

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: Dogeared
 Date Submitted: 02/28/2022

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:

Dogearred

UPDATED AS OF:

02/28/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Industries at Risk of Human Rights Violations
ISSUE DATE	Ongoing
TOPIC	Company produces jewellery using precious metals, diamonds and other gemstones
SUMMARY OF ISSUE	Dogearred manufactures jewelry made from precious metals which are raw material supply chains generally recognized as posing a human rights risk. Dogearred buy from one manufacturer and one distributor, certified and products that are sourced in accordance with the requirements of the trade association. One of their suppliers' products are sourced all in the USA and their other supplier originates from the USA, Canada, Mexico, Bolivia, Chile and Peru. No raw materials are sourced from conflict-affected areas, as certified by their suppliers.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 95.5% of Dogearred's supplier expenses are from sterling silver and 4.5% from clasps and other precious metals.
IMPACT ON STAKEHOLDERS	The use of precious metals, diamonds and other gemstones poses a human rights risk due to the possibility that they are sourced from conflict-affected and high risk areas, where they may be used to finance conflict and/or be associated with human rights abuses in the supply chain. Specifically, the mining sector has a high potential for human rights abuses given the elevated risks of fatal accidents, abusive labor practices, discrimination against women and environmental pollution and degradation.
IMPLEMENTED MGT PRACTICES	Dogearred uses sterling silver from two suppliers, which is mostly recycled. One of the company's suppliers are certified by the Responsible Jewelry Council. Additionally, one or both of Dogearred's suppliers have the following assurances or group affiliations: SCS Global Services, USA Dodd Frank Act Compliance, Anti-Money Laundering Policy, Jewelers Vigilance Committee, Society of North American Goldsmiths (SNAG), American Gemstone Trade Association, International Colored Gemstone Association, Jewelers Board of Trade, and Manufacturing Jewelers & Suppliers of America (MJSA).

B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

Dogear

UPDATED AS OF:

02/28/2022

OTHER MANAGEMENT COMMENTS

"Responsible Jewellery Council (RJC) Provisions, as provided by Dogear:

MATERIAL 6 ELIGIBLE MINED MATERIAL 6.1 An entity shall have systems in place to ensure that eligible mined material declarations are only issued for material sourced from the following: a. Mines that are within its Chain of Custody (CoC) certification scope or in which it holds a legal interest and where the mines are within the CoC certification scope of another CoC certified entity. b. Artisanal and small-scale mining (ASM) producers operating on the entity's mining concessions that have participated in initiatives to professionalise and formalise ASM and with documented due diligence confirming that the material comes from such ASM producers and not from legitimate sources. c. Mines or producers certified under an RJC-recognised responsible ASM standard, with documented due diligence that confirms that the material comes from such mines or producers. d. Mines that are subject to an RJC-accepted responsible mining assurance scheme and validated to conform with the RJC COP requirements as defined in provision 6.2. e. Processing residues that contain trace precious metals from which mining by-product can be extracted, for which an eligible material declaration may only be issued by the refiner.

13 RJC Chain of Custody 6.2 6.3 An entity sourcing eligible material from mines subject to an RJC-accepted responsible mining assurance scheme under provision 6.1d shall have documentation of having carried out the following validation process: a. Enhanced KYC for each mine using the RJC enhanced KYC checklist. b. A desktop review of the mine's conformance with the COP using the RJC Self-Assessment workbook and taking into account RJC-accepted mining assurance schemes. c. Additional research on assurance reports and legal compliance, covering labour rights, working conditions, legal requirements in the country of operations and an assessment of the mine's compliance. d. An in-person verification of all applicable COP provisions, or third-party audit. e. Confirmation of CoC eligibility. An entity issuing an eligible material declaration for mined material shall have documented due diligence in conformance with provision 1 that can confirm one of the following: a. The mine(s) from which the mined material is produced, and its transportation routes, is not located in conflict-affected and high-risk areas; or b. The mine(s) from which the mined material is produced, and its transportation routes, is located in conflict-affected and high-risk areas, but the production, processing and transportation of the material is confirmed as not having adverse impacts related to those areas; or c. The material is mining by-product with suppliers screened according to the KYC systems and procedures described in provision 2.

7.2 7.3 14 RJC Chain of Custody An entity shall have systems in place to ensure that eligible recycled material declarations are only issued for material sourced from the following: a. High-value gold, silver or PGM: scrap and waste precious metals from the jewellery and manufacturing process, or post-consumer precious metal products, such as jewellery and ornaments. This does not include investment products. b. Industrial gold, silver or PGM: waste electrical and electronic equipment, or industrial components such as spent catalysts and fuel cells. The entity shall provide documented criteria for acceptable sources and types of recycled precious metals to counterparties, including: a. Companies seeking approval to become commercial suppliers to the entity. b. Private individuals and estates who wish to sell private materials to the entity. c. CoC certified customers purchasing CoC material from the entity."



B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

Dogearied

UPDATED AS OF:

02/28/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Significant layoffs of >20% of workforce
ISSUE DATE	June and December 2017 - March, November and December 2018
TOPIC	Significant layoffs due to loss of revenue.
SUMMARY OF ISSUE	Dogearied experienced an exceptional loss of revenue, which required laying off the majority of its workforce.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	35 employees were laid off, representing approximately 30% of Dogearied's employees at that time.
IMPACT ON STAKEHOLDERS	Primary impact was loss of employment for affected employees.
IMPLEMENTED MGT PRACTICES	Dogearied took into account the impact on employees and the company when considering its decision to lay off employees. All employees that work for more than a year received severance. Besides all employees had the help of an external consultant to support them in their job transition.
OTHER MANAGEMENT COMMENTS	The company is aware that some laid-off employees got new jobs and some collected unemployment, through hiring an external consultant. Consultant that follows up directly with the employees that were layoff. During a year, the consultant helped the employees to build new resumes and be prepared for job interviews
RELATED INCIDENTS (YES/NO)	In July 2017, Dogearied experienced one legal proceeding as a result of its decision to lay off employees. The employee worked for the company for a week or two. The employee sued the company for wrongful termination. The case was settled for approximately \$25,000 and dismissed in August 2017. Dogearied was not profitable in 2017