



## 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: Grupo Laguna  
 Date Submitted: 05/10/2023

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:

Grupo Laguna

UPDATED AS OF:

05/10/2023

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Grupo Laguna
<b>TOPIC</b>	Water Intensive Industries
<b>SUMMARY OF ISSUE</b>	As a construction company, Grupo Laguna operates in an industry that is water intensive. Aspects of the civil construction industry that make it water intensive include water used for concrete production for all the stages of containment, foundation and structure, masonry sealing, and coating.
<b>SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)</b>	The company derived 100% of its revenue from the construction segment in 2021.
<b>IMPACT ON STAKEHOLDERS</b>	<p>Water-intensive industries pose risks such as water stress or depletion of local water sources if water use is not appropriately managed.</p> <p>The company sources its water from Curitiba's public network (Sanepar), water from reuse systems installed on construction sites, water from artesian wells built on the construction sites themselves, and water from water tankers, extracted from wells.</p> <p>Curitiba is not considered a water-stressed area, however low rainfall rates have affected the level of the reservoirs that supply the city of Curitiba, causing water rationing in the city. To mitigate this problem artesian wells are constructed on the construction sites and are using water from tanker trucks, which are supplied by reuse sources or from other water sources. Of the projects incorporated by Laguna, 7 (Iguaçu 2820, Mai Home, Mai Terraces, Ampio, BIOOS, PINAH and Vaz) of the 9 projects delivered from 2013 have an artesian well.</p> <p>The future strategy is to seek to deliver artesian wells in all Laguna developments.</p>
<b>IMPLEMENTED MGT PRACTICES</b>	<p>Grupo Laguna does not currently have reduction targets nor assesses how it compares with others in the industry; yet the company monitors its consumption and is studying its scenario to define targets.</p> <p>All the projects have some kind of environmental certification that require that the construction work and especially the operation (post construction) to have excellent indexes of low consumption.</p> <p>The certifications that Laguna possesses for thier projects include LEED and GBC.</p>
<b>REPORT</b>	<p>Galeria Laguna: <a href="https://www.gbcbrasil.org.br/midia/predio-em-curitiba-e-o-mais-sustentavel-do-mundo-com-assinatura-de-escritorio-premiado/">https://www.gbcbrasil.org.br/midia/predio-em-curitiba-e-o-mais-sustentavel-do-mundo-com-assinatura-de-escritorio-premiado/</a></p> <p>Llum: <a href="https://www.gbcbrasil.org.br/midia/gazeta-do-povo-llum-batel-da-construtora-laguna-e-eleito-o-edificio-mais-sustentavel-do-mundo/#:~:text=Essa%C3%A9%20a%20primeira%20vez,edif%C3%ADcio%20mais%20sustent%C3%A1vel%20do%20mundo.">https://www.gbcbrasil.org.br/midia/gazeta-do-povo-llum-batel-da-construtora-laguna-e-eleito-o-edificio-mais-sustentavel-do-mundo/#:~:text=Essa%C3%A9%20a%20primeira%20vez,edif%C3%ADcio%20mais%20sustent%C3%A1vel%20do%20mundo.</a></p> <p>Escritório 2820: <a href="https://grandesconstrucoes.com.br/Noticias/Exibir/escritorio-da-construtora-laguna-e-o-mais-sustentavel-do-brasil">https://grandesconstrucoes.com.br/Noticias/Exibir/escritorio-da-construtora-laguna-e-o-mais-sustentavel-do-brasil</a></p>

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<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Grupo Laguna
<b>TOPIC</b>	Energy and Emissions Intensive Industries
<b>SUMMARY OF ISSUE</b>	As a construction company, Grupo Laguna operates in an industry in which energy and carbon emissions are material environmental issues. Aspects of the industry that make it energy and emissions-intensive include the use of machinery and building materials.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	The company derived 100% of its revenue from the construction segment in 2021.
<b>IMPACT ON STAKEHOLDERS</b>	<p>As an energy-intensive industry, construction poses risks such as energy waste or overuse if this resource is not appropriately managed.</p> <p>The company's main source of energy comes from the electrical grid of the concessionary that serves the city of Curitiba (Copel). Sometimes generators are used, fueled with biodiesel, but these are rare cases.</p>
<b>IMPLEMENTED MGT PRACTICES</b>	<p>The company seeks to use equipment with low energy consumption and in relation to carbon emissions the company aims to use industrialized and rationalized constructive systems, reducing waste disposal and using recycled material. Grupo Laguna carried out a GHG Inventory Report for the year 2021, which is currently in process of validation, after which the company aims to determine emissions mitigation/reduction targets.</p> <p>In 2021 Grupo Laguna neutralized its Scope 1 and 2 emissions.</p> <p>The company does not currently carry out an assessment of how it compares to others in its industry in relation to energy consumption and emissions.</p> <p>The company T2H Ambiental was contracted by Laguna to prepare the greenhouse gas (GHG) emissions inventory of Laguna in 2021 based on scopes 1 and 2 through the Brazilian GHG Protocol Program methodology, compatible with ISO 14064 and Panel guidelines Intergovernmental Panel on Climate Change (IPCC).</p> <p>The company's emissions, considering the base year 2021, were 68.93 tons of CO<sub>2</sub>. Of these emissions, 25.55 tons of CO<sub>2</sub> (37.1%) are Scope 1 emissions and 43.38 tons of CO<sub>2</sub> (62.9%) are Scope 2 emissions.</p> <p>Laguna opted to neutralize carbon emissions through the acquisition of carbon credits from the CDM/UNFCCC standard project (Clean Development Mechanism of the Kyoto Protocol, UN) of the project for the collection and burning of biogas generated at the Landfill of Paulínia, purchasing in Feb/2023 140 CERs equivalent to 140 tons of CO<sub>2</sub> according to the VOLUNTARY CANCELLATION CERTIFICATE of the United Nations Framework on Climate Change Reference: VC/0107/2023. As a result, the 2021 emissions in Scope 1 and 2 were neutralized, leaving a balance of 71.07 CERs for the year 2022, still without an inventory.</p> <p>Below are access to documents:</p> <ul style="list-style-type: none"> <li>• Inventário de GEE 2021</li> <li>• Carteira de Neutralização das emissões</li> <li>• Certificado de compra dos créditos</li> </ul>