



Lab
Global

ADS

Disclosure Report
Date Submitted: August 30th, 2023



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 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 checked="" type="checkbox"/>	<input 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"/>
Fossil fuels 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 checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input 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"/>
Other	<input type="checkbox"/>	<input checked="" 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: Facilities located in sensitive ecosystems

Topic	The company operates Les Arcs ski resort located in and adjacent to a nature reserve, national park and protective forest.
Summary of Issue	The mountain domain borders the Villaroger Heights National Nature Reserve, Vanoise National Park and a protective forest. These ecosystems hold protected classifications from government agencies as the Vanoise National Park was created by the French State in 1963 in order to protect the natural species of this area.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	100% of the company's facilities, in terms of area, are located in and adjacent to a sensitive ecosystem.
Impact on Stakeholders	During the winter season, skiers and snowboarders can go off-piste, disturbing wildlife and biodiversity and during the summer seasons there is a risk of walkers trampling on species near the footpaths.
Implemented Management Practices	The company set up signs around the areas bordering these protected ecosystems in order to communicate their presence. ADS participates in the management plan of the reserve by financing informative signage and carrying out compensatory measures in these areas.
Report	
Management Comments	

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Environmentally Intensive Industries

Topic	Biodiversity Impact.
Summary of Issue	ADS operates Les Arcs ski resort and has a significant environmental imprint on its environment.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year, 100% of revenue was earned from winter resort activities. The municipalities in which ADS is located and a public service delegation allow the company to set up operations for which approximately 4420 hectares of land is granted. In 2022, 15% of the area granted to the company for their mountain area was developed for construction of ski lifts, buildings such as lifeguard stations or chalets in connection with ski lifts and ski slopes.
Impact on Stakeholders	The construction of Les Arcs station dates back to 1968, the development led to a disturbance of fauna and flora populations during the construction of the station. Lift cables also create a collision risk for birds.
Implemented Management Practices	ADS works on setting up a biodiversity indicator which consists of calculating each year the areas impacted and the areas to be rehabilitated. For this, the company carry out an inventory of the land use index in the ski areas, evaluate the impact with the aim of reducing pressures on land use (biodiversity), and Implement an action plan to (1) manage projects in such a way as to contain the impact on surfaces and (2) propose to increase the share of surface area under regulatory protection.
Report	
Management Comments	



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: On-site Fatality

Issue Date	February 2017
Topic	On-site fatality due to skiing accident
Summary of Issue	Skier went off slope of a slalom stadium and hit a pole located in an off-piste area resulting in the skier's death.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	Only one fatality has been reported in the past 5 years.
Impact on Stakeholders	Customer fatality.
Implemented Management Practices	The company has removed the slalom stadium.
Resolution	
Report	None.
Management Comments	None.
Related Incidents (Yes/No)	None.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation, Arbitration, and/or Penalties

Issue Date	Multiple dates from 2019 to present.
Topic	Litigation, related to Injuries/death, marketing of ski lift passes, regulatory provisions for ski instructors.
Summary of Issue	<p>Case 1: In march 2019 an accident resulted in major injury of a skier, initial catalyst for fall (water slide) has been removed. A similar incident occurred in 2015.</p> <p>Case 2: April 2020 a company has sued ADS because of a refusal from ADS to allow the company to market ski lift passes.</p> <p>Case 3: Class action suit from ski instructors following the application of the regulatory provisions concerning the implementation of the health pass.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>Case 1: scope pending further investigation.</p> <p>Case 2: pending damages are equal to 0.5% of company's revenue.</p> <p>Case 3: pending damages are equal to 0.1% of company's revenue.</p>
Impact on Stakeholders	<p>Case 1: Injury of skier, unknown financial impact on company.</p> <p>Case 2: impact on company's partnership opportunities and marketing.</p> <p>Case 3: impact on company and ski instructors</p>
Resolution	<p>Case 1: case status pending.</p> <p>Case 2: case status pending.</p> <p>Case 3: class action was abandoned</p>
Management Practices	<p>Case 1: removal of water slide</p> <p>Case 2: none</p> <p>Case 3: none</p>
Related Incidents (Yes/No)	No.