

Poush Srl

Disclosure Report Date Submitted: February 4th, 2025

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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:

- 1) Intentional misrepresentation of practices, policies, and/or claimed outcomes during the company's certification process
- 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** $\boxed{}$ 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		\checkmark	
Breaches of Confidential Information		V	
Bribery, Fraud, or Corruption			
Company has filed for bankruptcy		V	
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		K	
Litigation or Arbitration			
On-Site Fatality		V	
Penalties Assessed For Environmental Issues		N	
Political Contributions or International Affairs		K	
Recalls			
Significant Layoffs		V	
Violation of Indigenous Peoples Rights		N	
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		K
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)		V
Company prohibits freedom of association/collective bargaining		\searrow
Company workers are prisoners		\searrow
Conduct Business in Conflict Zones		\checkmark
Confirmation of Right to Work		V
Does not transparently report corporate financials to government		\searrow
Employs Individuals on Zero-Hour Contracts		K
Facilities located in sensitive ecosystems		N
ID Cards Withheld or Penalties for Resignation		\
No formal Registration Under Domestic Regulations		< >
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		\checkmark
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		N
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		\checkmark
Negative Social Impact		\checkmark
Other		\checkmark



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other - Disclosure Industries

Topic	Clients in Controversial and Ineligible Industries
Summary of Issue	Poush Srl has clients in the following industries: Fossil Fuels Production and Gambling.
	The types of services/products offered to these clients include:
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year, 0.2% of the company's annual revenue was from clients in Fossil Fuels Production and 2.57% from Gambling.
Impact on Stakeholders	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. Companies offering certain types of services and products to controversial clients are required to have at ma inimum a grievance/complaints mechanism and a whistleblower protection policy.
Implemented Management Practices	Poush Srl has the following mechanisms in place to manage the risks related to its business relationships with clients in controversial and ineligible industries: Grievance/complaints mechanism. This is accessible to the public through the company's website, email, and telephone. To be accepted and investigated, a complaint must meet the following criteria: it should include contact information (if not submitted anonymously), a description of the claim, the date and time of the incident, and a suggested resolution. The company will acknowledge receipt of the complaint within the first 48 hours of receiving it and will provide updates on the status and resolution during the analysis process. Whistleblower Protection Policy. The policy includes the following statements:



At Poush, we are committed to providing a respectful and transparent environment for our employees, customers, and partners. This policy aims to establish a secure framework for Poush stakeholders to report any unethical, illegal, or non-compliant behaviour with the company's values. It guarantees the confidentiality of reports and protects whistleblowers from any form of retaliation while allowing for a rapid and effective resolution of the issues raised. The identity of whistleblowers is protected and will only be revealed with their explicit consent or if required by law. Any form of retaliation, whether termination, harassment, or discrimination, is strictly prohibited. Sanctions will be applied against anyone who seeks to intimidate or harm a whistleblower. Each report is subject to an impartial investigation conducted by the HR manager in the case of a report from an employee or intern or by the agency manager in the case of a client report. The facts are verified and, if any breaches are confirmed, corrective measures are implemented within a reasonable time. In the event of anonymity, the time limit for resolving the report may be extended depending on whether or not the information received is usable. Once the problem has been resolved, and within the limits of confidentiality, the whistleblower is informed of the actions taken to respond to their report. The company is committed to promoting an environment where everyone feels free to report problematic behaviour without fear of reprisal. This policy is regularly reviewed to remain compliant with the law and adapted to the needs of the company. Report Grievance Mechanisms **Management Comments** Poush defined exclusionary sectors in terms collaboration in order to clarify the company's position and standardise values within the team. The company has also introduced a tool for classifying customers and prospects according to their environmental, societal, cultural, and local impact, and according to any CSR practices they may have. This tool enables them to make more informed decisions in terms of the impact of customers' activities on society.