



Prodigioso Volcán

Disclosure Report

Date Submitted: March 11th, 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.

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 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	Clients in Controversial Industries
Summary of Issue	<p>Prodigioso Volcán is a communications company whose service involves actions, plans, and products linked to communication and understanding the client's audience. The company creates Sustainability publications, awareness campaigns, and instructional communication as well as support website design for clear communication to target audience. Over the last 5 years Prodigioso Volcán has had clients operating in the Alcohol, Bottled Water Defence, Fossil Fuels (other than coal, oil sands), Nuclear Power or Hazardous Materials and Gambling industries. The service offered by Prodigioso Volcán can be sold to clients in both controversial as well as non-controversial industries.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>Clients considered to operate in controversial industries have represented a total of 20.7% of the company's revenue over the 2022 fiscal year.</p> <p>FY2022 clients in the Fossil Fuel industry represented 8.60% of the company's revenue, clients in the Pharmaceutical sector represented 11.67%, clients in the Alcohol sector represented 0.33% and clients in the Bottled Water industry represented 3.48% of the companies revenue at the time, although their project was not directly involved with bottled water.</p> <p>Clients operating in the Defence Sector represented 0.10% of the company's revenue in FY2022, 0.06% of total revenue over the 5 year period.</p> <p>Clients operating in the Nuclear Power or Hazardous Materials industry were clients whose energy portfolio represented 5% of nuclear energy, with commitments in place of closure of their nuclear power plants. Revenue from clients in this industry represented 8.27% of the company's FY2022 revenue.</p> <p>For the Energy industry the nuclear Energy represents the 20% of the country's energy pool (mix). Our client, Iberdrola, has an energy portfolio where nuclear energy just represented 5% of the total company installed capacity in 2022.</p>

	<p>The company had one client operating in the Gambling industry in 2019 that represented 1.66% of the company's revenue; the company has decided to not take on new projects with companies in this sector.</p>
<p>Impact on Stakeholders</p>	<p>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.</p> <p>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.</p>
<p>Implemented Management Practices</p>	<p>Prodigioso Volcán is developing a system to evaluate the social and environmental risks derived from its clients' activities. By orienting its decisions based on non-exclusive principles, we do not collaborate with the following activities:</p> <ul style="list-style-type: none"> -Development of activities in countries where their political regime is intolerant and there is no respect for human rights. -The production techniques used are polluting, harmful and dangerous. -Minors are exploited at work. -Manufacture of nuclear material. -Destruction of the environment and recurring exploitation of natural resources without considering their impact. -Non-consideration of the basic human rights of workers. -Spirits and tobacco industry. -Arms factory. -Gambling industry. -Use of aggressive and offensive advertising. -Impulse of violence. -Pornography industry <p>While developing this protocol, as mentioned above, the company now holds an exclusion policy for working with controversial industries such as Gambling or Defence as well as arms companies, pornography and companies that violate human rights and have sentences to that effect.</p> <p>The company only works with companies operating in industries considered controversial in cases where clients are in the process of sustainable transformation of their practices or businesses, evaluating their positive actions using the following criteria:</p> <ul style="list-style-type: none"> - Promotion of local or community development in developing

	<p>countries.</p> <ul style="list-style-type: none"> - Supply of high-quality products and services that are useful or long-term for the community that manages to improve the standard of living and reduce the existing gaps. - Care for the environment and protection of biological diversity. - Protection of natural resources. - Promotion of renewable energies. - Contribution to developing countries. - Regarding the fundamental rights of workers. - Projects constituted in agreement with their communities. - Facilitate equal opportunities between women and men in the company. - Companies that generate stable employment, which help fix the population in more depressed areas. <p>This evaluation is carried out using non-financial information of the company's statements, from the performance reports, publications of civil society organizations specialized in the protection of human rights, university chairs of human rights, etc.</p> <p>Throughout 2023, Prodigioso Volcán will conclude the process of formulating its human rights policy, while the European Due Diligence Directive is being discussed at the European level; participating in multisectoral forums in which inputs are being provided to this debate and establishing an alliance with the Akuaipa organization, specialized in this matter.</p>
Report	Policy of collaboration with customers and third-party
Management Comments	<p>As a communication company, we are led to collaborate in a number of industries, some of which pose major environmental, social, and governance (ESG) challenges. That's why we have adopted sector policies laying down strict ESG criteria meant to govern our products, services, and professional relations in these sensitive areas.</p> <p>Per the United Nations Sustainable Development Goals, the company has thus pledged to act as a catalyst in the energy transition, combat deforestation, and safeguard local populations. More generally, our policies incorporate ESG criteria to protect the human rights of workers throughout the value chain, and local communities.</p> <p>These policies apply to all our business lines, products, and services where we work. Effective ESG management and avoidance of controversies are crucial to our company's strategy.</p>



	If you or someone is aware of any specific practice related to our commitments to human rights, environmental protection, social welfare, and ecological transitions, please contact us via this form.