

## **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: RAC Engenharia Date Submitted: 04/29/2022

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		$\sqrt{}$
Chemicals		V
Company Explanation Of Disclosure Item Flags		<b>V</b>
Disclosure Alcohol		V
Disclosure Firearms Weapons		V
Disclosure Mining		√ V
Disclosure Pornography		V
Disclosure Tobacco		V
Energy and Emissions Intensive Industries	<b>V</b>	
Fossil fuels		V
Gambling		V
Genetically Modified Organisms		V
Illegal Products or Subject to Phase Out		V
Industries at Risk of Human Rights Violations		<b>1</b>
Monoculture Agriculture		7
Nuclear Power or Hazardous Materials		V
Payday, Short Term, or High Interest Lending		Ţ.
Water Intensive Industries	V	
Tax Advisory Services	· · · · · · · · · · · · · · · · · · ·	V
		<del>1</del>
Supply Chain Disclosures	Yes	No
Please indicate if any of the following statements company's significant suppliers.	are true regard	ing your

Supply Chain Disclosures	Yes	No	
Please indicate if any of the following statements are company's significant suppliers.	e true regardin	g your	
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		V
Breaches of Confidential Information		√
Bribery, Fraud, or Corruption		√
Company Explanation Of Disclosure Item Flags		√
Company has filed for bankruptcy		V
Consumer Protection		V
Financial Reporting, Taxes, Investments, or Loans		V
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		V
Labor Issues		<b>√</b>
Large Scale Land Conversion, Acquisition, or Relocation		V
Litigation or Arbitration		V
On-Site Fatality		V
Penalties Assessed For Environmental Issues		<b>V</b>
Political Contributions or International Affairs		V
Recalls		√
Significant Layoffs		<b>V</b>
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)		V
Company Explanation Of Disclosure Item Flags		√
Company prohibits freedom of association/collective bargaining		V
Company workers are prisoners		√
Conduct Business in Conflict Zones		$\sqrt{}$
Confirmation of Right to Work		$\sqrt{}$
Does not transparently report corporate financials to government		V
Employs Individuals on Zero-Hour Contracts		$\sqrt{}$
Facilities located in sensitive ecosystems		√
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		
Tax Reduction Through Corporate Shells		V
Workers cannot leave site during non-working hours		$\sqrt{}$
Workers not Provided Clean Drinking Water or Toilets		V
Workers paid below minimum wage		V
Workers Under Bond		V
Other	1	



## **B Corp Certification - Disclosure Questionnaire Documentation**

PROVIDED BY: RAC Engenharia UPDATED AS OF: 04/29/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
OPIC	Energy and Emissions Intensive Industries
UMMARY OF ISSUE	The company provides construction services, therefore RAC Engenharia operates in an energy and emissions intensive industry. The company has implemented certain energy savings practices in both their headquarters and construction sites to ensure minimum energy consume and waste.
IZE/SCOPE OF ISSUE e.g. \$ financial implication, # f individuals affected)	24% of the company's revenue is relevant to the energy intensity
MPACT ON STAKEHOLDERS	As a energy intensive industry, construction poses risks such as energy waste or overuse if this resource is not appropriately managed.
IMPLEMENTED MGT PRACTICES	- The company uses electrical energy from the energy company and also solar energy, - The company monitors the energy consumption and generation of its headquarters on a daily basis, - RAC Engenharia prioritize the purchase of local materials to reduce its emissions, - The company has practices to avoid the generation of waste and does the correct separation and destination of waste, - RAC Engenharia applied the Life cycle assessment or LCA for three projects, including its headquarter. This a methodology for assessing environmental impacts (including carbon emissions) associated with all the stages of the life cycle of a product/service. Their goal is to expand he use of LCA on other projects, - RAC Engenharia's headquarter is LEED Platinum certified, - The company's headquarter is Zero Energy Building (ZEB) and uses renewable energy produced on-site, - At its headquarters, the company obtained an energy reduction of almost 50% due to the efficiency of the systems, use of natural lighting, presence sensors and automatic dimming, - The company has an specific building project called Arten, which was the first zero carbon multi-residential project in Brazil, - RAC Engenharia measures the energy comsumption of its headequartes as well as its constructions. The carbon emission is measured for some of the constructions.



## **B Corp Certification - Disclosure Questionnaire Documentation**

PROVIDED BY: RAC Engenharia UPDATED AS OF: 04/29/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	As a company involved in civil engineering and construction, RAC Engenharia operates in a water intensive industry. The company has implemented certain water savings practices in both their headquarters and construction sites to ensure minimum water consume and waste.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	34% of the company's revenue is relevant to the water intensity
IMPACT ON STAKEHOLDERS	As a water intensive industry, construction poses risks such as water stress/waste if the water use is not appropriately managed.
IMPLEMENTED MGT PRACTICES	"- RAC Engenharia uses rainwater and also water provided by the sanitation company,  - The company's headquarter is self-sustaining in water which is possible through the following systems and practices: rainwater collection system, a potabilization process, water waste prevention actions as well as its own effluent treatment plant which allows the reuse of water,  - RAC Engenharia's headquarter is LEED Platinum certified,  - RAC Engenharia does not have operations in water stressed areas,  - The company installs on its construction areas rainwater collection systems to use the water on equipment washing and irrigation, does efficient landscaping using native species which reduces the need for irrigation, and prioritizes the use of efficient metals and tableware with flow control in order to prevent waste of water."