



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: Abel & Cole

Date Submitted: 10/01/2021

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:

Abel & Cole

UPDATED AS OF:

10/01/2021

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industriesr
SUMMARY OF ISSUE	Biodiversity Impact
TOPIC	As a company sourcing and selling agricultural products, Abel & Cole operates in an industry in which biodiversity impact is a material environmental issue.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 50.3% of Abel & Cole's supplier expenses come directly from farms.
IMPACT ON STAKEHOLDERS	Agriculture poses a risk to local ecosystems of flora and fauna as well as the potential degradation of cultivated land.
IMPLEMENTED MGT PRACTICES	<p>All products supplied to Abel & Cole must be certified organic by a recognised certification body, where an organic certification exists. A principle of organic food production is to foster biodiversity, producing high quality food using processes that do not harm the environment, and organic standards state production must contribute to high levels of biodiversity. For example, by severely restricting the use of manufactured pesticides and fertilisers, organic farming lowers the risk of environmental pollution, and encourages farmers to rely on developing healthy soil and natural pest control. All weed killers and artificial fertilisers are banned, and a very limited number of naturally occurring fungicides and insecticides are permitted, with severely restricted use. Thanks to these standards, organic farms are more ecologically diverse, home to on average 30% more species of wildlife, and around 75% more wild bees. Some of the company's suppliers have also measured and reported their biodiversity (see link to the Ethical Diary below), and Abel & Cole regularly promotes these efforts and their products to its audience and customers.</p> <p>Abel & Cole has a Supplier Handbook, agreed to by all suppliers, which states that goods must have been produced in a sustainable way without negatively impacting biodiversity. In addition to this, the company's responsible Procurement Policy outlines the minimum and encouraged practices regarding environmental impact, and this information is captured in its Supplier Impact Questionnaire. The company ensures its suppliers have management methods in place to protect biodiversity, wildlife and natural habitats where land is used to the maximum benefit, as stated in its Environmental Policy.</p> <p>Abel & Cole also launched a responsible Supplier Programme in 2011 modelled on B Lab's B Impact Assessment, which is a voluntary audit undertaken by its suppliers that helps the company measure and promote their innovative products and practices that could reduce environmental damage or reverse biodiversity loss. Currently, enrollment among its supplier base is 23.5%, based on total spend, and the company has a target to increase this by 50% by April 2022, with a final target of reaching 100% enrolment by 2030.</p> <p>In addition to requiring organic certification, Abel & Cole also has an in-house agronomist who offers technical assistance to its farmers with implementing techniques that improve soil health, such as crop rotations and cover crops, and the company also regularly send samples of fresh produce or raw materials for pesticide residue analysis.</p>
REPORT	https://www.theethicaldairy.co.uk/blog/biodiversity-ethical-dairy

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DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	As a company sourcing and selling agricultural products, Abel & Cole operates in an industry that is water intensive.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 50.3% of Abel & Cole's supplier expenses come directly from farms.
IMPACT ON STAKEHOLDERS	As a water intensive industry, agriculture poses risks such as water stress or depletion of local water sources if water use is not appropriately managed.
IMPLEMENTED MGT PRACTICES	<p>All products supplied to Abel & Cole must be certified organic by a recognised certification body, where an organic certification exists. Organic standards state that the water resources must be used in a responsible manner. Soil Association standards, applicable to over 70% of Abel & Cole's products, require licensees to consider - if your changes could impact the quality or volume of local water resources necessary for drinking or sanitation. This is most relevant in places with little or no water or electricity infrastructure, and greater degrees of subsistence farming.</p> <p>Healthy soils protect underground water supplies by neutralising or filtering out potential pollutants. Increasing soil organic matter, in the way organic farmers do, can improve this function. Furthermore, organic soils have been shown to hold twice as much water as conventionally farmed soils, aiding flood control and the impact of climate change.</p> <p>The company's responsible Supplier Programme helps it monitor its suppliers water usage and reduction targets. Currently, enrollment among our supplier base is 23.5%, based on total spend, and the company has a target target to increase this by 50% by April 2022, with a final target of reaching 100% enrollment by 2030.</p> <p>In addition to requiring organic certification, its responsible Procurement Policy sets an encouraged practice of having reduced water usage in the past 12 months upon completion, and sets a best practice of monitoring and setting reduction targets for water usage. Its responsible Supplier Programme provides a means to work with suppliers to monitor their water usage and set reduction targets, and its Environmental Policy states that we will discuss reducing water consumption with suppliers as part of Abel & Cole's technical audits, and sharing best practices with them to achieve this.</p>

