complications during her pregnancy. Prior to receiving a ZuLoo-sponsored toilet in their home, she invited her relatives to visit for her daughter's birthday. However, many of them, including her sister, refused to come visit due to the lack of a toilet, not wanting to go in the open fields – even for urination. Her husband attempted to build a makeshift toilet for the family, but he lacked the skills and materials to make it work properly and sustainably. Shailaja said she was often depressed and frequently argued with her parents and husband for putting her in this situation. Shailaja said, "When I learned that I qualified for help to receive a toilet from the ongoing ZuLoo water and sanitation program in my village, I felt a ray of hope that grew into a bright light of sunshine in my life. Now I proudly tell all my family relations that I too have a toilet at home thanks to the support of ZuLoo and SAPID. I will always be grateful to ZuLoo and its donors, partners, customers, and supporters. Deep within our hearts we will always be praying for your wellbeing."

*"I felt a ray of hope that grew into a bright light of
sunshine in my life."*

– Shailaja

Anjali's Toilet Story

Anjali lives in East Nandamuri Nagar, near Hyderabad, India. Due to high fever and lack of medical care during the COVID-19 pandemic-era lockdowns, she was infected with peripheral neuropathy. Now she cannot move one of her hands and has weak lower limbs. Without family to help her, she languished alone in the local hospital during the pandemic. Eventually, with the help of some other hospital patients, she made her way home. Lacking access to a toilet in her home and due to her handicap, she regularly was resigned to urinate and defecate in her dress. Due to the stench in her home and foul odors coming from her clothes, she often felt lonely since none of her neighbors wanted to visit or talk with her. Only one of her neighbors, Fatima, helped her by giving her food and bathing her once in a while. To get around and to do chores, she uses a donated walker. Once she learned to use the walker, it was only with great difficulty due to rough and uneven pathways that she would go relieve herself in a plot of land behind a local church. Anjali says, "Today I am a happy person now that I have a toilet of my own. I no longer hear criticism from my neighbors. I no longer have a fear of falling. I thank ZuLoo for support they have rendered to me."



*"Today I am a happy person
now that I have a toilet of my own."
– Anjali*

Gouramma's Toilet Story



Gouramma resides in the emerging Illiah slum community near Hyderabad, India. Gouramma is anemic and suffers from hypertension. Her daughter-in-law, Lalitha, who lives with her, is a domestic helper. She has to leave early in the morning for work, often leaving Gouramma alone. Lalitha said that one day Gouramma left on her own for nature's call and did not return home for several hours. She and her neighbors went in search of Gouramma. After searching for over half an hour, they found her lying unconscious, covered with dirt and bruises on her body. They tried to wake her up by sprinkling water on her face but she did not respond. After carrying Gouramma home, she regained consciousness after about an hour. Gouramma recalled that she slipped on human feces in the open defecation area. With nothing to hold onto, she fell and struck her head. After that, she did not remember anything. Her family members said, "If a snake would have bitten her, we would have lost her." Gouramma and her family expressed, "The incident is still fresh in our

minds. We shudder thinking of it. We thank ZuLoo for the support in constructing a toilet. A toilet is lifesaving medicine. You are gods on earth for us. Once again, a big thanks!"

*"We thank ZuLoo for the support in constructing a toilet.
A toilet is lifesaving medicine."
– Gouramma's family*

ZAMBIA

In Zambia, 1 in every 15 people is an orphaned child under the age of 18, largely as a result of poverty and the HIV/AIDS pandemic. These children are extremely vulnerable to abuse, food insecurity, sickness, and death. Without intervention, they remain in the hopeless cycle of poverty.



In 2023, ZuLoo partnered with Mothers Without Borders to build new toilets in Zambia by replacing the existing latrine system at the Carol Zulu Primary School, a middle school. The school originally had only 6 working toilets for over 800 students and teachers – a toilet-to-person ratio of one toilet per 114 persons. These toilets soon fell into disrepair to the point that they were no longer safe, and needed to be demolished and sealed off.

Through the generosity of donors and together with other partners, ZuLoo Humanitarian helped fund the building of a brand-new toilet latrine system with 16 toilets (12 for students and 4 for staff). This has helped to alleviate long lines, diminish health concerns, and provide added privacy for the school's teaching staff.



Now the school has 1 toilet per 35 persons, thus helping to ensure a safe, healthy, and welcoming environment at the school.



