



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

PROVIDED BY:

Rowlinson Knitwear Limited

UPDATED AS OF:

08/06/2020

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		✓
Other		✓

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		✓
Labor rights violation	✓	
Other Disclosures		
		✓

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:

Rowlinson Knitwear Limited

UPDATED AS OF:

08/06/2020

DISCLOSURE QUESTIONNAIRE CATEGORY	Supplier Chain Disclosure
ISSUE DATE	October 2019
TOPIC	Labor rights violation
SUMMARY OF ISSUE	Rowlinson's Sedex Members Ethical Trade Audit (SMETA) at its Egypt supplier identified the supplier employed two young people (age 14) fully in accordance with the local labour laws, but who were occasionally working an optional 12-hour day, which Rowlinson deemed excessive, and one employee was not engaged in tasks that Rowlinson deemed most appropriate.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	2 employees out of approximately 109 total employees
IMPACT ON STAKEHOLDER(S)	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.
RESOLUTION	<p>Background Rowlinson rigorously strives to maintain a transparent, robust approach to its ethical trade, including the publication of its Tier 1 supply chain and Operational Grievance Mechanisms (OGM) in the public domain.</p> <p>In October 2019, Rowlinson implemented its Rowlinson Minimum Salary scheme (RMS) for all employees at its Tier 1 supplier in Egypt. This self-imposed scheme ensures that all employees receive a monthly salary significantly higher than the national minimum set by the local Government. This is entirely funded by Rowlinson. The introduction of RMS enables Rowlinson to take critical steps towards its goal of a living wage being paid to all employees in its Tier 1 supply chain, to support their financial prosperity, health and wellbeing.</p> <p>In the two instances identified, Rowlinson followed its OGM, treating each matter on a case-by-case basis.</p> <p>Employee #1 - Rowlinson conducted an informal interview with the employee and their parents, which confirmed there was a high probability that the employee would take a job within another organisation, putting them at potential higher risk than the low risk position for which they were currently employed. With their health and wellbeing front of mind, the decision was made to switch the employee to a different role with adjusted working hours of 6 per day and extended breaks of 1 hour in each 6-hour day, consistent with Egyptian Government labour law. In addition, Rowlinson's RMS resulted in the employee benefitting from an increased salary irrespective of their reduced hours, while completing their work in an appropriate environment.</p> <p>Employee #2 - Rowlinson identified that the employee was the sole earner for the household, and they were guided to return to full-time education. Rowlinson continues to pay their salary, and also funds a private educational tutor as required, supporting the employee to fulfil their potential. The employee's job remains open to them for re-employment, should they choose to take it up after the completion of full-time education (post-16 years old)</p>

IMPLEMENTED MGT PRACTICES	<p>Rowlinson has a rigorous programme of actions in place to sustain ethical trade. It conducts SMETA audits on a biennial basis, internal social audits annually, and directly employs full-time staff onsite, who follow-up and resolve all non-conformances within agreed deadlines. Following the identification of the two labour rights violations, Rowlinson's Operational Grievance Mechanisms (OGM) was established and adopted, providing clear directives to Rowlinson's staff and the Tier 1 supplier in question on the course of action to take. In addition, it was discussed and agreed with the supplier that recruitment practices be fully reviewed and enhanced to ensure no one under 16 years old would be employed in any capacity within the supplier's organisation in the future.</p> <p>These actions have been further enforced with the creation of Rowlinson's "Supplier/Buyer Code of Conduct", which has been signed and adopted by Rowlinson and all its Tier 1 suppliers. The Supplier/Buyer Code of Conduct closely follows the Ethical Trade Initiative's (ETI) Base Code which includes the provision that "no child labour shall be used". Rowlinson is a full member of the ETI. The document is posted in a prominent location within the Tier 1 supplier premises in the local language, alongside a full A1 size ETI Base Code poster produced in English and the local language.</p> <p>Rowlinson has also implemented a Worker Participation Committee at the Tier 1 supplier in Egypt, providing an additional operational mechanism for workers to voice any areas of concern they may have. Committee meetings are held monthly and overseen by directly employed Rowlinson staff.</p>
OTHER MANAGEMENT COMMENTS	<p>Rowlinson has completed SMETA audits at all its Tier 1 suppliers, and has acted on the findings in Egypt, fully complying with best practice and the ETI Base Code. It understands and fully supports the need for greater transparency in its supply chain, in order to improve the wellbeing of all employees involved in the manufacture of its products. This is demonstrated by Rowlinson publishing its Tier 1 supply chain, and the mapping of the remaining supply chain to Tier 4 supplier level.</p>
RELATED INCIDENTS	<p>Having completed all SMETA audits, Rowlinson confirms there are no other related incidents. However it recognises the limitations of audits, and is taking a strong due diligence approach to enhance every aspect of its ethical work in the supply chain.</p>