

Comet Meetings

Disclosure Report Date Submitted: December 30th, 2024

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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:

- 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:

- 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 of or trade in any of the following. Select Yes for all options that **Animal Products or Services** $\boxed{}$ **Biodiversity Impacts** Chemicals $\boxed{}$ **Disclosure Alcohol Disclosure Firearms Weapons** $\boxed{}$ **Disclosure Mining** $\boxed{}$ **Disclosure Pornography** $\boxed{}$ **Disclosure Tobacco** $\boxed{}$ **Energy and Emissions Intensive** $\boxed{}$ Industries Fossil fuels \square Gambling **Genetically Modified Organisms** $\boxed{}$ Illegal Products or Subject to $\boxed{}$ **Phase Out** Industries at Risk of Human \square **Rights Violations Monoculture Agriculture** \square **Nuclear Power or Hazardous** $\overline{\mathbf{A}}$ **Materials** Payday, Short Term, or High **Interest Lending Water Intensive Industries** $\overline{\mathbf{A}}$ Tax Advisory Services

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		\checkmark	
Breaches of Confidential Information		N.	
Bribery, Fraud, or Corruption		N.	
Company has filed for bankruptcy		\triangleright	
Consumer Protection		V	
Financial Reporting, Taxes, Investments, or Loans		\searrow	
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		V	
Labor Issues		\checkmark	
Large Scale Land Conversion, Acquisition, or Relocation		K	
Litigation or Arbitration			
On-Site Fatality		V	
Penalties Assessed For Environmental Issues		V	
Political Contributions or International Affairs		\searrow	
Recalls		V	
Significant Layoffs		V	
Violation of Indigenous Peoples Rights		V	
Other		N	



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		V
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)		N
Company prohibits freedom of association/collective bargaining		\searrow
Company workers are prisoners		V
Conduct Business in Conflict Zones		\vee
Confirmation of Right to Work		V
Does not transparently report corporate financials to government		N
Employs Individuals on Zero-Hour Contracts		N
Facilities located in sensitive ecosystems		N
ID Cards Withheld or Penalties for Resignation		N
No formal Registration Under Domestic Regulations		\vee
No signed employment contracts for all workers		\checkmark
Overtime For Hourly Workers Is Compulsory		V
Payslips not provided to show wage calculation and deductions		▽

	Yes	No
Sale of Data		\triangleright
Tax Reduction Through Corporate Shells		V
Workers cannot leave site during non-working hours		V
Workers not Provided Clean Drinking Water or Toilets		N
Workers paid below minimum wage		
Workers Under Bond		
Other		

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		V
Child or Forced Labor		\checkmark
Negative Environmental Impact		✓
Negative Social Impact		V
Other		V



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Others - Disclosure Industries

Topic	Clients in Controversial Industries
Summary of Issue	Comet meetings is a company based in France that offers meeting rooms, events and seminar locations for companies as well as hotel services such as catering. Over the last 5 years the company has served clients operating in the Tobacco, Pornography, Offensive Firearms/Weapons, Defense, Gambling, Cannabis-related products (excluding recreational marijuana), Fossil Fuels (coal, oil sands), Fossil Fuel (other), Alcohol, Industries at Risk of Human Rights Violations, Marketing of Breastmilk Substitutes, Water Utilities, Whole Life Insurance products, Mining, Pharmaceuticals, Bottled Water, Nuclear Power or Hazardous Materials and GMO industries. Services offered to these clients can be sold to both clients in controversial as well as non-controversial industries. Comet Meetings has made a commitment to exit the Tobacco, Pornography, Defense and Offensive Firearms/Weapons Industries within the next 12 months. Clients in the Cannabis-related products industry were involved in the sale of medicinal marijuana.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	Revenue from clients operating in controversial industries represented the following % of the company's total FY2023 revenue: • Alcohol: < 1% • Gambling: 0% and <1% on average over the last 5 years. • Cannabis-related products- 0% and <1% over the last 5 years. • Fossil Fuels (coal, oil sands) • Fossil Fuel (other), • Industries at Risk of Human Rights Violations- <2%. • Marketing of Breastmilk Substitutes- <1% • Mining- 0% and on average <1% over the last 5 years. • Water Utilities- <1% • Whole Life Insurance products: ~5% • Pharmaceuticals: <3%



	 Bottled Water- <1% Nuclear Power or Hazardous Materials: ~4% GMO: 0% and on average <1% over the last 5 years. Tobacco- 0% and on average <1% over the last 5 years. Pornography- 0% and on average <1% over the last 5 years. Offensive Firearms/Weapons- <1% Defense: <1%
Impact on Stakeholders	Companies that work with clients in controversial industries can indirectly increase the harmful impact to 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. B Lab has flagged the involvement of companies with clients in
	controversial industries as a material issue and new standards will be created to address possible risks related to this matter.
Implemented Management Practices	Comet meetings have made a formal commitment to exit the Tobacco, Pornography, Offensive Firearms/Weapons and Defense industries within 12 months. The company does not currently have a due diligence process in place for assessing new clients and how their services to clients in these industries could be used to cause harm.
Management Comments	Our commitment to discontinue serving these controversial industries is part of our desire to meet the most rigorous standards in terms of overall social and environmental performance, accountability and transparency, we want our activity to generate the most positive impact possible.