

#### **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: Scout Brooks Date Submitted: 02/03/2021

Industries & Products	Yes	No
Please indicate if the company is involved in profollowing. Select Yes for all options that apply.	oduction of or tra	de in any the
Animal Products or Services		√
Biodiversity Impacts	√	
Chemicals		√
Company Explanation Of Disclosure Item Flags		√
Disclosure Alcohol		√
Disclosure Firearms Weapons		Ż
Disclosure Mining		√
Disclosure Pornography		√
Disclosure Tobacco		V
Energy and Emissions Intensive Industries	V	
Fossil fuels		√
Gambling		√
Genetically Modified Organisms		V
Illegal Products or Subject to Phase Out		V
Industries at Risk of Human Rights Violations		√
Monoculture Agriculture		√
Nuclear Power or Hazardous Materials		√
Payday, Short Term, or High Interest Lending		V
Water Intensive Industries	√	
Tax Advisory Services	`	V
	<u>L</u>	
Supply Chain Disclosures	Yes	No

Supply Chain Disclosures	Yes	No	
Please indicate if any of the following statements are company's significant suppliers.	e true regardin	g your	
Business in Conflict Zones		V	
Child or Forced Labor		V	
Negative Environmental Impact		V	
Negative Social Impact		V	
Other		ν	

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		V
Breaches of Confidential Information		√
Bribery, Fraud, or Corruption		√
Company Explanation Of Disclosure Item Flags		√
Company has filed for bankruptcy		V
Consumer Protection		V
Financial Reporting, Taxes, Investments, or Loans		V
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		V
Labor Issues		<b>√</b>
Large Scale Land Conversion, Acquisition, or Relocation		V
Litigation or Arbitration		V
On-Site Fatality		V
Penalties Assessed For Environmental Issues		<b>V</b>
Political Contributions or International Affairs		V
Recalls		√
Significant Layoffs		<b>V</b>
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		$\sqrt{}$
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)		√,
Company Explanation Of Disclosure Item Flags		√
Company prohibits freedom of association/collective bargaining		<b>√</b>
Company workers are prisoners		V
Conduct Business in Conflict Zones		√
Confirmation of Right to Work		√
Does not transparently report corporate financials to government		V
Employs Individuals on Zero-Hour Contracts		$\sqrt{}$
Facilities located in sensitive ecosystems		√
ID Cards Withheld or Penalties for Resignation		V
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
Sale of Data		
Tax Reduction Through Corporate Shells		V
Workers cannot leave site during non-working hours		V
Workers not Provided Clean Drinking Water or Toilets		V
Workers paid below minimum wage		V
Workers Under Bond		V
Other		V



## **B Corp Certification - Disclosure Questionnaire Documentation**

PROVIDED BY: FREY UPDATED AS OF: June 4, 2021

DISCLOSURE QUESTIONNAIRE CATEGORY	Biodiversity Impact
ISSUE DATE	Ongoing
TOPIC	Company involved in forestry activities
SUMMARY OF ISSUE	Frey is a real estate developer with a forestry group (FoREY) that was established in 2020 to acquire and operate sustainable forestry operations. The company acquired 520 hectares of forests in France in 2020.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In 2020, FoREY's revenues (generated by wood cutting) accounted for 0.015% of Frey Group's revenues. The company will invest 35 million EUR in the acquisition of French forests through 2030
IMPACT ON STAKEHOLDERS	Forestry activities, if not properly managed, pose a risk to the health of biodiversity in forest ecosystems.  Frey's ambition for becoming involved in forestry is to manage its forests sustainably, and contribute to the development of the wood construction sector in France as a viable alternative to importing wood materials from elsewhere and/or utilizing non-bio-based materials.
IMPLEMENTED MGT PRACTICES	Frey's involvement in forestry is related to its "Carbon 0" strategy, as the wood stock contained in its forests provide a supply of bio-based materials for its construction and renovation activities. Its forests were all aquired from private landholders and were previously managed via a Simple Management Plan, and alternatively FoREY has decided to mange its forests using Continous Cover Forestry principles. This management method is based on respecting the natural processes of forest ecosystems and includes practices such as avoiding clear-cutting, maintaining continous vegetation cover, maintaining a mix of species, preserving dead wood, and preserving other plant/animal habitats (including large trees). FoREY is in the process of joining the PRO SILVA association of foresters committed to mixed forestry management with continous cover, and is in the process of achieving Forest Stewardship Council (FSC) certification.



## **B Corp Certification - Disclosure Questionnaire Documentation**

PROVIDED BY: FREY UPDATED AS OF: June 4, 2021

Environmentally Intensive Industries
Ongoing
Energy and Emissions Intensive Industries
As a real estate developer, Frey operates in an industry that is energy and emissions intensive.
Approximately 24% of Frey's revenue comes from real estate development of new structures.
Decisions made in the real estate development and design process—such as appliance selection, building energy efficiency, construction materials, and energy source availability—impact the long-term energy and emissions performance of the structure.
Frey has launched a ""Carbon 0"" strategy which aims to achieve net zero carbon emissions by 2030. Some of its strategies to achieve this goal include:  - Utilizing materials with a low carbon footprint, such as wood stock from its sustainably managed forests  - Contributing to the development of the French ""wood construction"" sector to enable a local supply of building materials, thus eliminating CO2 emissions associated with the transport of foreign materials  - Incorporating binding environmental clauses in its project leases that ensures tenants undertake environmental footprint reduction measures in their interior design work and daily operations.  Frey uses the environmental certification and its energy requirements "BREEAM" for new projects (construction phase) and "BREEAM In-Use" for existing assets, to optimize Frey energy management and limit energy consumptions.  Furthermore, during 2020, Frey has initiated an ""Assets Sustainability Report" on its 14 major assets, for the purposes of defining reduction targets starting next year. This annual report covers the following: subscription of a green electricity contract, % of common areas LED relamping, water management program on the asset, waste management program on the asset, HVAC equipment types, and common areas monthly consumption data for energy use/intensity, water use/intensity, total waste, and percentage of waste recycled and recovered.



# **B Corp Certification - Disclosure Questionnaire Documentation**

PROVIDED BY: FREY UPDATED AS OF: June 4, 2021

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
ISSUE DATE	Ongoing
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	As a real estate developer, Frey operates in an industry that is water intensive.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 24% of Frey's revenue comes from real estate development of new structures.
IMPACT ON STAKEHOLDERS	The main water source used by Frey for its development projects is municipal water.  The company conducted a materiality survey in 2019 to inform it sustainability strategy, and based on this analysis its projects are not significant water consumers and the exposure of Frey's portfolio to the water scarcity risk based on asset location and climate scenarios is very low.
IMPLEMENTED MGT PRACTICES	Frey has not set specific water reduction targets. However, for both development projects and standing assets the green construction charter signed with contractors and the green leases signed with tenants ask for water savings and optimization practices.  The company uses the environmental certification and its water requirements "BREEAM" for new projects (construction phase) and "BREEAM In-Use" for existing assets to optimize Frey water management and limit water consumptions. This includes recommendations for technical equipment installed and managed by Frey (toilets, urinals, fire extinguishers, reuse of grey water, rain water collection when possible). Water management and water use/intensity are also included in the company's "Assets Sustainability Report."