



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: Liquats Vegetals

Date Submitted: 02/23/2023

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:

Liquats Vegetals

UPDATED AS OF:

02/23/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	As a company that produces plant based drinks, Liquats Vegetals operates in an industry in which water use is a material environmental issue.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year, 100% of the company's revenue was earned from the sale of its plant based drinks.
IMPACT ON STAKEHOLDERS	<p>As a water intensive industry, plant based drinks production poses risks such as water stress or depletion of local water sources if water use is not appropriately managed.</p> <ul style="list-style-type: none">• The water used for the production process accounts for 58,8% of the water used by Liquats Vegetals, with the remaining 41,1% is used for industrial services and sanitary purposes. The water is sourced from the local water mains (98%) and from a local well (2%).• The water intensity of the company is 2.5 L/L of product in 2022 and It represents 1,2% of the anual water infiltration in the area.
IMPLEMENTED MGT PRACTICES	<p>Liquats Vegetals' facilities are not located in a water stressed region.</p> <ul style="list-style-type: none">• During the production process, approximately 39% of the water used is incorporated into the product, 5% is recycled, and 3% is evaporated. The rest of the water is treated in their water treatment plant to comply with the regulatory requirements and then returned to the river.• The company had a target to reduce water consumption to 2.3 L / L of product of paper in 2023 (an 18% reduction vs 2021 consumption rates) and has a technician dedicated full time to water management working along with a multidisciplinary team to achieve this objective. <p>Liquats Vegetals has an ISO14001 certified environmental management system.</p>



B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

Liquats Vegetals

UPDATED AS OF:

02/23/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Facilities located in sensitive ecosystems
TOPIC	Company located in The Montseny Biosphere Reserve and National Park
SUMMARY OF ISSUE	Liquats Vegetals is a plant based drink producer that is located in The Montseny Biosphere Reserve and National Park, consider a UNESCO Biosphere Reserve
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	100% of their production and 95% of their employees are located in The Montseny Biosphere Reserve and National Park
IMPACT ON STAKEHOLDERS	<p>Facilities that are located inside protected/sensitive ecosystems could potentially impact the flora, fauna and quality of the ecosystem (e.g. noise & light pollution from the facilities, spills, air / soil / water pollution owing to company's operations).</p> <p>The challenge of preserving the landscapes of The Montseny Biosphere Reserve and National Park concerns all regional stakeholders, including companies operating inside the reserve, and local authorities.</p> <p>The main potential risks associated with Liquats Vegetals' operations in the biosphere reserve are associated to the discharge of wastewater from their production processes and noise pollution</p>
IMPLEMENTED MGT PRACTICES	<p>Liquats works to preserve the natural heritage of The Montseny Biosphere Reserve and National Park through its commitment to treating its water prior to discharges and preventing any untreated wastewater or chemical spills. To ensure this the company has an in-house water treatment plant and has waterproofed the areas with a higher risk of spills, Liquats regularly trains their employees in best practices, prevention, and how to behave in case of a spill.</p> <p>In terms of noise pollution, Liquats Vegetals is monitoring their noise emissions which are compliant with the regulatory requirements and has investment plans to reduce these noise emissions further.</p>