



Lab
Global

Norion Consult

Disclosure Report

Date Submitted: February 10th, 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"/>
Litigation or Arbitration	<input type="checkbox"/>	<input checked="" 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"/>
Other	<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

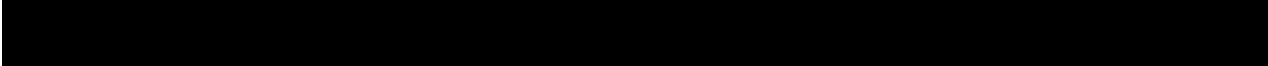
Disclosure Questionnaire Category: Other - Disclosure Industries

Topic	Company Indirectly Serving Governments Tied to Human Rights Violations
Summary of Issue	<p>Norion Consult has worked with its client, the United Nations Development Programme (UNDP), for a project in Uzbekistan and Kyrgyzstan. The governments of both these countries are classified as authoritarian governments based on the EUI Democracy Index (2024).</p> <p>The project that the company worked on was aimed at supporting the economically viable and environmentally sustainable transition of the textile and garment sectors in Uzbekistan and Kyrgyzstan toward circular economy models. More specifically, it seeks to equip political and business decision-makers with the knowledge and actionable insights needed to initiate, guide, and accelerate the circular transformation of the industry.</p> <p>The specific objective of this assignment is to develop an analytical report, which will:</p> <ul style="list-style-type: none">• Assess the current state of circularity (water efficiency, waste management efficiency, resource utilisation, existing policies related to CE) in the textile and garment value chains in Kyrgyzstan and Uzbekistan.• Identify gaps, opportunities, and challenges for transitioning to circular textile value chains in these countries.• Provide actionable pathways (short-term, mid-term, long-term actions) to enhance the circularity of textile value chains in the two countries, including policy recommendations, capacity-building measures, and investment opportunities. <p>The company had worked on this project from June 2025 to November 2025.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	2% of the company's annual revenue in the last fiscal year was based off the project for the governments mentioned through its client UNDP.



Impact on Stakeholders	<p>Companies that serve governments with ties to alleged human rights violations are controversial due to the potential for their products or services to be misused in ways that either directly perpetuate or are complicit in such violations. Authoritarian governments in particular have a greater risk of being tied to human rights issues, and a similar risk is present in other political environments when a government has faced credible allegations of human rights violations.</p> <p>Companies where a possible risk is identified but determined to be low risk are eligible to certify with incremental disclosure on their B Corp Profile.</p>
Implemented Management Practices	<p>The company does not maintain a formal, standalone human rights screening or enhanced due diligence framework specifically designed for engagements with high-risk governments. Instead, its approach is embedded within contracting and initial screening processes conducted by consultants and is guided by its internal Code of Conduct and sustainability objectives. Initial screening is conducted by consultants through public tender platforms, focusing on projects aligned with sustainability, environmental protection, social justice, and ethical standards. Final decisions on whether to pursue projects are made collectively by the company's partners, who assess alignment with sustainability goals, reputational considerations, and ethical risks.</p> <p>Rather than using structured tools such as country risk indices, human rights rankings, or sanctions databases, the company relies on general awareness of political and governance contexts, public information, and internal discussions of reputational and ethical risks. Screening emphasizes avoiding projects that conflict with sustainability objectives or ethical principles, and in practice, the company largely avoids pursuing work in countries with authoritarian governance. Over the past five years, only one such engagement has occurred, and this was under a UNDP framework.</p> <p>For projects commissioned by international organizations, particularly UN agencies, the company adopts a risk-based and proportionate approach by relying heavily on the commissioning organization's established safeguards, due diligence processes, sanctions screening, and grievance mechanisms. In the case of the UNDP project in Kyrgyzstan and</p>

	<p>Uzbekistan, the company operated strictly as a technical advisory partner, without decision-making authority over government actions, enforcement, or regulatory measures. It deliberately limited its role to technical and research advisory functions and avoided activities that could involve surveillance, coercion, or restrictions on civil or human rights.</p> <p>The company does not conduct independent site visits, third-party audits, or specialized human rights assessments. Instead, it aligns with monitoring and oversight mechanisms implemented by international partners, such as UNDP, when these are part of contractual obligations. Ethical expectations and standards are primarily governed through contractual terms, professional standards, and adherence to partner organizations' codes of conduct, including the UN Supplier Code of Conduct, which reflects internationally recognized frameworks such as the UN Guiding Principles on Business and Human Rights.</p> <p>There is no formal internal escalation or grievance process dedicated to human rights risks. Identified concerns are escalated internally to the company's partners and, where relevant, raised with the contracting organization. For projects delivered under UN frameworks, stakeholder complaints, grievances, and remediation are handled through the UN's established accountability systems. The company itself does not maintain a separate remediation mechanism for affected stakeholders.</p> <p>Monitoring during project delivery focuses on compliance with contractual obligations, scope of work, and ethical expectations set by commissioning partners, rather than through a standalone human rights monitoring system. Oversight of screening, due diligence, and ethical considerations rests with the company's four partners, while additional governance and assurance oversight is provided by international commissioning agencies for relevant projects.</p> <p>If a project were found to contribute to harmful outcomes, the company would escalate the issue internally and to the commissioning agency, with mitigation or termination actions guided by contractual provisions. While the company has not formally declined projects explicitly on human rights grounds, it</p>
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emphasizes that it generally avoids pursuing opportunities in authoritarian contexts by filtering them out at an early stage of opportunity screening.