



## reCup GmbH

Disclosure Report  
Date Submitted: April 12th, 2025



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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:

- 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  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Biodiversity Impacts   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Chemicals  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Alcohol   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Firearms Weapons  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Mining  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Pornography   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Tobacco   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Energy and Emissions Intensive Industries  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Gambling   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Genetically Modified Organisms   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Illegal Products or Subject to Phase Out   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Industries at Risk of Human Rights Violations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Monoculture Agriculture  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Nuclear Power or Hazardous Materials   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Payday, Short Term, or High Interest Lending   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Water Intensive Industries   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Tax Advisory Services  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

## 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   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Breaches of Confidential Information  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Bribery, Fraud, or Corruption   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Company has filed for bankruptcy  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Consumer Protection   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Financial Reporting, Taxes, Investments, or Loans   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Labor Issues  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Large Scale Land Conversion, Acquisition, or Relocation   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Litigation or Arbitration   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| On-Site Fatality  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Penalties Assessed For Environmental Issues   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Political Contributions or International Affairs  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Recalls   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Significant Layoffs   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Violation of Indigenous Peoples Rights  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Other   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |



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

|  | Yes                                 | No                                  |
|--|-------------------------------------|-------------------------------------|
| Sale of Data   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Tax Reduction Through Corporate Shells               | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Workers cannot leave site during non-working hours   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Workers not Provided Clean Drinking Water or Toilets | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Workers paid below minimum wage                      | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Workers Under Bond                                   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <a href="#">Other</a>                                | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

## 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  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Child or Forced Labor   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Negative Environmental Impact   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Negative Social Impact  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Other   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Litigation, Arbitration, Penalties, and/or Regulatory Complaints

reCup GmbH reported having two material arbitrations filed against the company related to the following issues. Labor. Those cases had repercussions in the last five years.

Legal disputes, arbitration, penalties and regulatory complaints can adversely affect external stakeholders by disrupting customer service, causing uncertainty and financial negative impacts for suppliers and employees, and diminishing investor confidence. Additionally, these issues may damage the company's reputation, and result in broader economic and regulatory repercussions. Certified B Corps must make their involvement in Litigation, Arbitration, Penalties, and Regulatory complaints transparent under their B Corp Profile.



## **Disclosure Questionnaire Statement**

### **Disclosure Questionnaire Category: Significant Layoffs of >20% of the Workforce**

reCup GmbH experienced significant layoffs of more than 20% of the workforce within the last five years. Certified B Corps are required to make transparent when such practices have occurred.



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Other - Clients in Controversial Industries

| <b>Topic</b>  | Clients in Controversial Industries  |
|---|--|
| <b>Summary of Issue</b>   | <p>reCup GmbH has clients in the following industries: pharmaceuticals and fossil fuels production.</p> <p>The types of services/products offered to these clients include:<br/>- offering reusable packaging solutions for to-go beverages and food.</p>  |
| <b>Size/Scope of Issue<br/>(e.g. \$ financial implication, # of individuals affected)</b> | In the last fiscal year, 28.56% of the company's annual revenue was from clients in fossil fuels production and 0.09% from pharmaceuticals.  |
| <b>Impact on Stakeholder(s)</b>   | <p>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.</p> <p>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.</p>  |
| <b>Implemented Management Practices</b>   | <p>reCup GmbH has the following mechanisms in place to manage the risks related to their business relationships with clients in controversial and ineligible industries:</p> <p><b>Grievance/complaints mechanism.</b> This mechanism is accessible to the public through the company's website. Individuals can submit a complaint based on the following criteria: legal violations, violations of internal policies, health and safety risks, discrimination or harassment, and conflicts of interest. Acknowledgment of the report will occur within five working days. A review of the report will be conducted as part of a confidential investigation, which will be completed no later than 40 days from the initial submission. The individual who submitted the report will receive regular updates at least twice a</p> |

week during the investigation. Once the investigation is completed, the company will inform the individual about the progress and provide final feedback.

**Whistleblower Protection Policy.** The policy includes the following statements:

- Our values and ways of working serve to create an environment that is characterized by fairness, integrity and respect. To keep it that way, we are all encouraged to address and report unethical behaviour, involvement in illegal activities, or undermining our principles. The Whistleblower Protection Act creates the framework for employees to report information about legal violations and grievances to their employer without fear of discrimination or other negative consequences. Via the whistleblower function in the by us used tool Eleteive, you can anonymously share tips of this kind. The recipient of this tip is the People & Organization department, who are then also responsible for initiating appropriate measures and keeping the whistleblower up to date.

- Dealing fairly and transparently with reports is essential to our values in order to prevent a loss of trust in our dealings with one another. Our aim is to avoid criminal consequences through open communication and clarification - however, above a certain level, we are obliged to report violations to the relevant authorities. The list provides a framework for orientation. These measures are intended to ensure that whistleblowers can report irregularities without fear of negative consequences and that their rights are fully protected. Specific consequences must be assessed on a case-by-case basis.

- For employees who fail to report violations when required: Disciplinary measures (1st warning, 2nd termination), Liability for damages if failure to report results in harm to the company, Criminal consequences if there is a duty to cooperate (e.g., in cases of criminal offenses such as corruption or fraud).

- For persons submitting false or malicious tips: Disciplinary measures (1st warning, 2nd termination), Claims for damages if harm results from a false accusation, Criminal consequences (e.g., defamation or slander)

- For RECUP as a company and involved employees if the whistleblower is not protected: Fines or penalties (according to the legal provisions of the Whistleblower



|        |  |
|--------|--|
|        |  |
|        | Protection Act), Liability for damages to the whistleblower <ul style="list-style-type: none"><li>• For RECUP as a company and the employees involved taking retaliation against whistleblowers: Disciplinary measures (1. warning, 2. dismissal), Fines or penalties (in accordance with the legal requirements of the Whistleblower Protection Act), Liability to pay damages to the whistleblower</li></ul> |
| Report | <a href="#">Reporting point for whistleblowers</a>   |