



B Tools

Disclosure Report
Date Submitted: January 6th, 2025



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:

- 1) 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.

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 apply.		
Animal Products or Services	☐	☒
Biodiversity Impacts	☐	☒
Chemicals	☐	☒
Disclosure Alcohol	☐	☒
Disclosure Firearms Weapons	☐	☒
Disclosure Mining	☐	☒
Disclosure Pornography	☐	☒
Disclosure Tobacco	☐	☒
Energy and Emissions Intensive Industries	☐	☒
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	☐	☒

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	☐	☒
Breaches of Confidential Information	☐	☒
Bribery, Fraud, or Corruption	☐	☒
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

	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	☐	☒
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)	☐	☒
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	☐	☒

	Yes	No
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	☒	☐

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	☐	☒



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Clients in Controversial and Ineligible Industries

Topic	Clients in Controversial and Ineligible Industries
Summary of Issue	B Tools has clients in the Fossil-Fuel Industry. B Tools is an event production and digital creative agency providing production services for specific events of clients, such as new product launches, corporate events and graphic design.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year, 25% of the company's annual revenue was from clients in the fossil-fuel industry.
Impact on Stakeholder(s)	Companies that work with clients in controversial industries can directly or 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. Companies offering certain types of services and products to controversial clients are required to have at minimum a grievance/complaints mechanism and a whistleblower protection policy.
Implemented Management Practices	B Tools has the following mechanisms in place to manage the risks associated with serving clients in the fossil-fuel industry: Grievance/complaints mechanism. This is accessible to the public through the company's Code of Ethics which is available here. Stakeholders who are aware if the policy was violated can report the issue to the company's Ethics Committee through the reporting channel available at the bottom of the company's website or through this online form. The company accepts and would investigate any complaints such as acts or practices that violate the Code of Ethics, violations of the law or any matter related to regulatory

non-compliance, internal control, and/or financial statements. Once a complaint has been made through the channel, the Ethics Committee will conduct a thorough investigation. If non-compliance is confirmed, corrective measures will be implemented.

The maximum period for the investigation to be concluded is one month. If after one month the investigation has not been concluded, the Board may request an extension from the Ethics Committee. If the Committee approves the extension of the investigation, a maximum of an additional one month would be provided.

Whistleblower Protection Clause within the Code of Ethics.

The policy includes the following statements:

- Any person who is a whistleblower will enjoy immunity in relation to the matter, provided that he or she is not involved in any way in the act.
- All complaints will be guaranteed confidentiality and anonymity of the whistleblower. The identity will be revealed only if necessary and explicitly stated.

To ensure the independence of the investigation process, the Ethics Committee comprises four members from three different departments. The committee is elected annually by general management. In case of dissatisfaction with the ethics committee, any member of the B Tools team may propose a reelection of one or more members of the committee.

The company also has an Ethical Advertising and Marketing Policy which helps the company establish the type of clients they would work with. The policy outlines the principles that B Tool applies for all of its work such as fair, accurate and non-misleading advertising and marketing.

Examples of conduct that will not be tolerated under the company's policy;

- Misleading Advertising: Promoting an event using false or exaggerated information that misleads consumers.
- Concealment of Information: Failure to disclose important terms and conditions that could affect consumer decisions.
- Unfair Comparisons: Using comparisons with the competition

	that are not truthful or that distorts reality. - Emotional Manipulation: Using marketing tactics that exploit emotions negative or vulnerable consumers. - Misuse of Images: Using images or testimonies of people without their explicit consent or in a way that distorts reality. - Discriminatory Advertising: Any type of advertising that promotes stereotypes negative, discriminate or belittle any group of people based on race, gender, sexual orientation, religion, nationality, among others.
Report	Grievance mechanisms link Whistleblower Protection Policy link