



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: Equal Hands
Date Submitted: 01/10/2023

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: Equal Hands UPDATED AS OF: 01/10/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Supplier Chain Disclosure
TOPIC	Child Labor
SUMMARY OF ISSUE	Equal Hands is a fashion brand that sources their products from different regions and communities. Some of their suppliers are artisan communities formed by families that pass their craft traditions and cultural heritage to their children.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 5% of the company's supplier expenses are with artisan family communities.
IMPACT ON STAKEHOLDERS	Labor laws and international covenants regarding child labor limit the number of hours and types of job roles that young people can perform in order to protect a child's right to education, their safety, and their personal development.
IMPLEMENTED MGT PRACTICES	<p>Equal Hands has a Code of Conduct applicable to all their suppliers that has a specific acknowledgment regarding the risks of child labor and prohibits all business partners from using child labor.</p> <p>The company claims to regularly contact and, in some cases, physically visit their suppliers and ask about management practices. For suppliers that are indigenous groups working with family members, they conduct visits to ensure compliance with their Code of Conduct. Equal Hands has been assured, and has witnessed, that children are not use in the production of items that are for sale in their visits.</p>
REPORT	Equal Hands' Code of Conduct



B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

Equal Hands

UPDATED AS OF:

01/10/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Supplier Chain Disclosure
TOPIC	Prison Labor
SUMMARY OF ISSUE	Equal Hands is a fashion brand that sources their products from different regions and communities. One of their products, a tote bag made from up cycled plastic, was sourced from Mexico and produced in local prisons. The practices adopted in the production were not in line with B Lab's Prison Industry and Labor Controversial Issue Position Statement .
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In 2022, 10% of the company's revenue came from the sales of tote bags produced in prisons. The company declares to stop working with said supplier and compromised to no longer work with suppliers associated with prison labor.
IMPACT ON STAKEHOLDERS	While some stakeholders have indicated that prison labor is inherently unjust or coerced, others have highlighted the potential benefits of such programs, such as the potential to assist people who are incarcerated to reintegrate into society. Among the risks and issues involved in prison labor arrangements highlighted by ILO are coercion, wages, work conditions, health and safety and post-release benefits.
IMPLEMENTED MGT PRACTICES	The company has terminated their relationship with the supplier and agreed to pull the product from all their outlets. The company will not enter into any relationships with suppliers using prison labor after understanding the issue fully and the difficulty with verification of labor conditions.