



Partou

Disclosure Report

Date Submitted: February 6th, 2023



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.

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 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	☐	☒



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	☐	☒

	Yes	No
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	☐	☒

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	☐	☒

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation, arbitration and/or penalties

Issue Date	2019-2023
Topic	Penalties related t.o regulatory compliance
Summary of Issue	The company has been fined by the local government on numerous occasions for not complying with specific laws related to the ratio of teachers to children and other specific conditions. - April 2019 Location: Ad a. Wilhelminapark- Utrecht. Fine imposed due to violations on the legislation (3-hour scheme and professional-child ratio (BKR) not properly applied). Administrative fine of € 25,750 was imposed (in appeal by the municipality) -September 2020. Location: Ad b. Biltstraat -Utrecht. Fine imposed due to violations on the legislation (3-hour scheme and professional-child ratio (BKR) not properly applied & Violation on combining groups) Administrative fine of € 230,000 (in appeal by the company) - March 2019 Location: Ad c. Louis Couperusstraat – Utrecht Fine imposed due to violations on the legislation (Fine imposed due to research by GGD finding that not all requirements of the Childcare Act were met- Certification of Conduct, Registration of the Register of Persons and Stability of Care) Administrative fine of € 29,500 (in appeal by the company) - December 2019 Location: Kanaalweg Utrecht – kdv Hoppetossa Fine imposed due to deviations from the 3-hour scheme compared to the pedagogical policy plan. Administrative fine of € 29,500 (in appeal by the company) - December 2019 Location: Teunisbloemlaan Utrecht – kdv Kameleon

	Fine imposed due to violations on the legislation (3-hour scheme and professional-child ratio (BKR) not properly applied). Administrative fine of € 95,000 (in appeal by the company).
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	All the five cases are being appealed. The values of the fines represent less than 1 % of the company's revenue.
Impact on Stakeholders	The company's customers are the main stakeholder affected, namely children and their parents.
Resolution	All fines were already paid by the company, even though there are appeals in place for all the cases reported.
Implemented Management Practices	• 3-hour rule: Findings of GGD inspections (positive or negative) are communicated to the parent committee and parents. Inspection reports are published. • Scheduling, including rules and regulation, is part of onboarding of all location managers. The rule is also embedded in scheduling tool. • 3-hour rule arrangements and basic schedule is checked by quality managers as a part of their internal quality audit since 2023. • Capacity planners (new role) are available to advice on basic schedules. • BKR is visible in schedule and while planning children. • Clear arrangements about what to do when you have a short term unexpected shortage of employees and how to escalate. • Basic schedules are checked bij quality managers as a part of their internal quality audit since 2023. This includes a check on BKR. • Parents must give permission to take their child into another group and sign a permission form for this. • Pedagogical plan is checked bij quality managers as a part of their internal quality audit since 2023. • The provision of a certificate of conduct and the registration in the Register of Persons are mandatory parts of the digitized workflow for employment.
Management Comments	• Partou is a very active sparring partner for the Industry group, which addresses the (broader) issues of the legislation with the Ministry. • 3-hour rule: problems with the practical application of the 3-hour rule at predefined times have led to much discussion in

	the industry. This has resulted in legislation and regulations being tightened and it is possible to deviate from the predefined times per July 2023. • The Ministry has adjusted rules voor “fixed faces” per July 2023. Further adjustment is expected in 2024 (pedagogical employee in training can count as fixed face).
Related Incidents (Yes/No)	No related incidents rather than the ones reported.