OPPORTUNITIES AND GO-FORWARD PLANS

The ZuLoo Pōōdcast



In 2023, our operating affiliate ZuLoo Media LLC (the “Publisher”) continued to produce and publish the ZuLoo Pōōdcast podcast series on a regular basis on a multitude of media platforms including YouTube, Rumble, Apple, Spotify, etc.



The ZuLoo Pōōdcast is a unique podcast where hosts and guests talk all things poop, toilets, and sanitation. Through insightful news, impact stories, and quirky

humor, they discuss and highlight the critical role toilets play in whisking poop out of our lives, the impact toilets have (or the lack thereof) in the health and wellness of humanity, and what ZuLoo is doing to help solve the current global sanitation crisis.

During the 2023 season, the Pōōdcast covered a variety of toilet-related topics and highlighted many individuals and organizations who are actively engaged in promoting safe and clean toilets globally.



Notable and honorary guests who appeared on the Pōōdcast in 2023 included:

- Jillian Moore
- Kassie Morton
- Brynn Martindale
- Milli Beach
- Suzanne Godfrey
- Lonny Ward
- Jenna Senecal
- Cray Rawlings
- Birger Lundgren
- Cody Sanders
- Kathy Headlee
- Dr. Franco Apiyanteide
- Tosin Adebayo
- Matt Kesler
- Joel Bennett
- Dr. Bindeshwar Pathak
- Sarika Saluja
- Barbara Ikin
- Shadrack Guusu
- Jennica Anusua
- Professor Dyllon Randall
- Curtis Ingalls
- Madeline Tennant
- Josephine Daka
- Kimberly Worsham
- Jennifer Williams
- Kelsey McWilliams
- Angela Huston
- Ruchika Shiva
- Jean-Baptiste Duprieu
- Dmitri Poukhovski
- Rocky
- Kali Canedo
- Dr. Meera
- Lindsay Stradley
- Jeremy Reeves

We plan to continue using the Pōōdcast as a platform to promote ZuLoo's overall mission, to bring awareness to the issues surrounding toilets, clean water, hygiene, and sanitation, and to highlight the stories of the individuals and families touched by the work of our non-profit affiliate, ZuLoo Humanitarian.

The ZuLoo Marketplace

In 2023, our operating affiliate ZuLoo Enterprises USA LLC ("ZEUSA") launched an online marketplace ZuLoo called the "ZuLoo Marketplace" where it offers a growing number of gastrointestinal health, hygiene, bathroom-related, and other kinds of symbiotic products and services delivered or fulfilled by our affiliate marketing partners. ZEUSA also sells ZuLoo-branded products and/or services directly to customers. ZEUSA seeks to list products and services on the ZuLoo Marketplace that it believes delivers quality and value to the broader ZuLoo community and audience. Categories currently found on the ZuLoo Marketplace include:

- Bathroom Accessories
- Books and Media
- Diapers
- Feminine Hygiene
- Gut Health
- Pet Products
- Toilet Paper
- Toilets and Bidets
- Sanitation Services
- Style and Swag



* The zuloo.org website is owned and maintained by ZuLoo Media LLC (the "Publisher"), an affiliate of ZuLoo, pursuant to an agreement between the Company and the Publisher. The Publisher may receive compensation from the Company for hosting the ZuLoo Marketplace and for other promotional activities. Both the Company and the Publisher are affiliated subsidiaries controlled indirectly by ZuLoo (See "Material Agreements" and "Conflicts of Interest").

- Cleaning Supplies
- Fun and Games

ZEUSA intends to collect sales revenue upon bringing purchasing customers to its affiliate marketing partners through ZuLoo Marketplace affiliate marketing links. Available commission rates materially vary among various partners and their products and services. ZEUSA seeks competitive sales commission rates based upon the retail sales price of products and services offered on the ZuLoo Marketplace. ZEUSA expects to promote products and services listed on the ZuLoo Marketplace via direct email marketing campaigns, through advertising on ZuLoo-affiliated social media channels, and on the Publisher's podcast, the ZuLoo Pōdcast. ZEUSA also expects to engage in general advertising online and through other forms of media to drive potential customers to the ZuLoo Marketplace.

