

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: Reos Partners Europe Date Submitted: April 14, 2022

Industries & Products	Yes	No
Please indicate if the company is involved in		ide in any the
following. Select Yes for all options that apply Animal Products or Services	/ <u>.</u>	·····
		ν,
Biodiversity Impacts		√,
Chemicals		√
Company Explanation Of Disclosure Item Flags		√
Disclosure Alcohol		√
Disclosure Firearms Weapons		√
Disclosure Mining		√
Disclosure Pornography		V
Disclosure Tobacco		V
Energy and Emissions Intensive Industries		V
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		V
Tax Advisory Services		V

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		V
Negative Environmental Impact		V
Negative Social Impact		V
Other		V

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		V
Breaches of Confidential Information		√
Bribery, Fraud, or Corruption		√
Company Explanation Of Disclosure Item Flags		√
Company has filed for bankruptcy		V
Consumer Protection		√
Financial Reporting, Taxes, Investments, or Loans		V
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		V
Labor Issues		√
Large Scale Land Conversion, Acquisition, or Relocation		V
Litigation or Arbitration		V
On-Site Fatality		V
Penalties Assessed For Environmental Issues		√
Political Contributions or International Affairs		V
Recalls		√
Significant Layoffs		V
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		$\sqrt{}$
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)		√,
Company Explanation Of Disclosure Item Flags		V
Company prohibits freedom of association/collective bargaining		V
Company workers are prisoners		√
Conduct Business in Conflict Zones		$\sqrt{}$
Confirmation of Right to Work		V
Does not transparently report corporate financials to government		1
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		V
Overtime For Hourly Workers Is Compulsory		V
Payslips not provided to show wage calculation and deductions		V
Sale of Data		$\sqrt{}$
Tax Reduction Through Corporate Shells		V
Workers cannot leave site during non-working hours		V
Workers not Provided Clean Drinking Water or Toilets		V
Workers paid below minimum wage		V
Workers Under Bond		V
Other		V



B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY: Reos Partners Europe UPDATED AS OF: April 14, 2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Disclosure Practices
TOPIC	Operation in Conflict Zones
SUMMARY OF ISSUE	"Reos Partners Europe operates in Syria, Palestine and Lebanon in the Middle East, and in Mali and Ethiopia in Africa. The company works on multi-stakeholder collaboration in complex and uncertain contexts both in conflict affected and non-conflict affected countries. The company facilitates dialogue among diverse actors on specific themes. In particular, the company's work in Syria, Mali, Ethiopia and Lebanon is in the context of a partnership with The Hague Institute for Innovation of Law (HiiL) on Justice Transformation. In 2020, Reos Partners delivered a training on transformative scenarios process as an executive leadership programme in collaboration with the Negotiation Strategies Institute on the future of Israeli-Palestinian relations. The participants include senior leaders from Israel, Palestine and the diplomatic community.
	Reos Partners currently supports GIZ in the implementation of the INDIGO programme on Designing Inclusive Digital Governance. The programme aims to support Palestinian municipalities in setting up inclusive and sustainable e-governance structures. The role of Reos Partners is to facilitate design processes applying human-centered design, whereby participants can develop innovative initiatives."
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	"In 2020, 27.9% of Reos Partners' revenue was earned from work in conflict zones.
IMPACT ON STAKEHOLDERS	"Conflict zones are often characterized by widespread human rights abuses and violations of national or international law. The security of company workers who work in such areas could also be at risk. The nature of the conflicts in the countries Reos Partners works in are civil war, insurgency and inter-communal and inter-ethnic tensions.
IMPLEMENTED MGT PRACTICES	"Reos Partners works in conflict zones on a project-by-project basis depending on its clients and partnerships at any given moment. The company does not have any operations or offices in conflict zones. In some cases, the company has traveled to the countries (Lebanon, Mali) while in other cases the company provides remote support (Ethiopia, Palestine) or convenes stakeholders from the conflict country in Switzerland (Syria).
	The company has policies and practices in place to ensure its operations are not tied to the conflicts or do not exacerbate the conflicts. For example, anti-corruption mechanisms, stakeholder engagement, third party certifications and employee health & safety, etc.
	The company is not usually transacting financially directly with parties in conflict contexts, but rather through clients, who are accountable for the overall project budgets and provide security briefings.
	All of the work Reos has done in conflict zones was done in partnership with HiiL. Therefore, the company subscribes to their Safety and Security Guidelines."