



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: Comaco
 Date Submitted: 05/26/2022

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:

Comaco

UPDATED AS OF:

05/26/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Energy and Emissions Intensive Industries
SUMMARY OF ISSUE	As a company that leases industrial machines such as forklifts, warehouse towing machines, etc. that consume liquid petroleum gas and diesel, Comaco operates in an industry in which energy and carbon emissions are a material environmental issue.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	The key sources of energy for the company's equipment are are electricity, liquified petroleum gas and diesel. More than 80% of the company's revenue is derived from LPG-powered or petrol-powered equipment.
IMPACT ON STAKEHOLDERS	Impacts related to carbon emissions and climate change.
IMPLEMENTED MGT PRACTICES	<p>Comaco quantified the Corporate Carbon Footprint for the calendar year 2020 period, through the measurement of greenhouse gases (GHG) in scopes 1,2 and 3.. The company is committed to reducing its energy consumption by 2% by the end of 2023 and a reduction of 8% by 2026. The company's business model seeks to contribute to the reduction of the use of conventional fossil fuels through the use of forklifts that are powered by cleaner combustion such as liquefied gas and electricity. As a part of the Race to Zero initiative of the UNFCCC, the company is committed to achieving net zero emissions by 2030,</p> <p>Electric powered vehicles already represent 18% of the company's total fleet. Per the company's business plan, they have a commitment to increase the number of 2-ton electric forklifts in their fleet by 12% by 2022 and 20% by 2023.</p> <p>The company participated in an emission mitigation project with SocialGreen certified by the UN through the 2.5 MW Rice husk based cogeneration plant at Hanuman Agro Industries Limited. The company is also exploring a commercial opportunity regarding the sourcing of cranes with green hydrogen from expert suppliers in hydrogen as an alternative fuel to current batteries, which pose several drawbacks in their logistics.</p> <p>Comaco has established objectives and goals within the framework of the 2020 environmental management system, where a matrix was created to manage the environmental impact by pillar. It is in this context that objectives and goals were generated for GHG emissions from the use of electrical energy.</p>
REPORT	<p>Comaco obtained a voluntary cancellation certificate from the UN, which verifies that the SocialGreen project seeks to mitigate emissions through various initiatives, with a special tendency in the project to generate energy through biomass rice husk in the Hanuman Agro Industries Limited plant project.</p> <p>The company will allocate 5 million pesos this year to finance Chilean entrepreneurship projects around REGENERATION, sponsoring the national entrepreneurship championship Nothing Stops Us Regeneration.</p>