



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: Kipster
Date Submitted: 02/23/2023

| 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 | √ | |
| Tax Advisory Services | | √ |

| 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 | | √ |

| 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:

Kipster

UPDATED AS OF:

02/23/2023

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|--|---|
| DISCLOSURE QUESTIONNAIRE CATEGORY | Animal Products and Services |
| TOPIC | Kipster is a company which operates an animal farm and has direct control over the treatment of animals in its care. |
| SUMMARY OF ISSUE | The Kipster Farms are designed around the needs and instincts of the chicken. Kipster operates a cage-free system, with outdoor access, no beak trimming and no killing day-old roosters. Hens have access to a large indoor garden with natural daylight, tree stumps and branches, alfa and straw bales and pecking blocks. The company considers their birds waste processors, because they upcycle rest products from the (agricultural and food industry) into meat and eggs. |
| SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected) | During the last fiscal year 2021, 100% of Kipster's total revenues was from the sale of animal products. Throughout the year on average 63.388 animals were present at both farms combined. The stocking density is max 6.7 hens per m2. |
| IMPACT ON STAKEHOLDERS | The sale or use of animal products and animal-related services by businesses poses a risk to the humane treatment of animals if adequate management practices are not in place. |
| IMPLEMENTED MGT PRACTICES | <p>Kipster is Certified Humane in the US, and produces eggs and meat according to the 3 Star Better Life welfare label, PlanetProof.</p> <p>The company's practices go above and beyond these certifications and include:</p> <ul style="list-style-type: none"> • Hens are caught with the use of the Catching Method developed by Eyes on Animals to ensure less stress. • They have designed an indoor playground with daylight, natural enrichment, and plenty of variation allowing them to anticipate bird flu and poor weather. • The birds can range free in a gated outdoor playground, tailored to their needs and protected against predators. • Feeding chickens a vegetarian diet (consdering they are omnivores). • Cannibalism is mitigated by offering a varied environment, rather than debeaking birds. • Day-old roosters are not sacrificed but are grown up for consumption. • The company runs a transparent operation, making available 24/7 live cams connected to YouTube, for anybody to see what's going on in and around the farm and in addition, has a visitors center. Policymakers, journalists, scientists, and farmers from around the world come to see Kipster's approach to animal husbandry and food production. • Has set targets/ KPIs on animal welfare. Some of them are published in their annual report (link below). |
| REPORT | Sustainability report: https://uploads.strikinglycdn.com/files/081e1989-0d91-4029-8a52-a4750e0be287/2020%20Kipster%20Annual%20Report.pdf |
| MANAGEMENT COMMENTS | Transparency is one of our core values. We don't sweep anything under the rug. |



B Corp Certification - Disclosure Questionnaire Documentation

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| DISCLOSURE QUESTIONNAIRE CATEGORY | Environmentally Intensive Industries |
| TOPIC | Biodiversity Impact/Monoculture |
| SUMMARY OF ISSUE | As a Chicken Farm, Kipster operates in an industry in which biodiversity impact is a material environmental issue. |
| SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected) | Approximately 100% of Kipster revenue comes directly from operating animal farms. |
| IMPACT ON STAKEHOLDERS | Animal agriculture poses a risk to local ecosystems of flora and fauna as well as the potential degradation of farmed land. |
| IMPLEMENTED MGT PRACTICES | Kipster does not currently monitor its impact on biodiversity. However, the company's up-cycle feed practices require less land and feed crop production, water, pesticides, fertilizer, carbon emissions, which the company expects to have a lower impact on biodiversity. |



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| DISCLOSURE QUESTIONNAIRE CATEGORY | Environmentally Intensive Industries |
| TOPIC | Water Intensive Industries |
| SUMMARY OF ISSUE | As a chicken farm, Kipster operates in an industry that is water intensive. |
| SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected) | Approximately 100% of Kipster revenue comes directly from operating animal farms. |
| IMPACT ON STAKEHOLDERS | As a water-intensive industry, animal agriculture poses risks such as water stress or depletion of local water sources if water use is not appropriately managed. Their feed supplier buys feed from all over the world. The yield, quality, and price of feed are highly dependent on climate and weather conditions. Kipster farms in the Netherlands are not situated in water-stressed regions. They are located in Oirlo (Limburg) and Beuningen (Gelderland). Kipster expects to experience more droughts in the Netherlands in the future and then there might be temporary bans on groundwater extraction in certain regions. They do not extract groundwater and only use tap water on their farms. |
| IMPLEMENTED MGT PRACTICES | The on-farm water use is monitored on a monthly basis. The company does not have any water use reduction targets or policies yet. |



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| DISCLOSURE QUESTIONNAIRE CATEGORY | Environmentally Intensive Industries |
| TOPIC | Energy and Emissions Intensive Industries |
| SUMMARY OF ISSUE | As an animal farm, Kipster operates in an industry in which energy and carbon emissions is a material environmental issue. |
| SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected) | Approximately 100% of Kipster revenue comes directly from operating animal farms. |
| IMPACT ON STAKEHOLDERS | Animal agriculture is a major contributor to global carbon emissions. |
| IMPLEMENTED MGT PRACTICES | <p>GHG emissions and energy use are monitored on a monthly basis. Kipster produces its own solar energy and buys only green energy; delivering the surplus solar energy back to the grid.</p> <p>In addition, the company mainly uses up-cycled feed, lowering the eggs' carbon footprint by approximately 45% in comparison to using grey energy and a conventional laying hen feed in 2021.</p> <p>In 2021, Kipster also made a first attempt in setting a carbon budget for 2022. In 2022 this is being optimized by including targets for further reduction of their carbon footprint in 2023, such as looking for new up-cycled feed ingredients and optimizing on-farm energy efficiency. Kipster eggs produced in the United States are certified CarbonNeutral® (not including use).</p> |