



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: Tower Farm

Date Submitted: 10/21/2022

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:

Tower Farm

UPDATED AS OF:

10/21/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Cannabis Related Products
TOPIC	Company grows cannabis
SUMMARY OF ISSUE	Tower Farm is a indoor farming company that received permission from the french authority for experimental growth of cannabis for medical purposes.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Currently, Tower Farm has no income from cannabis-derived products.
IMPACT ON STAKEHOLDERS	Cannabis-related products are subject to controversy both because of their current and historic legal status around the world, as well as concerns about the potential harm that the products may cause. Current regulations governing the legality of cannabis-derived products are complex and vary widely by local jurisdiction.
IMPLEMENTED MGT PRACTICES	<p>In June 2022, Tower Farm started cannabis cultivation experiments authorized by the French National Health and Medicine Agency (ANSM). The company claims to strictly respect all the laws and procedures established by the French authorities. The authorization was granted in October 2021 and the growth of cannabis is allowed for medical purposes only.</p> <p>All cannabis grown will be delivered to a research Intitute as per authorization of the ANSM and is only for medical R&D purposes. The sales of cannabis will take place in the future when French laws allow it.</p>



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DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	As an indoor farming company, Tower Farm operates in an industry that is water intensive. An aspect of the industry that makes it water intensive is the consumption of water for its culture system.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Tower Farm total annual water consumption varies from 190 to 230 L/kg of biomass depending on yields.
IMPACT ON STAKEHOLDERS	As a water intensive industry, indoor farming poses risks such as water stress or depletion of local water sources if water use is not appropriately managed. In the case of Tower Farm, water is sourced from the French water system. Tower Farm is located in the Paris region, which is not considered a region subject to water stress.
IMPLEMENTED MGT PRACTICES	<p>Tower Farm uses for the irrigation of its plants a closed water circuit, in which the nutrient solution that is not absorbed by the plants is re-injected into the irrigation circuit. Indoor vertical agriculture that works on this model is estimated to reduce the water usage by 95% compared to conventional agriculture.</p> <p>The company monitors the water used for cleaning its culture systems and performs preventive maintenance because breakdowns or technical malfunctions can be the source of wasted energy and increased water consumption.</p> <p>The company has a life cycle assessment as part of a collaboration with AgroParisTech when supervising a student internship. This analysis allowed comparison with other companies in our sector.</p>



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UPDATED AS OF:

10/21/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Energy and Emissions Intensive Industries
SUMMARY OF ISSUE	As an indoor farming company, Tower Farm operates in an industry that is energy intensive. An aspect of the industry that makes it energy intensive include the use of climate control systems and UV lights required for indoor farming.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Tower Farm's main carbon impact is through the electricity consumption during cultivation which is equivalent to 59.6% of onsite energy consumption. Based on a Life Cycle Assessment done by the company, on average, for 1 kg of biomass leaving the company, 10 kg of CO ₂ are emitted.
IMPACT ON STAKEHOLDERS	Industries with energy and emission intensive productions can contribute to GHG production which contributes to environmental harm.
IMPLEMENTED MGT PRACTICES	<p>Tower Farm, for its site (from 300 to 1000 m²) has designed and installed with its partner, LG, a more efficient air conditioning systems than the one the company had in its previous site. The company implemented as well a less energy-consuming LED system. According to the life cycle Assessment done by the company, 60% of the company's emissions are from electricity and these implementations have resulted in an average of 10kg of CO₂ emissions per 1kg of biomass, whereas similar indoor systems have on average emissions equal to 20 kgCO₂eq/kg.</p> <p>The company is located in the Station V site, which hosts around ten AgTech start-ups and which manages the contractual relationship with ENEDIS for all site users. Station V has just installed a co-generator which allows, in winter, to re-inject electricity into the national grid and to heat the greenhouses without using the electricity grid.</p> <p>As a research and development company, Tower Farm is improving its cultivation systems and protocols to produce a greater number of plants (+30%) per m² and to shorten cultivation cycles, which based on research work carried out over a year, it has been suggested that this can lead to a reduction in the carbon footprint by 15-25% of one of the plant variety grown by the company.</p>