

Reos Partners

Disclosure Report Date Submitted: February 20th, 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.

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:

- 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 **Animal Products or Services** $\boxed{}$ **Biodiversity Impacts** Chemicals $\boxed{}$ **Disclosure Alcohol Disclosure Firearms Weapons** $\boxed{}$ **Disclosure Mining** $\boxed{}$ **Disclosure Pornography** $\boxed{}$ **Disclosure Tobacco** $\boxed{}$ **Energy and Emissions Intensive** $\boxed{}$ Industries Fossil fuels \square Gambling **Genetically Modified Organisms** $\overline{\mathbf{A}}$ Illegal Products or Subject to $\overline{\mathbf{A}}$ **Phase Out** Industries at Risk of Human \square **Rights Violations Monoculture Agriculture** \square **Nuclear Power or Hazardous** $\overline{\mathbf{A}}$ **Materials** Payday, Short Term, or High **Interest Lending Water Intensive Industries** $\overline{\mathbf{A}}$ 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		\vee	
Breaches of Confidential Information		V	
Bribery, Fraud, or Corruption		N.	
Company has filed for bankruptcy		\checkmark	
Consumer Protection		V	
Financial Reporting, Taxes, Investments, or Loans		N	
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		N	
Labor Issues		V	
Large Scale Land Conversion, Acquisition, or Relocation		N	
Litigation or Arbitration		V	
On-Site Fatality		V	
Penalties Assessed For Environmental Issues		N	
Political Contributions or International Affairs		N	
Recalls		V	
Significant Layoffs		V	
Violation of Indigenous Peoples Rights		V	
Other		\checkmark	



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)		V
Company prohibits freedom of association/collective bargaining		\checkmark
Company workers are prisoners		\checkmark
Conduct Business in Conflict Zones	V	
Confirmation of Right to Work		\checkmark
Does not transparently report corporate financials to government		V
Employs Individuals on Zero-Hour Contracts		V
Facilities located in sensitive ecosystems		V
ID Cards Withheld or Penalties for Resignation		\searrow
No formal Registration Under Domestic Regulations		\searrow
No signed employment contracts for all workers		V
Overtime For Hourly Workers Is Compulsory		V
Payslips not provided to show wage calculation and deductions		V

	Yes	No
Sale of Data		V
Tax Reduction Through Corporate Shells		V
Workers cannot leave site during non-working hours		V
Workers not Provided Clean Drinking Water or Toilets		\searrow
Workers paid below minimum wage		\searrow
Workers Under Bond		\checkmark
Other	\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		\vee
Negative Social Impact		\vee
Other		\checkmark



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Operations located in Conflict Zones

Topic	The company operates in Conflict Zones
Summary of Issue	Reos Partners Europe continued its operations in Syria, Palestine, Lebanon, Mali, and Ethiopia, and expanded its presence in 2023 to include Afghanistan, Yemen, and Nigeria.
	The company works on multi-stakeholder collaboration in complex and uncertain contexts, both in conflict-affected and non-conflict-affected countries. The company facilitates dialogue among diverse actors on specific themes. In particular, the company's work in Syria, Mali, Ethiopia, and Lebanon is in the context of a partnership with The Hauge Institute for Innovation of Law (HiiL) on Justice Transformation.
	In Afghanistan and Yemen, the company designed and supported a series of dialogues and capacity-building workshops focused on exploring possible pathways for future development.
	In Nigeria, Reos Partners co-designed and co-facilitated a collaborative process aimed at advancing people-centered justice initiatives within the country.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In 2023, 23% of Reos Partners' revenue was earned from work in a conflict zone.
Impact on Stakeholders	Conflict zones are often characterized by widespread human rights abuses and violations of national or international laws.
	The security of company workers who work in such areas could also be at risk. The nature of the conflicts in the countries Reos Partners works in are civil war, insurgency, and inter-communal and inter-ethnics tension.
Implemented Management Practices	Reos Partners works in conflict zones on a project-by-project basis, depending on its clients and partnerships at any given moment. The company does not have any operations or offices in conflict zones.



In some cases, the company has traveled to the countries (Lebanon, Mli), while in other cases the company provides remote support (Ethiopia, Palestine) or convenes stakeholders from the conflict country in Switzerland (Syria).

The company has policies and practices in place to ensure its operations are not tied to the conflicts or do not exacerbate the conflicts. For example, anti-corruption mechanisms, stakeholder engagement, third-party certifications, and employee health & safety etc.

The company is not usually transacting financially directly with parties in conflict contexts, but rather through clients, who are accountable for the overall project budgets and provide security briefings.

All of the work Reos has done in conflict zones was done in partnership with HiiL. Therefore, the company subscribes to their Safety and Security Guidelines.



Disclosure Questionnaire Statement

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

Reos Partners is currently involved or has had involvement within the last five years in providing services and/or products to companies in the following industries considered controversial or ineligible by B Lab Global: Fossil Fuels Production.

While products and services provided to these clients could serve only as commonplace goods and services, by serving these clients, the company may be supporting these industries. B Lab recognizes that these industries potentially have negative impacts; therefore, Certified B Corps are required to make their involvement in such industries transparent.

Any party aware of specific company practices that have had a negative impact related to its involvement in these or other controversial industries, and which may constitute a violation of the B Corp standards, may contact us via our <u>public complaints procedure</u>.