

Birdeo

Disclosure Report Date Submitted: March 10th, 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		\checkmark
Biodiversity Impacts		\checkmark
Chemicals		V
Disclosure Alcohol		\checkmark
Disclosure Firearms Weapons		\checkmark
Disclosure Mining		\checkmark
Disclosure Pornography		\checkmark
Disclosure Tobacco		\checkmark
Energy and Emissions Intensive Industries		Y
Gambling		$\mathbf{\mathbf{\nabla}}$
Genetically Modified Organisms		$\mathbf{\mathbf{\nabla}}$
Illegal Products or Subject to Phase Out		\mathbf{Y}
Industries at Risk of Human Rights Violations		
Monoculture Agriculture		\checkmark
Nuclear Power or Hazardous Materials		$\mathbf{\nabla}$
Payday, Short Term, or High Interest Lending		Y
Water Intensive Industries		$\mathbf{\mathbf{N}}$
Tax Advisory Services		\checkmark

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

Торіс	Clients in Controversial and Ineligible Industries
Summary of Issue	Birdeo has clients in the following industries: Fossil Fuels, Pharmaceuticals, and Tobacco.
	The types of services/products offered to these clients include: - Recruitment Services.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year, 1.14% of the company's annual revenue was from clients in Fossil Fuels, and 0.2% from Pharmaceuticals.
Impact on Stakeholder(s)	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	Birdeo has the following mechanisms in place to manage the risks related to their business relationships with clients in controversial and ineligible industries:
	 Grievance/complaints mechanism. This is accessible to the public through their website (link below). Complaints can be filed if they concern one of the following aspects: The sector of activity of a company for which Birdeo has a contract and its sustainability commitments. The content of a job offer or mission proposed by Birdeo or one of its clients. The recruitment process applied, either by Birdeo or by the client company. Birdeo undertakes to provide stakeholders filing a complaint

with clear information on:

- The reasons for accepting or rejecting a complaint.
- The processing steps and target deadlines for resolution.
- The resolution procedures ensuring appropriate follow-up.
- A response will be provided depending on the case:

By regularly communicating on the progress of the processing and confirming the resolution or consideration of the complaint.
By explaining why the request cannot be recognized as an

admissible complaint.

If the complaint falls within the defined framework and no precedent has already been established, Birdeo will conduct a thorough investigation and present its findings to the President of Birdeo. This investigation will require a dialogue with the company concerned in order to ensure the fairness of the procedure. Birdeo does not publicly communicate the details of ongoing complaints. Birdeo aims to conclude all initial reviews within 30 days of receipt of the complaint.

Whistleblower Protection Policy. The policy includes the following statements:

• This policy aims to protect anyone who uses the company's complaints handling mechanism in good faith, including whistleblowers, from any form of retaliation. It defines the company's commitments, reporting and handling mechanisms, confidentiality guarantees, and risk prevention measures.

• Birdeo Commitments :

- Guarantee protection against any form of reprisal for people who have reported a serious or illegal act in good faith;

- Strictly respect the confidentiality of identities, the content of alerts, and the outcome of investigations;

- Not to take disciplinary, discriminatory or prejudicial measures against the whistleblower;

- Sanction any violation of these principles, including breaches of confidentiality and retaliation.

• Confidentiality and consent:

- People filing an alert are informed in advance of the people who will need to be involved or informed as part of the investigation.

- No information sharing is carried out without the express consent of the author of the report, except where legally required.

- The outcome of the procedure remains confidential and is only communicated to duly authorized persons.

	 Any attempt or act of retaliation against a whistleblower or a protected stakeholder: Subject to immediate disciplinary investigation; May result in internal disciplinary action; May give rise to criminal sanctions provided for by law (imprisonment, fines, compensation for damages); May trigger external legal proceedings.
Report	Grievance mechanisms link and form