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DISCLOSURE QUESTIONNAIRE CATEGORY	Recalls
ISSUE DATE	2016 - Present
TOPIC	Recalls due to quality and safety issues
SUMMARY OF ISSUE	Abel & Cole occasionally recalls products due to quality and/or safety issues. In the last 5 years, the company conducted 16 product recalls for various reasons including: labeling issues, undeclared allergens, foreign objects, and microbiological risks. Of these recalls, 4 recalls were associated with reports of minor consumer illnesses.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	The aggregate value of recalled products in the past 5 years represents a value of ~0.03% of the company's annual revenue.
IMPACT ON STAKEHOLDERS	11 total consumers reported gastrointestinal illness related to recalled products. Most recalls did not have any reported illnesses or consumer impacts.
RESOLUTION	In all cases where a product may have reached the customer, Abel & Cole contacted the customers and requested they dispose the product, and credited their accounts for the affected product.
IMPLEMENTED MGT PRACTICES	When a recall occurs, Abel & Cole undertake a follow-up review post-recall to identify actions required to prevent recurrence and further action required/taken is logged on the recall log. Non-conformance reports are raised to suppliers to identify root cause and identify corrective and preventative actions. Higher risk suppliers are subject to on-site visit following recalls. Other specific actions will be undertaken on a case-by-case basis appropriate to the recall (e.g. review of website information and specification for non-vegan product originally listed as vegan), increased testing for pesticide/micro issue in a product, temporary pause in sale of a product pending corrective actions being implemented etc. Delphi tracks the GHG reductions that are quantified by their projects, as well as the clean tech investment activity catalyzed by their work, and they track the investment and jobs that are defined / quantified in their green and circular economy work.
RELATED INCIDENTS (YES/NO)	All related incidents described above

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DISCLOSURE QUESTIONNAIRE CATEGORY	Significant layoffs of >20% of workforce
ISSUE DATE	May 2021
TOPIC	Significant layoffs due to redundancies
SUMMARY OF ISSUE	<p>In the year we had 16 redundancies. These were made due to changing requirements of the business. As an example we had a new venture, FED, which was meant to serve office workers. Due to a combination of the pandemic and performance we decided to end this venture resulting in 12 of the 18 redundancies.</p> <p>In terms of the numbers of leavers, this higher than due to the pandemic situation where we saw rapid growth with sales increasing by > 70% in the year ending April 2021. We took on a number of short term contracts, and when volumes fell back to more manageable levels we did not renew these. This essentially gave us a lot more flexibility during this period where it was difficult to forecast demand with restrictions changing constantly. In addition we have a high European workforce within production and distribution (our largest teams) with many returning back to Europe during the pandemic with Brexit also being an additional factor. Finally due to the shift and manual nature of our production/driver jobs, there can be a high turnaround with employees working here for a few months before moving on to something else.</p>
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In the 12 months preceding May 31, 2021, a total of 246 staff left the business. This represents 37% of our workforce of 665 on May 31, 2021.
IMPACT ON STAKEHOLDERS	Primary impact was loss of employment for affected employees.
IMPLEMENTED MGT PRACTICES	All those effected in the last year received a minimum 1 months paid notice and an enhanced redundancy (higher than standard statutory). Where possible we try to find other roles in the business for anyone impacted by a redundancy.
RELATED INCIDENTS (YES/NO)	All related incidents described above