



KoRo Handels GmbH

Disclosure Report

Date Submitted: June 7th, 2024



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.

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](#)
- 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 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"/>
Fossil fuels 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 checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input 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: Recalls

Issue Date	Recall in 2020, 2021 and 2022
Topic	Recalls
Summary of Issue	<p>KoRo had 8 product recalls between 2020 and 2022:</p> <p>For the year 2022:</p> <ol style="list-style-type: none">1. Organic cashew butter: Incorrect allergen warning indicated on the packaging.2. Organic date hazelnut cream: The presence of mold.3. Organic Cassia Cinnamon: Exposure to ethylene oxide.4. Organic hazelnut butter: Incorrectly labeled products <p>For the year 2021:</p> <ol style="list-style-type: none">1. Organic Energy Ball Salted Peanut: Incorrect allergen warning indicated on the packaging.2. Organic Moringa powder: Exposure to ethylene oxide.3. Organic smoked tofu almond sesame: Exposure to ethylene oxide. <p>In 2020 and 2021:</p> <p>Organic Tahin 250g and 500g: 3 recalls of various batches due to exposure to ethylene oxides, as part of a wave of recalls in Europe.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	KoRo's total recall percentage represents 0.43% of its sold units between 2020 and 2022.
Impact on Stakeholders	<p>KoRo's recalls were carried out as a preventive measure to protect consumers and to minimise possible health effects on the end consumer. Recalls are supervised and evaluated by local food monitoring organisations. All recalls and mitigation measures are checked by auditors in KoRo's annual IFS audit. There have not been reports of serious adverse effects from consumers with regards to the recalls mentioned.</p> <ul style="list-style-type: none">• Severe risks from allergens are relatively low as most products containing potential allergens are clearly labeled. However, products containing nuts and peanuts pose a higher and more critical risk.• Residue contaminants like ethylene oxide and mycotoxins are banned in the EU and require recalls due to potential genotoxic risks. The overall risk is low to

	<p>medium, with higher concerns for long-term and large-quantity consumption. Recalls prioritizing consumer protection have been made all over Europe, even for contaminants present in small quantities or unevenly distributed.</p> <ul style="list-style-type: none"> • Mold is easily recognisable and does not produce toxins therefore the overall risk is low.
Resolution	<p>KoRo has implemented procedures and conducted analyses following the product recalls. The company follows policies and practices set by food authorities, and all measures taken are reported to the management.</p> <p>KoRo undergoes annual audits by an external accredited certification body for the IFS certificate, and the final report is reviewed and validated by the company management.</p>
Implemented Management Practices	<p>KoRo has implemented a range of ambitious measures.</p> <p>The company takes measures directly and/or with the producer, depending on their contribution to overall prevention. Before taking any measures, the company coordinates with and informs the authorities and certification bodies. All measures had to be accepted by the local food authorities.</p> <ul style="list-style-type: none"> • Regarding ethylene oxide exposure: KoRo increased internal monitoring for ethylene oxide. KoRo requires batch-specific analyses for certain products, such as sesame. KoRo also conducts risk-based investigations for incoming goods. • Regarding incorrect packaging: Manufacturing processes have been improved and respective training has been implemented. Raw materials are scanned to validate if they are suitable for the product. Additional protocols for quality checks were implemented. No further issues have occurred. • Regarding incorrect allergens warnings: The label was amended to include allergens warnings as required. • Regarding mold: KoRo switched the producer and supply chain. New suppliers are closely monitored. No further issues have occurred.
Related Incidents	<p>No related incidents have occurred.</p>

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Suppliers located in Conflict Zones

Topic	Company has suppliers in Conflict Zones
Summary of Issue	KoRo purchases its Fairtrade and Organic mango stripes directly from a tier 1 supplier in Burkina Faso with no intermediaries involved.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	Mango stripes from Burkina Faso account for less than 1% of KoRo suppliers' expenditure (data from 2023).
Impact on Stakeholders	Business activities in conflict zones are considered high-risk because they are more likely to cause or contribute to conflict and sociopolitical instability.
Implemented Management Practices	KoRo takes supplier standards seriously. The company requires all their suppliers to complete a questionnaire to confirm their adherence to the ILO core labor standards. Additionally, for certain products such as the Mango stripes from Burkina Faso, KoRo prioritizes environmental responsibility by relying on Organic certification to ensure compliance with environmental standards; and Fairtrade certification for working conditions and fair pay to farmers and workers. To further ensure the quality of KoRo products, the company occasionally and in case of need conducts supplier visits.
Report	<p>KoRo Fairtrade certification code: FLO ID 44050</p> <p>KoRo IFS certificate: https://assets-01.koro-cdn.com/media/12/4b/f8/1709049449/IFS_Zertifikat_englisch_24032025.pdf</p> <p>KoRo Organic certificate: https://d1v549azfiolas.cloudfront.net/media/c0/49/a7/1693830669/Zertifikat_Bio_KoRo_english-2023.pdf</p>