

Esencia Patagonia

Disclosure Report Date Submitted: June 25th, 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:

- 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		K
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)		V
Company prohibits freedom of association/collective bargaining		
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		\
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		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		N
Workers Under Bond		V
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		N
Child or Forced Labor		N
Negative Environmental Impact		V
Negative Social Impact		V
Other		\checkmark



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Operations in Sensitive Ecosystems

Topic	The company offers travel experiences in sensitive ecosystems across Patagonia, Argentina.
Summary of Issue	Esencia Patagonia offers travel experiences in the following sensitive areas: Llao Llao Municipal Park and Nahuel Huapi National Park. Both territories have ecosystems protected for their rich archaeological and anthropological history, as well as the biodiversity and native species they contain. Esencia Patagonia shared that this status as protected areas does not exclude them from the possibility of being exploited for tourism, as long as the company has the relevant authorization to operate excursions.
	B Lab Global received a complaint claiming that Esencia Patagonia had offered a hunting trip involving species not authorized for hunting under local regulations, specifically pumas. The company refused this accusation and claimed that hunting experiences were never included in the company's portfolio.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The company reported that around 90% of its activities are carried out within protected areas such as the Municipal Park and the National Park. This is because the municipal district in which it works is located within the Nahuel Huapi National Park.
Impact on Stakeholders	Having facilities/operations near protected/sensitive ecosystems can potentially impact the flora, fauna, and quality of the ecosystem (e.g., noise & light pollution from the facilities, spills, air/soil/water pollution owing to the company's operations). Also, there is a risk of negatively impacting the local communities.
	Like all tourist activities, even in areas authorized by the corresponding government entities, Esencia Patagonia's operations have an environmental impact on the territory visited, such as soil erosion due to horse-drawn vehicles and noise pollution.
Implemented Management Practices	 Esencia Patagonia is registered as a Travel Agency at the National and Municipal levels. It recently renewed its



	registration with the National Parks on January 7, 2025, to operate as a Tourism Agency. The company is authorized to offer trekking, wildlife and plant observation, as well as cycle tourism activities. • All of the company's excursions are accompanied by qualified local guides who are knowledgeable about the Park, its flora, and fauna. They are part of the team every season as spokespersons and educators for visitors in mitigating the impact. They know perfectly well where to go, they know how to act in case of encountering wild species, and how to educate the visiting public not to feed them or interfere with their ecosystem beyond what is permitted by the National or Municipal Park. Regarding allegations of involvement in the illegal hunting of pumas, the company provided the following statement: • Between March 30 and April 4, 2019, Esencia Patagonia organized a trip for three guests at a private lodge in the province of Río Negro. While the company did provide camping and catering services at the site, its role was strictly limited to offering observational support for the event (a photographic safari), similar to the activities conducted during the rutting (mating) season in the area. No hunting experience was offered by Esencia Patagonia.
Report	 Company's portfolio, Company's website
Management Comments	"We reaffirm that Esencia operates in a sensitive ecosystem, and for this reason, since its inception as a tourism agency, it has never offered, nor currently offers, hunting experiences or programs." "Esencia Patagonia, by philosophy and purpose, does not offer or organize hunting activities, as we value the diversity and vitality of local and introduced exotic fauna. Our entire catalog and value are focused on environmental education through a regenerative bond with nature."