



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: Joelson LLP

Date Submitted: 02/23/2023

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: Joelson LLP UPDATED AS OF: 02/23/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Clients in controversial industries
TOPIC	Clients in the betting and gaming industry
SUMMARY OF ISSUE	Joelson LLP is a UK-based law firm that has a specialized practice for the betting and gaming industry. The company offers advice on the full range of regulatory, corporate and commercial issues that affect the gambling sector specifically in the UK gambling market, which is amongst the most strongly regulated in the world. Much of the company's work involves corporate transactions (i.e. buying or selling companies or divisions), commercial contracts (e.g. privacy notices, terms and conditions) or advice on compliance with regulatory requirements.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Services related to the betting and gaming industry represent approximately 2% of the company's revenue.
IMPACT ON STAKEHOLDERS	<p>Companies that work with clients in controversial industries can indirectly increase the harmful impact to 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>B Lab has flagged the involvement of companies with clients in controversial industries as a material issue and new standards will be created to address possible risks related to this matter.</p>
IMPLEMENTED MGT PRACTICES	<p>Joelson undertakes thorough due diligence when on boarding new clients as part of its regulatory obligations, including compliance checking on identities of clients (both individuals and corporates), and full anti-money laundering due diligence. Joelson does not have any specific due diligence mechanisms relating to the social and environmental impact of its clients in specifically controversial industries. Much of the advice provided to clients in this sector relates to the compliance with the legislation in the UK and in particular the codes of conduct which have been implemented by the Gambling Commission (the UK Regulator). This includes advice relating to the promotion of responsible gambling and the adoption by client of specific codes of conduct to protect against problem gambling. In addition Joelson has been involved in providing advice and support to the UK leading charity providing support to problem gamblers (GamCare).</p> <p>The company claims that they have not acted for clients in controversial industries in respect of regulatory breaches relating to social and environmental issues.</p>
REPORT	Gambling Commission GamCare website
MANAGEMENT COMMENTS	<p>As a law firm with a specialism in this sector we take our responsibilities very seriously in order to ensure that our clients act responsibly and fully comply with legislation in the UK, the codes of conduct established by the Gambling Commission and continue to promote a responsible approach by their customers.</p> <p>https://www.gamblingcommission.gov.uk/authorities/guide/codes-of-practice</p>