ODETEC

Disclosure Report

Date Submitted: September 12th, 2026

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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.

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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	☐	☑
Biodiversity Impacts	☑	☐
Chemicals	☐	☑
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	☐	☑

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	☐	☑
Breaches of Confidential Information	☐	☑
Bribery, Fraud, or Corruption	☐	☑
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	☐	☑

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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	☐	☑
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)	☐	☑
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 - Prison Risk Standards	☑	☐
Other - Clients in Controversial and Ineligible Industries	☑	☐

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	☐	☑

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Disclosure Questionnaire Statement

Disclosure Questionnaire Category:

During its B Corp Certification journey, **ODETEC** had the following topics flagged:

Biodiversity Impacts
Energy and Emissions Intensive Industries
Water Intensive Industries

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Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Prison Risk Standards

The current B Corp Certification assesses a company's risk (potential negative impacts) separately from its positive impacts. B Lab's risk standards are additional minimum requirements that companies in controversial industries and/or practices must meet in order to be eligible for B Corp Certification under V1.6. Risk standards are a necessary method to maintain credibility, manage risk, and achieve the impact B Lab seeks in the world.

ODETEC is directly involved in the Prison Risk Standards Industry, an industry which B Lab requires additional minimum standards. During this assessment, it was confirmed that ODETEC fully meets the minimum requirements for the Prison Risk Standards as outlined in the Guidance for Eligibility Concerns and Minimum Requirements under V1.6 link.

As part of the minimum requirements, the company should publicly disclose **its approach to government affairs, inclusive of lobbying/advocacy and political activities**:

"ODETEC has not identified any topics on which the company engages in lobbying or political advocacy activities. The company's activity is not organized around a public affairs function, interest representation or political lobbying. ODETEC does not finance any political party, candidate or election campaign.

As part of its professional activity, ODETEC may participate in technical, professional or institutional exchanges relating to the challenges of building, engineering, environmental transition, energy performance or sustainable construction. These exchanges fall within the professional and technical activity of the company and do not constitute lobbying activities, to the knowledge of ODETEC.

Associations and professional organizations ODETEC may be a member of professional organizations or associations related to its engineering, building, construction or environmental transition activities. These memberships are intended to facilitate professional, technical, regulatory or sectoral exchanges. ODETEC does not mandate these organizations to conduct lobbying activities on its behalf relating to the prison sector.

ODETEC does not currently have a specific formalized policy regarding the "revolving door" or revolving door. Given the size and activity of the company, no specific measures have yet been

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identified as necessary. Conflicts of interest or ethical concerns can also be reported under ODETEC's complaints and whistleblower protection policy.

Matters relating to public affairs, political activities or potential conflicts of interest fall under the responsibility of ODETEC's management. The whistleblower complaint and protection policy also allows internal and external stakeholders to report, in particular, facts concerning:

- *corruption or bribery;*
- *conflicts of interest;*
- *ethical breaches;*
- *noncompliance with laws and regulations;*
- *business practices or relationships that may give rise to ODETEC's liability.*

Sensitive files are brought to the attention of Management and ODETEC may resort to an independent third party when independence or particular expertise is required.

With regard to the prison sector specifically, ODETEC has committed to not supporting any policy that promotes mass incarceration, increased incarceration rates or obstruction of reforms aimed at reducing unnecessary incarcerations. As part of formalizing its public position on its interventions in the prison sector, ODETEC has also made an explicit commitment not to engage in lobbying or advocacy in favor of policies that promote mass incarceration or prevent reforms aimed at reducing unnecessary incarcerations."

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2. Breach of the core values articulated in our Declaration of Interdependence within the B Corp Community.

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Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Disclosure Industries

Topic	Clients in Controversial and Ineligible Industries
Summary of Issue	ODETEC has clients in the following industries: Prison. The types of services/products offered to these clients include: • Design and project management, in the context of engineering services for living spaces renovation and improvement.
Size/Scope of Issue ***(e.g. $ financial implication, # of individuals affected)***	In the last fiscal year, 0.5% of the company's annual revenue was from clients in the prison industry. In the past five years, ODETEC earned 1.56% of its annual revenue, on average, from clients in the prison industry.
Impact on Stakeholders	Companies that work with clients in controversial industries can directly or indirectly increase the harmful impact to 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 minimum a grievance/complaints mechanism and a whistleblower protection policy.
Implemented Management Practices	B Lab has been able to verify that the company has the necessary mechanisms in place to manage the risks related to their business relationships with clients in controversial and ineligible industries, in line with B Lab's requirements (see link below). This includes: • A mechanism for internal and external stakeholders to raise grievances; • A policy that is shared with individuals who raise a grievance, containing information related to the grounds for accepting a grievance and how their grievance will be dealt with, as well as related timelines; • A Whistleblower Policy that establishes the company's commitment to protecting whistleblower identity as well as the processes and controls in place to protect

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	stakeholders who raise grievances from any form of retaliation.
Report	Grievance Mechanism Link and Whistleblower Protection Policy Link B Lab's Compliance Criteria for working with clients in controversial or ineligible industries
Management Comments	ODETEC's public statement about its work in prisons and detention facilities.

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