



Sama

Disclosure Report
Date Submitted: April 29th, 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.

B Lab's Public Complaints Process

Any party may submit a complaint about a current B Corp through [B Lab's Public Complaint Process](#). Grounds for complaint include:

- 1) Intentional misrepresentation of practices, policies, and/or claimed outcomes during the company's [certification process](#)
- 2) Breaches of the B Corp Community's core values as expressed in our [Declaration of Interdependence](#)

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 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"/>
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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
Violation of Indigenous Peoples Rights	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other - Complaint	<input checked="" type="checkbox"/>	<input 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"/>
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: Other - Complaint

Issue Date	February 2022 December 2024
Topic	Complaint against Sama for the treatment of their content moderators and the alleged psychological and emotional harm they have suffered
Summary of Issue	<p>In February 2022, Time Magazine published an article containing allegations against Sama in relation to the treatment of their content moderators in their Kenya office, that date back to 2019. That same month, Sama issued a response to the Time Magazine article via their online blog called "What TIME Got Wrong" refuting the allegations in the article. B Lab received complaints from stakeholders which fell into the parameters of its complaints procedure by being material, credible and specific and launched an initial review during which they engaged with both complainants and Sama to analyse information and documentation pertaining to the allegations. In March 2022, Time released a second article claiming that content moderators at Sama had received a pay increase. In May 2022, a lawsuit was launched against Sama and their client, Meta, by a Kenyan law firm representing an ex Sama content moderator employee in relation to the above issues. The lawsuit is ongoing. The litigation is still pending. Since this case was first brought to our attention, the company has ceased content moderation work (which constituted less than 3% of its total workload) in order to focus on artificial intelligence labeling work (computer vision data annotation).</p> <p>In December 2024, 140 former moderators in Kenya took legal action against Sama, alleging that the nature of their work led to the development of PTSD, depression, and anxiety. The litigation is on the preliminary phases.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>In 2022, content moderators represented 5% of Sama's workforce and accounted for 219 employees. They were located in Sama's Kenya office.</p> <p>Sama had content moderation contracts between 2019 and Q1 2023.</p>

	According to the company, the financial value of the claims involved in the legal actions has not yet been determined
Impact on Stakeholders	The allegations in the Time Magazine article include wrongful termination, misleading advertising, union busting, and ongoing human rights abuses of Sama's content moderator workers. While there are specific allegations against individuals, the article claims that Sama's unjust treatment of their content moderators is ongoing and raises concerns about the role of wellness specific to content moderators as well as questions around remuneration and the long-term negative impact to the employees' mental health.
Resolution	<p>In cases where legal or regulatory action is possible, B Lab does not pursue independent investigations. And the process is still pending resolution. Our complaints process recognises the vigour of the legal processes and relies on the outcomes of those judgments. B Lab will therefore await the outcome of the lawsuit to determine if any further action is warranted.</p> <p>The initial review has highlighted several risk areas and subsequent best practices specific to content moderation. However, following the issue being brought to B Lab's attention, the company has ceased providing content moderation services. It is no longer necessary to determine the recommended actions to be adopted by the company in this area.</p>
Implemented Management Practices	<p>Sama offered both pay and wraparound benefits (including wellness services delivered by credentialed psychologists and insurance that could cover third-party psychological care) that were above market in Kenya. In fact, the complainants in the lawsuit stated that the pay and benefits offered by our competitors were lower than those offered by Sama. The pay and benefits were also comparable to pay for others in Kenya who are exposed to difficult situations, such as the military, first responders, etc.</p> <p>In addition to those measures, Sama reported that they implemented or enhanced:</p> <ul style="list-style-type: none"> • Additional ongoing training and awareness campaigns for our employees so that they know their rights, entitlements, and how to escalate issues and complaints.

	<ul style="list-style-type: none"> • A clearer wellness charter that puts more emphasis on the fact that all wellness sessions are confidential, and gives more specific details on the type of issues that can arise in our type of work, • Better time tracking to ensure no overtime is performed without specific evaluation and approval, • A wider range of whistleblowing channels and escalation paths for both named and anonymous complaints or issue spotting, • Third-party evaluation of certain practices, • Plain language explainer documents for our policies and practices • Service line boundaries that set out types of work (including working with highly sensitive content) that the company won't do, applied by an ethics guild with representatives from all levels of employees and geographies that has the independent ability to evaluate and refuse new work that could have a negative impact on employees.
Report	<ol style="list-style-type: none"> 1. First Time Magazine article on Sama 2. "What TIME Got Wrong" by Sama 3. Second Time Magazine article on Sama 4. Third Time Magazine article on Sama 5. "Building an Ethical Supply Chain" by Sama 6. Article news covering the 2024 arbitration against Sama
Other Management Comments	<p><i>"We are hopeful for a future where technology advancements can accurately, appropriately, and effectively address any harmful or triggering content. However, the reality is that human content moderation in today's world is a tough but necessary job. While the job may not be for everyone, we recognize that those who choose to do it are providing a valuable, difficult service and need proper support. That's why we, at Sama, go beyond what is considered industry standard to intentionally invest in the health and emotional well-being of our team. As a responsible employer, we have and will continue to evolve our working environment in ways that support our content moderators' needs, including expertly designed wellness programs, access to healthcare, including mental health resources, dedicated training, personal development, competitive salaries, and much more."</i></p>



Sama cares deeply about the health and emotional well-being of its team. For that reason, we've invested in creating a work environment that supports our content moderators' needs. With that said, we take all criticism seriously and have actively encouraged our team members to voice concerns or opinions so we can improve. Our leadership team remains focused on treating all Sama team members with dignity and respect. Over the past several months, our leadership team has hosted town hall meetings with team members globally so we can better understand their needs. We have also conducted audits related to pay, operations, onboarding and wellness to ensure we respond appropriately. What's more, we will continue to have independent third-party auditors assess our working conditions, pay, and benefits, and we will revisit our process and make further enhancements for the benefit of our team.

The accusations against Sama are part of an ongoing open litigation process that prohibits Sama from going into too much detail. Without providing specifics, we can unequivocally share that the accusations are a clear misrepresentation of the facts. The employee in question was terminated for violating key company policies and our code of ethics, which are put in place in order to provide a safe work environment for all our employees. His actions would have constituted cause for termination in any responsibly run company, and we have no policies or practices that are designed to or have the effect of chilling workers' rights. We have transparent and expertly designed policies that are in place to support and sustain our safe and positive workplace. Like any responsible workplace, if an employee at any level is in gross violation of the agreed-upon policies to the point where appropriate rectification is not possible, the individual will be transitioned out of the company in an effort to support a healthy environment for all."