



**Norda Stelo Inc.**

---

Disclosure Report

Date Submitted: January 22nd, 2026

---

## 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 of 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"/>
<a href="#">Litigation or Arbitration</a>	<input checked="" type="checkbox"/>	<input 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	<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 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"/>
<a href="#">Other - Negative PR</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<a href="#">Other - Clients in Controversial and Ineligible Industries</a>	<input checked="" type="checkbox"/>	<input 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: Litigation, Arbitration, and/or Penalties

<b>Issue Date</b>	Between 2021 and 2025
<b>Topic</b>	Litigations related to consumer protection and labor issues
<b>Summary of Issue</b>	<p>During the period stated above, Norda Stelo Inc reported being a defendant in 44 litigation cases (29 settled and 15 pending) filed by its clients for alleged design errors and technical omissions in projects by its engineers</p> <p>Additionally, Norda Stelo Inc reported being a defendant in a labor collective claim case initiated by a former employee of the company who was diagnosed with noise-induced sensorineural hearing loss in the left ear and sensorineural hearing loss in the right ear.</p>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	<p>Of the 29 settled cases, the overall amount paid in settlements represents around 6.72% of the company's last fiscal year revenue.</p> <p>While the projected amount for the pending cases represents about 6.63% of the company's last fiscal year's revenue</p> <p>For the labor topic, there was no direct financial settlement paid to the plaintiff by the defendant because of the application of the <a href="#">CNESST compensation procedures</a> through which the collective allocation of funds into a common fund was used to cover the costs of occupational hearing loss incurred by the former employee.</p>
<b>Impact on Stakeholders</b>	<p>The primary impacted stakeholders for design errors and technical omissions are the clients and consumers</p> <p>The primary stakeholder impacted by the labor issue is the former employee</p>
<b>Resolution</b>	<p>29 cases of consumer protection have been settled with payment by the company, while the remaining 15 are still pending a final resolution.</p> <p>Regarding the labor topic, the Tribunal concluded that the hearing loss is partially work-related, resulting from excessive noise exposure during the course of employment with Norda</p>

	Stelo Inc. The indirect financial settlement was conducted through the application of the aforementioned CNESST compensation procedures.
<b>Management Practices</b>	<p>The identified discrepancies related to the design and technical errors were corrected by the company</p> <p>At the time of the incident, hearing protection measures at the company primarily consisted of the use of individual protective equipment. Since then, legislative requirements have evolved to prioritize noise reduction at the source within workplaces. To address this, all employees receive training upon hiring:</p> <ul style="list-style-type: none"><li>• The risks associated with noise exposure.</li><li>• Applicable legal requirements concerning the company's clients and contractors</li><li>• Proper use of hearing protection equipment.</li><li>• Earmuffs are offered to all employees along with their construction helmets at the time of hiring.</li><li>• Additionally, the company's Health and Safety Committee is attentive to this issue and is currently leading a project to ensure the effectiveness of hearing protectors using the 3M EarFit testing device.</li></ul>

# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Negative PR

<b>Issue Date</b>	October 28, 2024
<b>Topic</b>	Negative PR
<b>Summary of Issue</b>	On October 25, 2024, a former executive of Roche Itée, now Norda Stelo Inc, had a 14-month sentence due to participation in a bid-rigging scheme for Québec City contracts between 2006 and 2010. The former executive pleaded guilty before the Court of Quebec and admitted conspiring to divide up Québec City municipal infrastructure contracts among seven other engineering-consulting firms while he was vice-president of infrastructure for the company.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	The company had to pay 750,000 CAD under a settlement agreement
<b>Impact on Stakeholders</b>	Rigging bids on public contracts artificially increases costs and enriches individuals and companies involved. The primary impact of these actions is reputational damage on the company, and a financial and social impact on the community where the rigging of bids happened.
<b>Resolution</b>	The case has been settled through the company's payment.
<b>Management Practices</b>	Since its restructuring and name change in 2015, Norda Stelo has implemented an ethical and transparent governance framework. The company is now independent and employee-owned, with a mission focused on the common good and sustainable development.  The cases involved individuals and practices that are no longer in place and do not reflect the company's current culture.

# 2D22isclosure Questionnaire Statement

## Disclosure Questionnaire Category: Other - Disclosure Industries

Topic	Clients in Controversial and Ineligible Industries
<b>Summary of Issue</b>	<p>Norda Stelo Inc. has clients in the following industries: Fossil Fuels, Mining</p> <p>The types of services/products offered to these clients include:</p> <ul style="list-style-type: none"> <li>tailored services throughout the project lifecycle, from initial exploration and feasibility studies, detailed engineering, asset durability, and operation optimization</li> </ul>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	<p>In the last fiscal year, between 3-5% of the company's annual revenue was from clients in Fossil Fuels, and approximately 5% from Mining.</p>
<b>Impact on Stakeholders</b>	<p>Companies that work with clients in controversial industries can directly or indirectly increase the harmful impact on stakeholders by enabling business growth. Therefore, companies that work with clients in these industries should have practices in place to ensure that their impact is aimed at decreasing the negative impacts of the industry.</p> <p>Companies offering certain types of services and products to controversial clients are required to have at a minimum a grievance/complaints mechanism and a whistleblower protection policy.</p>
<b>Implemented Management Practices</b>	<p>B Lab has been able to verify that the company has the necessary mechanisms in place to manage the risks related to their business relationships with clients in controversial and ineligible industries, in line with B Lab's requirements (see link below). This includes:</p> <ul style="list-style-type: none"> <li>A mechanism for internal and external stakeholders to raise grievances;</li> <li>A policy that is shared with individuals who raise a grievance, containing information related to the grounds for accepting a grievance and how their grievance will be dealt with, as well as related timelines.</li> </ul>

	<ul style="list-style-type: none"><li>• A Whistleblower Policy that establishes the company's commitment to protecting whistleblower identity as well as the processes and controls in place to protect stakeholders who raise grievances from any form of retaliation.</li></ul>
<b>Report</b>	<a href="#"><u>Code, ethics, and conduct</u></a> <a href="#"><u>Norda Stelo Confidence line</u></a> <a href="#"><u>B Lab's Compliance Criteria for working with clients in controversial or ineligible industries</u></a>
<b>Management Comments</b>	"We believe that, despite the existence of potential negative impacts, Norda Stelo strictly focus on generating positive impact that its services and advisory activities can generate for stakeholders. By supporting its clients in improving their practices, managing risks, environmental and safety risks, and reducing negative impacts, the company can actively contribute to a transition toward more responsible models within controversial industries."