



# James Gray Associates Ltd

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Disclosure Report

Date Submitted: February 22nd, 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:

- 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.**



# 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  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Biodiversity Impacts   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Chemicals  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Alcohol   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Firearms Weapons  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Mining  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Pornography   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Tobacco   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Energy and Emissions Intensive Industries  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Fossil fuels Gambling  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Genetically Modified Organisms   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Illegal Products or Subject to Phase Out   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Industries at Risk of Human Rights Violations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Monoculture Agriculture  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Nuclear Power or Hazardous Materials   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Payday, Short Term, or High Interest Lending   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Water Intensive Industries   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Tax Advisory Services  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

## 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   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Breaches of Confidential Information  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Bribery, Fraud, or Corruption   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Company has filed for bankruptcy  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Consumer Protection   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Financial Reporting, Taxes, Investments, or Loans   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Labor Issues  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Large Scale Land Conversion, Acquisition, or Relocation   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Litigation or Arbitration   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| On-Site Fatality  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Penalties Assessed For Environmental Issues   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Political Contributions or International Affairs  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Recalls   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Significant Layoffs   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Violation of Indigenous Peoples Rights  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Other   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |



## 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   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Company prohibits freedom of association/collective bargaining   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Company workers are prisoners  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Conduct Business in Conflict Zones   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Confirmation of Right to Work  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Does not transparently report corporate financials to government   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Employs Individuals on Zero-Hour Contracts   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Facilities located in sensitive ecosystems   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| ID Cards Withheld or Penalties for Resignation   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| No formal Registration Under Domestic Regulations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| No signed employment contracts for all workers   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Overtime For Hourly Workers Is Compulsory  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Payslips not provided to show wage calculation and deductions  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

|  | Yes                                 | No                                  |
|--|-------------------------------------|-------------------------------------|
| Sale of Data   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Tax Reduction Through Corporate Shells               | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Workers cannot leave site during non-working hours   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Workers not Provided Clean Drinking Water or Toilets | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Workers paid below minimum wage                      | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Workers Under Bond                                   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <a href="#">Other</a>                                | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

## 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  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Child or Forced Labor   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Negative Environmental Impact   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Negative Social Impact  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Other   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Other - Clients in Controversial and Ineligible Industries

| <b>Topic</b>  | Clients in Controversial and Ineligible Industries  |
|---|---|
| <b>Summary of Issue</b>   | <p>James Gray Associates Ltd has clients in the following industry: Gambling</p> <p>The types of services offered to these clients include:</p> <ul style="list-style-type: none"><li>• HR recruitment services.</li></ul>  |
| <b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b> | In the last fiscal year, 4.08% of the company's annual revenue was from clients in the Gambling industry.   |
| <b>Impact on Stakeholders</b>   | <p>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.</p> <p>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.</p>   |
| <b>Implemented Management Practices</b>   | <p>James Gray Associates Ltd has the following mechanisms in place to manage the risks related to their business relationships with clients in controversial and ineligible industries:</p> <p>Grievance/complaints mechanism. This is accessible to the public through reporting channels described in the Grievance Policy and a grievance form available on the company's website. The grievance must be submitted through one of the available channels and will be acknowledged within 2 business days. The investigation will be thorough, fair, and impartial, ensuring that all parties are heard. The timeline for this phase depends on the complexity of the grievance but typically lasts 10 business days. Once the investigation is complete, a resolution will be determined. This could include corrective actions, changes to policies or procedures, training, or other</p> |

|  | <p>measures. The complainant and all relevant stakeholders will be informed of the outcome, and if the grievance is not resolved to the satisfaction of the complainant, it can be escalated to higher management or an external mediator. The complainant will be informed of the escalation process and the steps involved.</p> <p>Whistleblower Protection Policy. This policy ensures that stakeholders can report concerns regarding misconduct, unethical behavior, or violations of company policies without fear of retaliation. The policy includes the following statements:</p> <ul style="list-style-type: none"><li>• <b>Commitment to Protecting Whistleblowers:</b> The company is committed to providing a secure and confidential mechanism for reporting concerns. • Protect whistleblowers from retaliation, including dismissal, demotion, harassment, or any adverse employment action. • Take all reports seriously, investigating promptly and impartially. • Ensure that those raising grievances understand who will need to be involved in handling their concern at the outset. • Seek consent before sharing information with additional parties beyond those required for the investigation.</li><li>• <b>Consequences for Retaliation:</b> Retaliation against a whistleblower is strictly prohibited. If retaliation is identified, the company will enforce disciplinary action, which may include: written warnings; suspension; termination of employment or contract; legal action if applicable</li><li>• <b>Mechanisms for Whistleblower Protection:</b> to safeguard whistleblowers, the company has established the following mechanisms:<ul style="list-style-type: none"><li>○ <b>Confidential Reporting Channels:</b> Whistleblowers can submit reports through secure channels, such as a confidential hotline, email, or an independent third-party platform.</li><li>○ <b>Anonymity and Confidentiality:</b> Whistleblowers can choose to remain anonymous. All information shared will be handled with strict confidentiality, including the outcome of the grievance process.</li></ul></li></ul> |
|--|--|

|        |  |
|--------|--|
|        |  |
|        | <ul style="list-style-type: none"><li>○ Whistleblower Liaison: A designated officer will provide support, ensure fair treatment, and oversee investigations.</li><li>○ Non-Retaliation Assurance: Any employee or stakeholder found to have engaged in retaliation will face disciplinary action.</li></ul> <p>To uphold whistleblower protection standards, James Gray Associates Ltd will: Provide enhanced training for all employees, especially those responsible for handling grievances; Educate employees on their rights and the whistleblowing process; Reinforce the importance of maintaining confidentiality throughout the grievance procedure.</p> <p>This policy will be reviewed annually and updated as necessary to ensure effectiveness and compliance with legal and ethical standards.</p> |
| Report | <a href="#">Grievance Form</a>   |