Also, in accordance with ZuLoo's social impact mission, ZEUSA intends for up to 50% of any net operating profits realized from purchases on the ZuLoo Marketplace to be donated to ZuLoo Humanitarian* to help build safe toilets, to drill clean water wells, and to promote global personal hygiene and sanitation solutions. ZEUSA believes that higher affiliate marketing commission rates and associated sales revenue and/or higher net operating profits that can be realized will result in more funds that can be made available for both distributions to ZEUSA members on a for-profit basis and donations to ZuLoo Humanitarian on a non-profit basis to help it accomplish its charitable mission.

ZuLoo 242 Partner Program

In the coming year, we intend to continue to welcome participation in our "242 Partner" program. This "turnkey" social impact program provides



participating partners with engaging media content, story-telling, highlighting on the Pōdcast, social media collaboration, and other positive social messaging for businesses who are seeking to have their brand associated with ZuLoo's social impact cause. In exchange, each 242 Partner will be invited to make a tax-deductible donation of 2% of a certain revenue metric to ZuLoo's Humanitarian to support its ongoing efforts to bring

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clean, safe, and sustainable sanitation (toilets) to the poor. Under this program, 242 Partners can elect to donate either 2% of their gross sales, 2% of their net profits, 2% of their revenue from a particular product or promotion, or custom-design a 2% program of their own. While we don't anticipate heavily promoting the 242 Partner Program in 2023, we believe it remains an alternative potential source of revenue for ZuLoo Humanitarian.

ASSESSMENT OF OVERALL SOCIAL AND ENVIRONMENTAL PERFORMANCE

So far, ZuLoo Humanitarian has operated 100% from donations received from generous corporate donors such as the Sorensen Legacy Foundation, the Young Living Foundation, and the law firm of Mangum & Associates PC, among other generous individual donors.

At the same time, we continue to believe that private enterprise, technological innovations, and social entrepreneurship pose the best chance to deliver safe and affordable sanitation technologies to the world over the long term.

Toward this end, we still have a goal to donating a share of our net operating profits – through media sponsors of the ZuLoo Pōdcast, customers of the ZuLoo Marketplace, 242 Partners and/or otherwise – towards the operating budget of ZuLoo Humanitarian. We believe this, in turn, will continue to spearhead global initiatives to expand access to affordable and innovative sanitation technologies to some of the world's most poor.

BENEFIT DIRECTOR

Our current designated "benefit officer" and "benefit director" is Darin Mangum (the undersigned). Correspondence concerning this report may be directed to compliance@zuloo.com or via regular mail to the following postal address: ZuLoo, Inc., 4778 North 300 West, Suite 200, Provo, Utah 84604 USA.

BENEFIT DIRECTOR STATEMENT

As ZuLoo's benefit director, the undersigned is of the opinion that the Company has acted in accordance with its general public benefit purpose and/or specific public benefit purpose in all material respects during the period covered by this report. The undersigned is also of the opinion that ZuLoo's directors and officers have acted in compliance with Subsections 16-10b 301(1) and 16-10b-303(1), respectively, of the Utah Benefit Corporation Act, as amended.

THIRD PARTY STANDARDS

We continue to consider the standards published by B Lab (<http://benefitcorp.net/>) and have plans to eventually apply for certification. We believe our board is likely to adopt B Lab as the standard for future reports. Also, the Utah Chapter of the Social Enterprise Alliance (<https://socialenterprise.us/>) continues to help us model our operations towards further standards by which to assess our impact and overall social performance. To our knowledge, there is no connection between the organizations that establish these third-party standards, or their directors, officers, or a holder of 5% or more of the governance interests in such organizations, and ZuLoo or our directors, officers, or a holder of 5% or more of the outstanding shares of ZuLoo, including a financial or governance relationship that might materially affect the credibility of the use of the third-party standard.

BOARD OF DIRECTORS

As of the date of this report, ZuLoo has not dispensed with, or restricted the discretion or powers of, its board of directors.

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We are excited to expand our impact worldwide as we continue to assess the sanitation needs of vulnerable communities, develop and connect with best practice solutions, and deliver these solutions in partnership with trusted in-country partners. We will endeavor to either post this report on our website or make it available to anyone upon reasonable request; provided, however, we may require them to first sign a non-disclosure agreement in the event we believe, in our sole discretion, confidential information is contained in this report.

If you have questions or concerns regarding this report, please contact the undersigned directly at compliance@zuloo.com.

Thank you, and Kind Regards,



Darin H. Mangum, Esq.
CEO and Benefit Director

