

# **Ekwateur**

Disclosure Report Date Submitted: March 13th, 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.

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		$\mathbf{Y}$
Biodiversity Impacts		$\mathbf{Y}$
Chemicals		$\mathbf{\mathbf{\nabla}}$
Disclosure Alcohol		$\checkmark$
Disclosure Firearms Weapons		$\checkmark$
Disclosure Mining		$\checkmark$
Disclosure Pornography		$\checkmark$
Disclosure Tobacco		$\checkmark$
Energy and Emissions Intensive Industries		Y
Gambling		
Genetically Modified Organisms		$\mathbf{\mathbf{\nabla}}$
Illegal Products or Subject to Phase Out		Y
Industries at Risk of Human Rights Violations		$\mathbf{Y}$
Monoculture Agriculture		$\mathbf{\mathbf{N}}$
Nuclear Power or Hazardous Materials		Y
Payday, Short Term, or High Interest Lending		Y
Water Intensive Industries		$\mathbf{Y}$
Tax Advisory Services		Y

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

#### 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		$\checkmark$
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)		$\mathbf{\mathbf{\nabla}}$
Company prohibits freedom of association/collective bargaining		
Company workers are prisoners		$\checkmark$
Conduct Business in Conflict Zones		$\leq$
Confirmation of Right to Work		$\mathbf{\nabla}$
Does not transparently report corporate financials to government		$\checkmark$
Employs Individuals on Zero-Hour Contracts		$\mathbf{\langle}$
Facilities located in sensitive ecosystems		$\mathbf{\mathbf{\nabla}}$
ID Cards Withheld or Penalties for Resignation		$\mathbf{Y}$
No formal Registration Under Domestic Regulations		N
No signed employment contracts for all workers		$\checkmark$
Overtime For Hourly Workers Is Compulsory		$\checkmark$
Payslips not provided to show wage calculation and deductions		$\mathbf{\nabla}$

	Yes	No
Sale of Data		$\checkmark$
Tax Reduction Through Corporate Shells		$\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{$
Workers cannot leave site during non-working hours		$\mathbf{\mathbf{\nabla}}$
Workers not Provided Clean Drinking Water or Toilets		$\checkmark$
Workers paid below minimum wage		$\leq$
Workers Under Bond		$\checkmark$
<u>Other</u>	$\checkmark$	

### 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		$\checkmark$
Child or Forced Labor		$\checkmark$
Negative Environmental Impact		$\mathbf{\mathbf{\nabla}}$
Negative Social Impact		$\checkmark$
Other		$\checkmark$

### **Disclosure Questionnaire Statement**

### **Disclosure Questionnaire Category: Clients in Controversial Industries**

Ekwateur is currently involved or has had involvement within the last five years in providing services and/or products to companies in the following industries considered controversial by B Lab Global: For-profit higher education, Fossil Fuel - Other, Mining, Pharmaceuticals, Water Utilities, Whole life insurance products, Zoos, aquariums, and animal parks.

While products and services to clients in controversial industries could help mitigate potential negative impacts or serve only as commonplace goods and services for the companies, they also could have the potential to enable the growth of the industry and indirectly contribute to its negative impacts. Certified B Corps are required to make transparent their involvement in such industries.

Any party aware of specific company practices that have had a negative impact related to its involvement in these or other controversial industries, and which may constitute a violation of the B Corp standards, may contact us via our <u>public complaints procedure</u>.

## **Disclosure Questionnaire Statement**

Disclosure Questionnaire Category: Litigation, Arbitration, and/or Penalties

Issue Date	3.13.2025
Торіс	Litigation related to Labor
Summary of Issue	Two former employees of the company have filed litigation cases related to overtime payment, breach of contract, and workplace harassment & discrimination (a) and a challenge to dismissal based on professional inadequacy (b) within the last five years. The first case was brought before the Labor Court (CPH) in April 2022. It was dismissed in the company's favor in September 2023, but the former employee is currently appealing. The second case was brought before the Labor Court (CPH) in December 2024. No hearing had been held yet. Both cases are still pending.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	Both cases are still pending with an estimation of <1% of revenue.
Impact on Stakeholder(s)	Potential impacts include financial and reputational risk to the former employees.
Resolution	Both the cases are pending.
Implemented Management Practices	<ul> <li>In mitigating similar situations;</li> <li>(1) The company implemented an annual working days agreement.</li> <li>(2) The company organised workplace harassment awareness training.</li> <li>(3) The company designed a Harassment prevention officer and a Disability, diversity and inclusion officer.</li> </ul>