



Coffee and TV Group Ltd

Disclosure Report

Date Submitted: February 19th, 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.

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"/>
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"/>
Other	<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 Industries

Topic	Company serves clients in Controversial Industries
Summary of Issue	<p>Coffee and TV Group Ltd has clients in the following industries:fossil fuels and gambling.</p> <p>The types of services/products offered to these clients include: - Creative services, such as 2D, 3D, colour grading and motion graphics.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year, 01.7% of the company's annual revenue was from clients in fossil fuel and 1.3% from gambling.
Impact on Stakeholder(s)	<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>
Implemented Management Practices	<p>Coffee and TV Group 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 their website.The company investigates claims that are material, credible, and specific.</p> <p>1. Material Claims: The complaint must involve significant issues that could impact the business's operations, reputation, or legal standing.</p> <p>2. Credible Claims: Claims must be based on verifiable facts and evidence, such as documented information or credible witness testimony. Unfounded or speculative claims will not be</p>

investigated.

3. Specific Claims: Complaints should be clear and detailed, pinpointing specific incidents or actions of concern. Generalized accusations without clear examples will not be examined. Specificity is essential for proper evaluation and resolution.

The company will communicate regularly about each step and its outcome during the process of resolving the grievance. The company will confirm when a resolution has been reached. The steps in this process include a formal meeting (either online or in-person), an investigation, and a response. Each step is expected to take no longer than 10 working days.

Whistleblower Protection Policy. The policy includes the following statements:

- 1. *Company Commitment to Protecting Whistleblowers from Retaliation.* We are fully committed to protecting stakeholders who report concerns in good faith through our grievance and complaints mechanisms. We understand that raising a concern may be uncomfortable, and we take all necessary steps to ensure that whistleblowers are not subjected to any adverse consequences for doing so. Key Principles:
 - *No Retaliation:* The company has a strict zero-tolerance policy for retaliation against whistleblowers. This means no employee or stakeholder will be subjected to dismissal, discrimination, harassment, intimidation, or any other form of retaliation for reporting genuine concerns.
 - *Fair Treatment:* Whistleblowers will be treated with respect throughout the process, and their concerns will be taken seriously, with due consideration given to any potential risks or vulnerabilities they may face as a result of their disclosure.
- 2. *Consequences of Retaliation Against Whistleblowers* Retaliation against a whistleblower. undermines the integrity of our grievance and complaints mechanisms and is a violation of our policies. If retaliation is identified, the company will take immediate and appropriate disciplinary action, up to and including termination of employment or contractual agreements, depending on the severity of the offense. Consequences for Retaliation Include:
 - *Disciplinary Action:* Individuals found to have

	<p>retaliated against a whistleblower will face disciplinary action. This could include formal warnings, suspension, or termination of employment or contractual agreements, depending on the severity and nature of the retaliation.</p> <ul style="list-style-type: none"> • Legal Consequences: In some cases, retaliation may also have legal implications. The company will take necessary steps to support any legal proceedings, including reporting the retaliation to the relevant authorities. • 3. Mechanisms to Ensure Whistleblower Protection. The company has implemented various mechanisms to protect whistleblowers throughout the grievance and complaints process. These mechanisms are designed to preserve confidentiality, prevent retaliation, and ensure that concerns are handled fairly. Key Mechanisms Include: <ul style="list-style-type: none"> • Confidentiality of Reports: All complaints are kept confidential and contact information is requested for follow-up purposes only. We will seek the Whistleblower's permission before reaching out to additional parties regarding the issue, except where required by law. All complaints, regardless if they are accepted or ignored, will be kept in a secure file. • Clear Communication of Involved Parties: At the outset of the grievance process, stakeholders raising concerns will be informed about who will be involved or informed. This includes the individuals responsible for investigating the matter and any external parties who may need to be consulted. This transparency helps manage expectations and maintain trust in the process. • Risk Assessments for Vulnerable Stakeholders: Where necessary, we will work with independent third parties, such as external consultants or legal advisors, to assess any potential risks to stakeholders, especially vulnerable individuals or groups. This helps ensure that appropriate protective measures are in place before proceeding with any investigation. • Grievance & Complaints Mechanism: Grievance Managers and other Leadership Members involved in the Complaints Process will follow the Resolution Process detailed in our Grievance & Complaints Process to ensure consistency amongst all complaints.
Report	Contact Complaints form Whistleblower protection policy