

Summary of Company

Cook Master provides food system solutions for large communities, including meal planning, ingredient delivery, and meal prep for government clients, such as public hospitals and schools, as well as private companies in Argentina. Among its clients are prisons, thus triggering a review the company's compliance with B Lab's position on the prison industry. In fiscal year 2018, 66% of the company's revenue came from the Buenos Aires prison system as a client.

Cook Master Practices in Relation to B Lab's Position on the Prison Industry

Lobbying / Government Affairs

Cook Master does not engage in any lobbying or government affairs activities outside of the contracting process for its services. All contracts that the company has with the Ministry of Justice, to provide services in the Penitentiary Service of the province of Buenos Aires, are the product of a public tender ("licitación pública").

The company has a Code of Ethics / Business Conduct policy that includes stipulations about bribery and corruption, as described below:

CODE OF ETHICS AND BUSINESS CONDUCT

- Article 9. Bribery and corruption
 - We repudiate all forms of bribery and corruption.
 - Employees, directly or through intermediaries, must never offer or promise an improper personal or financial favor or any other kind of favor in order to obtain or obtain a business or other advantage from a third party, whether public or private. . Nor should employees accept such an advantage in exchange for preferential treatment from a third party. Likewise, employees must refrain from engaging in any activity or conduct that could lead to the appearance or suspicion of such conduct or an attempt to do so.
 - Employees should know that the offering or delivery of improper benefits in order to influence the decision of the recipient, even if the recipient is not a government official, can not only lead to the application of disciplinary sanctions but also result in the formulation of criminal charges. Improper benefits can include anything of value to the recipient, including employment or consulting contracts for closely related parties.
- Article 10. Presents, meals, entertainment
 - We compete and carry out our activities based solely on quality and competence.
 - Employees can not be influenced by receiving favors or try to influence others inadequately by giving favors. Employees may only offer or accept

reasonable meals and symbolic presents that are appropriate under the circumstances, and will not accept or offer presents, meals or

➤ entertainments if such behavior could create the impression that it constitutes an inadequate influence with respect to the corresponding commercial relationship.

➤ No employee shall offer to third parties, or accept from them, gifts included in the following list, regardless of their value:

- money
- loans
- bribes
- similar monetary benefits

The company is a member of the C.A.C.Y.R - The Argentine Chamber of Catering and Refreshment Services Concessionaires (<http://www.cacyr.com.ar/>), which itself does not engage in any government affairs or lobbying activities as well.

Product / Service Pricing

No products or services from Cook Master are sold directly to inmates. They contract through the Ministry of Justice, in which the price paid corresponds to a ration, which is the four meals of one person per day. Depending on the type of bidding and how it is designed, the proposal is adapted to the requirements.

Pricing to prison clients corresponds with the pricing arrangements for other clients, and varies by the agreed upon level of service, including whether full service food system solutions are provided (complete meal planning and preparation), limited services (meal planning and ingredient delivery), or in between services (meal planning, ingredient delivery, and preparation support). In the case of prison clients, the most common level of service is in between full and limited services. This has been designed to meet the needs of the prison and create an efficient delivery mechanism for the food.

Support for Addressing Issues with Incarceration

Among the social missions of Cook Master is to deliver healthy food to communities that may have not had previous access, and to promote the career development of incarcerated individuals through training and support in the meal prep / catering industry. Cook Master created a collaborative alliance with the Buenos Aires Penitentiary Service, in which both parties work for the social integration of people deprived of their liberty and Cook Master provides skills training.

Inmates are indirect collaborators of the organization and the company gives them skills development, training, uniform use, school kit for children of school age, and Christmas boxes.

Additionally, promoted by Cook Master, in partnership with Fundación Los Grobo - Empower Communities, the Creer Network emerged in 2018. The aim of the CREER Network is to generate a process of socioeconomic inclusion of people deprived of freedom during and after incarceration through participatory, sustainable and scalable processes, involving the direct surroundings of said population and focus on the construction of a collective impact network capable of organizing and articulating the investment wills of the actors of the public, private and social sectors. It is aimed at generating a sustainable contribution to the fulfillment of the Sustainable Development Goals 8, 10, 16 and 17. Currently about 30 organizations have joined the initiative.

While incarcerated individuals within prisons are not a part of Cook Master's own labor force, the company is also earning credit in the B Impact Assessment for a "Workforce Development Impact Business Model" in which the company has a formal program in place to hire previously incarcerated individuals as well as refugees and workers living in vulnerable zones within its own workforce. This program applies to 46% of the company's overall workforce, and features labor practices and ongoing professional development including content on ISO 14001, best practices in manufacturing, technology, communication and leadership.

Disclosure on Labor within the Prison System

While incarcerated individuals within prisons are not considered a part of Cook Master's own labor force or direct suppliers,¹ the company does provide training and support to those individuals as they participate in meal preparation within the prisons. Aside from an instructor, no other Cook Master employees work with the prisoners, whose participation in the program are managed independently by the prison. Furthermore, Cook Master does not utilize the participation of prisoners in its skills development program for a billable service, as its contracts with prison clients do not include full service meal preparation.

¹Companies who are using incarcerated individuals as part of their own labor force (either as payrolled employees of the company or as direct suppliers of the labor for the company) are required to comply with ILO Guidance for the use of prison labor in order to be eligible for B Corp Certification.