

The Sweet Shop Holdings Limited

Disclosure Report Date Submitted: April 14th, 2025



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:

- 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:

- Intentional misrepresentation of practices, policies, and/or claimed outcomes during the company's certification process
- 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 **Animal Products or Services** $\boxed{}$ **Biodiversity Impacts** Chemicals $\boxed{}$ **Disclosure Alcohol Disclosure Firearms Weapons** $\boxed{}$ **Disclosure Mining** $\boxed{}$ **Disclosure Pornography** $\boxed{}$ **Disclosure Tobacco** $\boxed{}$ **Energy and Emissions Intensive** $\boxed{}$ Industries Fossil fuels \square Gambling **Genetically Modified Organisms** $\overline{\mathbf{A}}$ Illegal Products or Subject to $\overline{\mathbf{A}}$ **Phase Out** Industries at Risk of Human \square **Rights Violations Monoculture Agriculture** \square **Nuclear Power or Hazardous** $\overline{\mathbf{A}}$ **Materials** Payday, Short Term, or High **Interest Lending Water Intensive Industries** $\overline{\mathbf{A}}$ Tax Advisory Services

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		\checkmark
Breaches of Confidential Information		\checkmark
Bribery, Fraud, or Corruption		\checkmark
Company has filed for bankruptcy		\checkmark
Consumer Protection		\
Financial Reporting, Taxes, Investments, or Loans		N
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		N
Labor Issues		V
Large Scale Land Conversion, Acquisition, or Relocation		K
Litigation or Arbitration		
On-Site Fatality	V	
Penalties Assessed For Environmental Issues		V
Political Contributions or International Affairs		K
Recalls		
Significant Layoffs	\checkmark	
Violation of Indigenous Peoples Rights		V
Other		



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		K
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)		V
Company prohibits freedom of association/collective bargaining		
Company workers are prisoners		\searrow
Conduct Business in Conflict Zones		V
Confirmation of Right to Work		V
Does not transparently report corporate financials to government		N
Employs Individuals on Zero-Hour Contracts		N
Facilities located in sensitive ecosystems		N
ID Cards Withheld or Penalties for Resignation		\
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

	Yes	No
Sale of Data		V
Tax Reduction Through Corporate Shells		V
Workers cannot leave site during non-working hours		V
Workers not Provided Clean Drinking Water or Toilets		\supset
Workers paid below minimum wage		N
Workers Under Bond		\checkmark
Other	\checkmark	

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		V
Child or Forced Labor		V
Negative Environmental Impact		\vee
Negative Social Impact		\checkmark
Other		\checkmark



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: On-Site Fatality

Issue Date	January 2022
Topic	On-site fatality due to a work accident
Summary of Issue	In January 2022, during a film set in China, an assistant engaged by an independent contractor working for the company was adjusting the lighting equipment following the gaffer's instructions to elevate the lights. The assistant fell from a significant height, and despite prompt and urgent medical attention, the individual passed away shortly after being hospitalised.
	 This incident was reported to the relevant Chinese government authorities. The investigation report listed the following direct causes of the accident: The abandoned plant in the park has been abandoned for a long time, and the facilities there have been seriously rusted, so there is a greater potential for hazards. The worker climbed to the dangerous plant with greater potential hazards to take the risk of working at a height without any safety measures to prevent falling from the height. As indirect causes: It was identified that the members of the lighting team failed to follow the rules for the leased site and entered the dangerous plant, risking working at a height without any prior consent. THE SWEETSHOP CHINA LIMITED failed to sign a written cooperation and safety management agreement when cooperating with the professionals and the teams in the production of the video, failed to agree on the safety responsibilities of both parties, and failed to implement unified coordination and management.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	One fatality has been reported in the past 5 years.



Impact on Stakeholders	Loss of life experienced by the deceased person and the related loss experienced by the family.
Implemented Management Practices	In response to this event, the company's China office consulted Employment Health and Safety experts to develop a full set of safety management practices; ensured all participants review and sign a safety responsibility notice before filming; and Engaged Employee Health and Safety experts do safety training for the company's employees annually.
Management Comments	In January 2022, we faced a heartbreaking tragedy when a lighting assistant lost his life in an accident on one of our productions in China. This event profoundly affected everyone at The Sweetshop, and our deepest condolences remain with his family and friends. All regulatory steps were followed, including reporting to the authorities and providing compensation to his family, though we recognise that nothing could ever make up for their loss. In the aftermath, we placed strong emphasis on strengthening our health and safety procedures in China, and this tragedy was also among the factors that influenced our decision to close our China office. We carry forward a deep commitment to the well-being of all who work with us.
Related Incidents (Yes/No)	No



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other - Disclosure Industries

Торіс	Clients in Ineligible Industries
Summary of Issue	The Sweet Shop Holdings Limited has clients in the following industries: Gambling. The types of services offered to these clients include: • Commercial Advertising (TV Commercials) services.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year, 1.5% of the company's annual revenue was from clients in the Gambling industry.
Impact on Stakeholders	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.
	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.
Implemented Management Practices	The Sweet Shop Holdings Limited has the following mechanisms in place to manage the risks associated with serving clients in the controversial industries:
	Grievance/complaints mechanism. This is accessible to the public through a Grievance Form available on the company's website. Once a grievance is submitted, the company acknowledges its receipt within 5 business days and conducts an initial review to determine grievance validity and acceptance. Investigation (within 15 business days following acceptance) involving review of evidence, stakeholder interviews, and any required documentation. Resolution Decision (within 5 business days after the investigation concludes) is communicated clearly to involved stakeholders if contact information is provided.
	Protection from Retaliation: Sweetshop strictly prohibits any retaliation against stakeholders raising grievances.



	Whistleblower Protection Policy. The Policy includes the company's commitment to protecting whistleblowers from retaliation. Anyone who retaliates against a whistleblower was face serious consequences. That could mean anything from	
	formal warning to termination or legal action. The company protects whistleblowers through strict confidentiality and the option to report anonymously.	
Report	Grievance Form link	



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Significant Layoffs of >20% of the Workforce

The Sweet Shop Holdings Limited experienced significant layoffs of more than 20% of the workforce within the last five years. Certified B Corps are required to make transparent when such practices have occurred.

Any party aware of specific company practices of this company related to their layoffs that were inappropriate, and which may constitute a violation of the B Corp standards, may contact us via our <u>public complaints procedure</u>.