



## 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: Keune Haircosmetics BV  
 Date Submitted: 05/09/2023

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:

Keune Haircosmetics BV

UPDATED AS OF:

05/09/2023

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Environmentally Intensive Industries
<b>TOPIC</b>	Energy and Emissions Intensive Industries
<b>SUMMARY OF ISSUE</b>	<p>As a hair cosmetics manufacturing company, Keune's products are energy and emissions intensive. The main impact lies in purchased goods (ingredients and packaging) and in the upstream and downstream transport.</p> <p>In terms of energy consumption, the manufacturing facilities use the following sources: Natural gas: for steam boiler and heating   Fossil fuels: company car fleet is partially run on fossil fuels and sprinkler installation runs on diesel pumps   Solar energy: from own solar panels   Purchased electricity: from grid.</p>
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	100% of Keune Haircosmetics' revenue comes from energy-intensive products.
<b>IMPACT ON STAKEHOLDERS</b>	<p>In terms to the carbon footprint, the main contributors are:</p> <ul style="list-style-type: none"> <li>- Ingredients (33%)</li> <li>- Packaging and commodities (27%)</li> <li>- Downstream transport (10%)</li> <li>- Upstream transport (09%)</li> </ul> <p>Finally, the company's carbon intensity per unit product is: 267 ton CO<sub>2</sub>eq per MLN net revenue in 2021</p>
<b>IMPLEMENTED MGT PRACTICES</b>	<p>In 2021 the company has first mapped its scope 1,2 and 3 emissions. For Scope 1+2 the company set a reduction goal of 50% per ton bulk produced by 2030, with 2019 as a baseline year.</p> <p>Reduction actions since 2019:</p> <ul style="list-style-type: none"> <li>- Installation of solar panels at HQ in 2019, fully operational as of 2021. In 2021 they generated 991 MWh, of which 677 MWh was consumed by Keune and the rest was delivered to the grid.</li> <li>- Replacement of part of HQ company car fleet with electric cars. Started in 2021 and expect 100% replacement by the end of 2025.</li> <li>- Other measures taken to reduce energy use at HQ in 2022: Disabling heating system during summer months (6052 m3 gas), lowering temperature in the factory (7193 m3 gas), usage of air-conditioning for heating of the lab (7000 m3 gas), replacement of heat exchangers in factory (1100 m3 gas), disabling ventilation when lights are disabled (1260 kWh electricity) and usage of air-conditioning for heating offices and inspiration center (14000 m3 gas).</li> </ul> <p>The company has not conducted an assessment of how it compares with others in the industry.</p>



## B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

Keune Haircosmetics BV

UPDATED AS OF:

05/09/2023

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Environmentally Intensive Industries
<b>TOPIC</b>	Chemical-Intensive Industries
<b>SUMMARY OF ISSUE</b>	<p>As a manufacturer of hair cosmetics, Keune uses chemicals in the elaboration of its products. During and after use, the products end up in water systems, which means that the waste water of the manufacturing plant also contains chemical residues.</p> <p>In accordance with REACH regulation EC/1907/2006, the company declares that the substances listed as Substances of Very High Concern (SVHC) according to the REACH definition are not added to their products.</p>
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	95 - 100% of the company's revenues comes from the product or service related to chemical-intensive use.
<b>IMPACT ON STAKEHOLDERS</b>	As a chemical intensive industry, manufacturing of hair cosmetics poses risks to the environment such as pollution of air, land, and water, as well as potential human health risks to those exposed to harmful chemicals.
<b>IMPLEMENTED MGT PRACTICES</b>	<p>The company complies with or goes further than the applicable EU legislation such as REACH and EC Regulations no. 1223/2009 on Cosmetic Products. For implementation the company has composed their internal raw material requirements in a prohibited and restricted list that the company's product formulators must follow. This list contains raw materials that the company does not want to use because of their effects on the environment and/or human health.</p> <p>For example, in the purchased "Keune Style" aerosols and other "Keune Style" products in jars, the company has phased out the UV filters because of their suspected negative impacts on coral reefs. Another example is that in the new "So Pure" shampoo's (launch early 2023) polyquaternium-10 is replaced with guar, an ingredient with better performance on biodegradability and aquatic toxicity.</p> <p>Additionally, the company has set an internal goal to reach a natural origin (as defined by ISO 16128) and biodegradability (readily biodegradable according to OECD 301 and 310 guidelines) of &gt;95% for all hair care products and &gt;90% for style products.</p> <p>The pollution of Keune Haircosmetics' wastewater is measured regularly by an external party at the request of the Dutch 'Waterschappen'. To reduce the waste water and the pollution of the waste water, product leftovers from mixing / storage tanks and filling machines are collected and disposed as chemical waste in drums, instead of flushing into the wastewater system. Additionally, the company has a mobile high pressure cleaning system to reduce waste water during the cleaning of mixing and storage tanks.</p> <p>Oil and silt are also separated from the wastewater with filters.</p>



## B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

Keune Haircosmetics BV

UPDATED AS OF:

05/09/2023

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Environmentally Intensive Industries
<b>TOPIC</b>	Water Intensive Industries
<b>SUMMARY OF ISSUE</b>	As a manufacturing company, Keune's products are water intensive. Keune's main impact lies in water used to manufacture products, water used during production (eg. for cleaning) and water consumed during the use of the products, by the customer.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	95%-100% of Keune Haircosmetics' revenue comes from water-intensive products.
<b>IMPACT ON STAKEHOLDERS</b>	<p>In 2022:</p> <ul style="list-style-type: none"> <li>- 55% of Keune's water withdrawal came from ground water</li> <li>- 45% came from a third party.</li> <li>- Water withdrawal was 2.59 m3 per ton bulk produced</li> </ul> <p>Keune's manufacturing plant is located in Soest, the Netherlands; an area with low water stress according to the WRI Aqueduct water risk atlas.</p>
<b>IMPLEMENTED MGT PRACTICES</b>	<p>Keune Haircosmetics monitors the water withdrawal, consumption and disposal. For 2030, the company has set a goal to recycle 90% of the water by investing in a water recycling plant. Additionally, the company has a closed loop system for cooling water, which means a water reuse of approximately 30% of the water used.</p> <p>For the new So Pure line (launch April 2023) Keune Haircosmetics has made:</p> <ul style="list-style-type: none"> <li>- The shampoo formulae 5-10% more concentrated compared to the old So Pure (based on the calculation of the number of active substances in the shampoo)</li> <li>- The conditioners formulae 50% more concentrated (based on user tests; the same effect is achieved with 50% less conditioner).</li> <li>- Pump with a smaller dose (2 ml per pump instead of 4 ml in the old SP), which encourages the consumer to consume less.</li> </ul>