



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: All Market Europe Ltd
Date Submitted: 04/20/2023

| 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:

All Market Europe Ltd

UPDATED AS OF:

04/20/2023

| | |
|--|---|
| DISCLOSURE QUESTIONNAIRE CATEGORY | Significant layoffs of >20% of workforce |
| ISSUE DATE | 2018 |
| TOPIC | Significant layoffs due to the impact of Brexit on the Sterling and the company's business operations |
| SUMMARY OF ISSUE | In 2018, the impact of Brexit on the Pound Sterling and All Market Europe Ltd's business operations meant the company had to close its European subsidiaries and scale back UK employment. All Market Europe Ltd had 81 staff (52 UK staff, 29 international staff), and in 2018 the company resized to 65 FTE, all based in the UK (43 UK, 22 international). |
| SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected) | 16 individuals were affected, representing 20% of the company's workforce at that time. |
| IMPACT ON STAKEHOLDERS | The primary impact was loss of employment for affected employees. |
| IMPLEMENTED MGT PRACTICES | At the time all staff went through a consultation process in line with at least the statutory requirements of the country in which they operated. From a management process perspective, the company strived that all staff were treated with respect, fairness and support through the process. Recruitment support was put into place to help employees find new roles before their notice period completion. Severance pay was significantly higher than statutory requirements in all instances reflecting the valued contribution that all employees had made. |
| RELATED INCIDENTS (YES/NO) | <p>Through natural attrition the business has resized to 38 staff, with the majority based in the UK.</p> <p>There was a further, small scale round of layoffs in September 2022 as the company managed the supply chain led inflation resulting from the pandemic. All staff went through a consultation process in line with statutory requirements.</p> |



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|--|--|
| DISCLOSURE QUESTIONNAIRE CATEGORY | Facilities located in sensitive ecosystems |
| TOPIC | Majority of company's supplier purchases are from companies operating in sensitive ecosystems |
| SUMMARY OF ISSUE | All Market Europe Ltd (a subsidiary of All Market Inc) sells coconut water to the European market. It purchases finished products from 8 suppliers in Sri Lanka, the Philippines, Thailand and Brazil, whose facilities are located in or adjacent to sensitive ecosystems within federal, local state protected lands for wildlife and flora as well as indigenous communities. These growing communities are primarily small- holder farm communities that are extremely sensitive to socioeconomic and environmental impacts. |
| SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected) | 64% of company's supplier expenditure in the 2021 fiscal year was for finished products from these suppliers. 90% of supplier manufacturing facilities are located in/adjacent to sensitive ecosystems. |
| IMPACT ON STAKEHOLDERS | Having facilities near protected/sensitive ecosystems can potentially impact the flora, fauna and quality of the ecosystem (e.g.. noise & light pollution from the facilities, spills, air / soil / water pollution owing to company's operations). Also, there is a risk of negatively impacting the local communities. |
| IMPLEMENTED MGT PRACTICES | <p>In Brazil, producers are required to help protect and conserve a portion of the land. Actions include planting of native flora, protection of existing flora, and the use of regenerative agriculture for the production of coconut trees. This can include: irrigation practices, inter cropping, and employing indigenous communities.</p> <p>In Sri Lanka and the Philippines, through the "vita coco project", the company works to build classrooms, develop regenerative agriculture initiatives, and distribute seedlings (both coconuts and inter cropped) to support the social ecosystem as well as promote the biodiversity of the region.</p> |
| REPORT | Impact Report 2022 |