

Abel & Cole

Disclosure Report Date Submitted: January 15th, 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:

- 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:

- Intentional misrepresentation of practices, policies, and/or claimed outcomes during the company's certification process
- 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 of or trade in any of the following. Select Yes for all options that **Animal Products or Services** $\overline{\mathbf{A}}$ **Biodiversity Impacts** Chemicals \square **Disclosure Alcohol Disclosure Firearms Weapons** $\boxed{}$ **Disclosure Mining** $\boxed{}$ **Disclosure Pornography** $\boxed{}$ **Disclosure Tobacco** $\boxed{}$ **Energy and Emissions Intensive** $\boxed{}$ Industries Fossil fuels \square Gambling **Genetically Modified Organisms** $\overline{\mathbf{A}}$ Illegal Products or Subject to $\boxed{}$ **Phase Out** Industries at Risk of Human \square **Rights Violations Monoculture Agriculture** \square **Nuclear Power or Hazardous** \square **Materials** Payday, Short Term, or High Interest Lending Water Intensive Industries $\overline{\mathbf{A}}$ **Tax Advisory Services**

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		\checkmark	
Breaches of Confidential Information		\searrow	
Bribery, Fraud, or Corruption		$\overline{\mathbf{A}}$	
Company has filed for bankruptcy			
Consumer Protection		V	
Financial Reporting, Taxes, Investments, or Loans		N	
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		\searrow	
Labor Issues		\vee	
Large Scale Land Conversion, Acquisition, or Relocation		N.	
Litigation or Arbitration		\vee	
On-Site Fatality		\vee	
Penalties Assessed For Environmental Issues		\searrow	
Political Contributions or International Affairs		\searrow	
Recalls	\checkmark		
Significant Layoffs			
Violation of Indigenous Peoples Rights		V	
Other		V	



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

	Yes	No
Sale of Data		V
Tax Reduction Through Corporate Shells		V
Workers cannot leave site during non-working hours		V
Workers not Provided Clean Drinking Water or Toilets		\searrow
Workers paid below minimum wage		N
Workers Under Bond		\checkmark
Other		\checkmark

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		\checkmark	
Child or Forced Labor		\checkmark	
Negative Environmental Impact		\checkmark	
Negative Social Impact		\checkmark	
Other		\checkmark	



Disclosure Questionnaire Category: Animal Products and Services

Abel & Cole is involved in the production or sale of animal products and services, meaning that they are more likely to have significant impacts on the environment and animal welfare. Certified B Corps are required to make transparent their involvement in such industries.

https://www.abelandcole.co.uk/Blog/home/-in-tags/tags/Animal-Welfare



Disclosure Questionnaire Category: Biodiversity and Monoculture

Abel & Cole is involved in activities that could affect local biodiversity, meaning that they are more likely to have significant impacts on the environment given its interference with the balance of local fauna and flora. Certified B Corps are required to make transparent their involvement in such practices.

https://www.abelandcole.co.uk/Blog/post/pest-prevention-always-better-than-cure



Disclosure Questionnaire Category: Alcohol

Abel & Cole is involved in the production or sale of alcohol. Alcohol may have a negative impact on the health and well-being of individuals and their communities, particularly in cases of over-consumption, addiction, or underage drinking. Certified B Corps are required to make transparent their involvement in such industries.



Disclosure Questionnaire Category: Water Intensive Industry

Abel & Cole is involved in the production/sale of products, or is part of an industry that can potentially be classified as water intensive, meaning that they are more likely to have significant impacts on the environment, such as water stress or depletion of local water sources if water use is not appropriately managed. Certified B Corps are required to make transparent their involvement in such activities or industries.



Disclosure Questionnaire Category: Recalls

Abel & Cole reported conducting 20 recalls in the past five years, representing 0.018% of the company's products for the same period. When a product is recalled, various stakeholders, such as customers, suppliers, investors, commercial partners, and local communities, may face negative impacts, including health and safety risks, financial losses, loss of trust, damage to credibility, and other inconveniences. Certified B Corps must make their recalls transparent under their B Corp Profile.