

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: Agrosmart Date Submitted: 25 January 2023

Please indicate if the company is involved in pro following. Select Yes for all options that apply. Animal Products or Services		ide in any the
Animal Products or Services		
		V
Biodiversity Impacts		√
Chemicals		V
Company Explanation Of Disclosure Item Flags	İ	V
Disclosure Alcohol		V
Disclosure Firearms Weapons		V
Disclosure Mining		√
Disclosure Pornography		V
Disclosure Tobacco		V
Energy and Emissions Intensive Industries		7
Fossil fuels		√
Gambling		V
Genetically Modified Organisms		V
Illegal Products or Subject to Phase Out		V
Industries at Risk of Human Rights Violations		V
Monoculture Agriculture		√ V
Nuclear Power or Hazardous Materials		V
Payday, Short Term, or High Interest Lending		V
Water Intensive Industries		V
Tax Advisory Services		V

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		V
Child or Forced Labor		V
Negative Environmental Impact		V
Negative Social Impact		V
Other		V

Outcomes & Penalties	True	False
Please indicate if the company has had any forma agency or been assessed any fine or sanction in the the following practices or policies. Check all that a	ne past five y	
Anti-Competitive Behavior		V
Breaches of Confidential Information		√
Bribery, Fraud, or Corruption		√
Company Explanation Of Disclosure Item Flags		√
Company has filed for bankruptcy		V
Consumer Protection		√
Financial Reporting, Taxes, Investments, or Loans		V
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		V
Labor Issues		V
Large Scale Land Conversion, Acquisition, or Relocation		V
Litigation or Arbitration		V
On-Site Fatality		V
Penalties Assessed For Environmental Issues		V
Political Contributions or International Affairs		V
Recalls		√
Significant Layoffs		V
Violation of Indigenous Peoples Rights		√
Other		V

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		V
Company prohibits freedom of association/collective		V
Company prohibits freedom of association/collective bargaining Company workers are prisoners		1
		N,
Conduct Business in Conflict Zones		V
Confirmation of Right to Work		$\sqrt{}$
Does not transparently report corporate financials to government		V
government Employs Individuals on Zero-Hour Contracts		$\sqrt{}$
Facilities located in sensitive ecosystems		V
ID Cards Withheld or Penalties for Resignation		V
No formal Registration Under Domestic Regulations		V
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
Sale of Data		$\sqrt{}$
Tax Reduction Through Corporate Shells		V
Workers cannot leave site during non-working hours		V
Workers not Provided Clean Drinking Water or Toilets		V
Workers paid below minimum wage		V
Workers Under Bond		V
Other	1	
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B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY: Agrosmart UPDATED AS OF: 25 January 2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Other - Clients in Controversial Industries
горіс	The company works with clients in the agroproducing industry on an ongoing basis.
SUMMARY OF ISSUE	Agrosmart generates insights from collecting real-time data from sensors, satellites, and farmer interactions, and provides intelligence to support decision-making across the agriculture supply chain in Latin America, including Brazil. Agrosmart provides solutions that help farmers adopt better practices, increasing their yield,
	reducing inputs and water use, and avoiding greenhouse gas emissions. The data also allows farmers and corporations to communicate with their stakeholders with more transparency. Thus, by promoting traceability, they capture a value that generates extra income; the increase in income and improved efficiency in the same land also contribute to avoiding deforestation.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	More than 90% of the company's revenues comes from clients in the agriculture industry.
IMPACT ON STAKEHOLDERS	Companies that work with clients in controversial industries can 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.
	B Lab has flagged the involvement of companies with clients in controversial industries as a material issue and new standards will be created to address possible risks related to this matter.



B Corp Certification - Disclosure Questionnaire Documentation

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DISCLOSURE QUESTIONNAIRE CATEGORY

The Agrosmart ESG platform helps companies monitor their supply chain's socio-environmental indicators, and it can be used by any nature-based business that needs data and diagnosis on how well their suppliers are doing in adopting good practices.

Many of the company's investors have formal policies around forbidden industries, Agrosmart does not work directly with companies involved in the production, trade, or use of the following products, substances, or activities listed below:

- Those that are illegal under host country laws, regulations, or ratified international conventions and agreements.
- Weapons and ammunition.
- Gambling, casinos, and equivalent enterprises.
- Wildlife or wildlife products regulated under Convention on International Trade in Endangered
- Species of Wild Fauna and Flora (CITES).
- Radioactive materials.
- Unbonded asbestos fibers.
- Forestry projects or operations that are not consistent with the Environment and Safeguards Compliance Policy (GN-2208-20).
- Polychlorinated biphenyl compounds (PCBs).
- Pharmaceuticals subject to international phase-outs or bans.
- Pesticides/herbicides subject to international phase-outs or bans.
- Ozone-depleting substances subject to international phase-out.
- Drift net fishing in the marine environment using nets in excess of 2.5 km. in length.
- Transboundary trade in waste or waste products 9, except for non-hazardous waste destined for recycling.
- Persistent Organic Pollutants (POPs).
- Non-compliance with workers' fundamental principles and rights at work.

IMPLEMENTED MGT PRACTICES

Sustainability report 2021 - https://docsend.com/view/jjs5s7c6tvw8npgj Case studies - https://youtu.be/efMmdYk8G98