



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.

Certified



Corporation

DISCLOSURE QUESTIONNAIRE

Company Name: The Delphi Group

Date Submitted: 08/01/2021

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:

Nomen Foods

UPDATED AS OF:

09/02/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Alcohol
TOPIC	Company sells alcohol products
SUMMARY OF ISSUE	Nomen Foods is a distributor that earns a material amount of revenue from the sale of alcohol.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year, 2% of Nomen Foods' revenue was earned from the sale of alcohol.
IMPACT ON STAKEHOLDERS	Alcohol may have a negative impact on the health and well-being of individuals and their communities
IMPLEMENTED MGT PRACTICES	Nomen Foods sells rice liquor produced by a third party that complies with all regulations related to the production of alcohol. The company sells rice liquor to clients who are not final consumers, but distribution companies or clients from the restaurant sector. Alcohol is not served by Nomen Foods to final consumers and does not have practices related to selling alcohol to minors. This responsibility is left for the distributors or clients.



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PROVIDED BY:

Nomen Foods

UPDATED AS OF:

09/02/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Biodiversity Impact
SUMMARY OF ISSUE	As a agricultural company, Nomen Foods operates in an industry in which biodiversity impact is a material environmental issue. The rice producers are located in the natural reserve of the Delta of the Ebro River basin, and this contributes greatly to the biodiversity maintenance, as the rice farms are a natural habitat to many protected species (birds and anfibiens) providing food and conditions for reproduction.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 80% of Nomen Foods's supplier expenses come directly from farms.
IMPACT ON STAKEHOLDERS	Agriculture poses a risk to local ecosystems of flora and fauna as well as the potential degradation of cultivated land. The company operates within a natural park with the presence of protected species where in some places no agricultural activity can take place.
IMPLEMENTED MGT PRACTICES	Nomen Foods is owned by a cooperative and ensures that its producers cultivate in compliance with the environmental requirements defined in community agricultural policies and those defined by the Ebro Delta Natural Park. The company receives aid from the European Community to compensate all areas of action related to the use of phytosanitary products and nitrogenous fertilizers due to the area in which it operates. Belonging to this group is a obligatory in order to access subsidies. Of all the subsidy declarations, a random percentage is taken from those that undergo on-site inspections. All invoices related to the consumption of agricultural products must also be presented. There is a Plant Defense Group that centralizes actions on certain pests, delegating the farmer responsibility for the crop to this organization. The field technicians advise the partners/farmers in the event that there is a specific situation that is not covered. The regulation of the use of chemicals is marked by the government and by the regulations of the natural park. There is a registry where all phytosanitary products and fertilizers served to farmers are monitored. All must respect the regulations.



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Nomen Foods

UPDATED AS OF:

09/02/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	As an agricultural company, Nomen Foods operates in an industry that is water intensive.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 80% of Nomen Foods's supplier expenses come directly from farms.
IMPACT ON STAKEHOLDERS	As a water intensive industry, agriculture poses risks such as water stress or depletion of local water sources if water use is not appropriately managed. The company operates in the Erbo River Basin, an area managed by the Hydrographic Federatino of the Ebro. Irrigation water comes from this river basin
IMPLEMENTED MGT PRACTICES	The company is in an area where it is necessary to have the field flooded, thereby conditioning the irrigation system. The Irrigation Community is the organization that manages the water assigned to it by the Ebro Hydrographic Confederation among the producers. Each producer is assigned an amount of water based on the hectares they produce, so that use is optimized and distributed equitably. Each farmer has to manage the flow available to each farm through small dams and water containment gates.



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Nomen Foods

UPDATED AS OF:

09/02/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Facilities located in sensitive ecosystems
TOPIC	Company has producer partners located in a wetland nature reserve
SUMMARY OF ISSUE	<p>"Nomen Foods and their producer partners are located in the Ebro Delta Natural Park, which is a wetland nature reserve. River, sea, bays, beaches, dunes, saltmarshes, riverside woodlands, coastal lagoons, fluvial islands and ullals (pools), make up its natural landscape, and, along with the rice paddies, are home to a great variety of living things (birds, fish, reptiles, amphibians, invertebrates and so on) adapted to the different habitats. The region of Catalonia has designated Ebro Delta as a natural park.</p> <p>The company's facilities and the partners' rice fields are located in the town of Deltebre, which according to the DECRET 332/1986, on the declaration of the Parc Natural del Delta de l'Ebre i de les Reserves Naturals Partials de la Punta de la Banyà i de l'Illa de Sapinya, has been declared a nature reserve since 1986."</p>
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	100% of the company's production are located in sensitive ecosystems.
IMPACT ON STAKEHOLDERS	Human activity in the park represents potential environmental risks, including potential negative impact on the park's flora, fauna, and wetland ecosystems.
IMPLEMENTED MGT PRACTICES	To mitigate potential risks, the company refers to its environmental assessment, "Environmental Aspects". Environmental Aspects covers the following thematic areas related to environmental risks: Energy, water consumption, wastewater, air quality (atmospheric emissions and noise), waste, consumption of natural resources, flora and fauna. Environmental Aspects is reviewed each year and an evaluation is carried out from September to September. The Quality Manager and the Head of Environmental Management are responsible for carrying out the evaluation. If there are any concerns raised during the assessment, then mitigating actions and controls are carried out and actions are taken on significant aspects.