

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: TJA Holdings ACS
 Date Submitted: 09/21/2022

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:

TJA Holdings ACS

UPDATED AS OF:

09/21/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	As a company that offers cleaning services to companies in the textile industry, ACS operates in a water intensive industry.
IMPACT ON STAKEHOLDERS	As a water intensive industry, the textile industry poses risks such as water stress or depletion of local water sources if water use is not appropriately managed.
IMPLEMENTED MGT PRACTICES	The company has established a Circular Water project team to reduce, reuse and recyle water. The team has implemented improvements such as rainwater harvesting and have made significant water usage reductions. In addition ACS also reuses water from some of their processes.
OTHER MANAGEMENT COMMENTS	Back in April 2021 ACS identified Water as a Resource of Interest upon receiving feedback from their Circular Operations accreditation by the Ellen MacArthur Foundation. In 2022, they are currently establishing an onsite wastewater treatment plant to recycle wastewater into operations. In 2023, ACS will also create a rainwater capture system, with the local schools, to water surrounding habitat.

B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

TJA Holdings ACS

UPDATED AS OF:

09/21/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Significant layoffs of >20% of workforce
ISSUE DATE	March 2020 & August 2020
TOPIC	Significant Layoffs due to the Global Pandemic: Covid-19
SUMMARY OF ISSUE	"Demand for company's services were severely impacted by the COVID Pandemic. There were little to no orders from the start of lockdown as all social engagements were cancelled / postponed. As a consequence there was no requirement for employees to carry out work, cash reserves were impacted and the survival of the business was in doubt. As a result the company was forced to carry out two rounds of layoffs between March and August 2020."
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	ACS went through two rounds of layoffs, in the year 2020, representing a total of 42 employees. The first round of layoffs was in March 2020, ACS laid off 27 staff from a total of 90 staff, representing 30% of the workforce. The second round of layoffs was in August 2020. ACS laid off 15 out of a total of 61 employees, representing 24.6% of total workers at the time. "
IMPACT ON STAKEHOLDERS	Primary impact was loss of employment for affected employees.
IMPLEMENTED MGT PRACTICES	"ACS Shareholders and major creditors were involved and informed of both layoffs and worked closely with all the staff making sure they were fully engaged with the process. The company also informed their suppliers and customers ensuring they were aware of the measures they were taking. ACS also engaged with many other business partners like Scottish Enterprise, Skills Development Scotland etc. to keep them notified of the situation. Redundancy pay was paid to all staff with more than two years employment and a UK statutory payment was paid to all staff with less than two years employment. To ensure clarity and mutual respect ACS met with employees and explained their redundancy package as well as oriented employees on understanding their redundancy pay by giving them access to government website (https://www.gov.uk/calculate-employee-redundancy-pay) and Advise UK website (https://www.citizensadvice.org.uk/work/leaving-a-job/redundancy/check-if-your-redundancy-is-fair/fair-redundancy-process/). Redundant staff were provided outplacement support from ACS partner Skills Development Scotland. In the case where employees gained alternative employment, individuals were free to leave the company immediately without the ""threat of claw back for holiday pay"" or having to work notice period. Lastly, working with employees, company agreed to carry out layoffs with a ""first in, last out"" approach.
OTHER MANAGEMENT COMMENTS	"Re-Employment We attempted to re-employ as many of their ex-employees as they could. ACS re-employed 14 of their ex-staff. Fortunately many had already found jobs, others returned to Poland. Special Circumstances ACS has reversed the redundancy decision on two staff members. Both had lost a parent and were suffering mental health issues. The management team decided to reverse the redundancy decision on compassionate grounds."
RELATED INCIDENTS (YES/NO)	"Two-rounds of redundancy occurred in the last 5-Years: 1. March 2020 2. August 2020"



B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

TJA Holdings ACS

UPDATED AS OF:

09/21/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Litigation
ISSUE DATE	10/01/2022
TOPIC	Litigation due to outstanding payment due by ACS to supplier
SUMMARY OF ISSUE	Due to pandemic in 2020, ACS was not able to pay their suppliers. One of the company's suppliers, EasyRecruitUK.com decided to bring a lawsuit against ACS demanding for full payment. During arbitration, ACS and EasyRecruitUK.com agreed on a 9-month payment plan and the case has been settled.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Total settlement paid by ACS represented 1.40% of total revenue at the time.
IMPACT ON STAKEHOLDERS	Financial impact to supplier caused by late payment.
IMPLEMENTED MGT PRACTICES	ACS is planning to invest in a SRM system to make it easy to view their suppliers and analyze all of the risk factors. Using SRM technology will provide ACS with full and unparalleled visibility into their supplier base, giving a detailed picture of what is impacting company's supply chain and make it easier to mitigate the risk. ACS hopes that the evolving supplier relationship management will help to mitigate situations like the pending payments due to the pandemic.
RESOLUTION	Settled with mutual agreement in year 2021.
RELATED INCIDENTS (YES/NO)	NO