



## 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: CDCL Groupe  
Date Submitted: 04/05/2023

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: CDCL Groupe UPDATED AS OF: 04/05/2023

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Environmentally Intensive Industries
<b>TOPIC</b>	Water Intensive Industries
<b>SUMMARY OF ISSUE</b>	As a construction company of lodging and offices CDCL Groupe operates in an industry that is water intensive. The most water intensive parts of the company's operations is the use of concrete, which is supplied by third parties. In addition, water used on site for building purposes is the client's.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year, 100% of CDCL Groupe's revenue was earned from building and construction activities.
<b>IMPACT ON STAKEHOLDERS</b>	<p>As a water intensive industry, construction poses risks such as water stress or depletion of local water sources if water use is not appropriately managed.</p> <p>The company is based in Luxembourg, which is not a water stressed region.</p>
<b>IMPLEMENTED MGT PRACTICES</b>	<p>CDCL Groupe has a campaign on all of its construction sites regarding water usage and is constantly raising awareness on water consumption. On site, the company has signs to remind workers to keep water use to a minimum.</p> <p>The company has one supplier for concrete that has provided an App that allows for monitoring of the amount of water that is being added to the concrete.</p> <p>In addition, the general terms and conditions signed with all suppliers states that water consumption must be kept to a minimum.</p> <p>The company does not currently calculate the water consumption of its projects and operations and has not set water reduction targets.</p>



## B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY: **CDCL Groupe** UPDATED AS OF: **04/05/2023**

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Environmentally Intensive Industries
<b>TOPIC</b>	Energy and Emissions Intensive Industry
<b>SUMMARY OF ISSUE</b>	As a building operations and construction company, CDCL Groupe operates in an industry that is resource intensive and in which energy and carbon emissions are a material environmental issue mainly due to the use of concrete, metal elements, and motorized vehicles (trucks, construction machinery, cranes, cars, vans, etc.) on the construction sites.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	100% of the company's revenue is derived from building and construction.
<b>IMPACT ON STAKEHOLDERS</b>	As an energy intensive industry, construction poses risks such as energy waste, greenhouse gas emissions and/or overuse if resources are not appropriately managed.
<b>IMPLEMENTED MGT PRACTICES</b>	<p>CVE has implemented the following actions and monitors on a regular basis to identify ways to reduce energy consumption:</p> <ul style="list-style-type: none"> <li>• The optimization/planning of the construction sites in terms of the usage of the construction machinery</li> <li>• The continuous and progressive renewal of the fleet and the construction equipment.</li> <li>• The use of materials and construction techniques with a reduced impact on the environment, for example through the exclusive partnership for Luxembourg with the brand CREE that has patented a hybrid construction method for the pre-fabrication of structural construction elements made of wood and concrete, reducing the general consumption of on-site energy and increasing the usage of renewable resources (wood).</li> <li>• Furthermore, the company has a system installed in the entirety of its fleet of trucks and other construction machines that constantly monitors the positions, movements, and thus fuel consumption of the equipment. Any anomaly in energy consumption can be detected rapidly and managed appropriately.</li> </ul> <p>The company does not yet have specific quantitative objectives in terms of energy and/or carbon reduction, but they are working on them now through an environmental analysis and the establishment of their carbon footprint balance.</p> <p>As part of the establishment of its carbon footprint balance, the company compared CDCL with other companies in the same sector of activity (local and foreign).</p>



## B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

CDCL Groupe

UPDATED AS OF:

04/05/2023

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Environmentally Intensive Industries
<b>TOPIC</b>	Biodiversity Impacts
<b>SUMMARY OF ISSUE</b>	CDCL is a construction company in Luxembourg that builds lodgings and offices. The company's impact on biodiversity consists of the replacement of natural areas with new constructions. This includes the removal of different kinds of trees, shrubs, bushes, plants etc.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year, 100% of CDCL Groupe's revenue was earned from property development.
<b>IMPACT ON STAKEHOLDERS</b>	As a environmentally intensive industry, construction poses risks on biodiversity if not appropriately managed. The construction industry has an impact on biodiversity through soil artificialization and usage of concrete as well as the sourcing of construction materials.
<b>IMPLEMENTED MGT PRACTICES</b>	<p>The company is required to establish an ecological balance sheet taking into account exactly what is being removed, demolished, moved or touched before being allowed to remove anything from the site. This balance sheet aims at valuing the impact on biodiversity and must be compensated accordingly (economically) before removal. The compensation is then used to create new biodiversity sites in order to reduce the negative impact to a minimum.</p> <p>The company complies with strict local regulations related to preserving and conserving biodiversity. The company currently does not have targets beyond what is required by law.</p>