



# PortAventura Entertainment, SAU

---

Disclosure Report  
Date Submitted: February 24th, 2026



---

## 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 of 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"/> |
| <a href="#">Energy and Emissions Intensive Industries</a>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 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"/> |
| <a href="#">Water Intensive Industries</a>   | <input checked="" type="checkbox"/> | <input 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"/> |
| <a href="#">Litigation or Arbitration</a>   | <input checked="" type="checkbox"/> | <input 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 type="checkbox"/> | <input checked="" 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: Energy and Emissions Intensive industry

PortAventura Entertainment, SAU is involved in the production/sale of products, or is part of an industry that can potentially be classified as energy and emission-intensive, meaning that they are more likely to have significant impacts on the environment based on their carbon emissions associated with their operations and their contribution to climate change. Certified B Corps are required to make transparent their involvement in such activities or industries.

For more information about the company's practices, please visit the company's webpage/ sustainability report, accessible [here](#).



---

# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Water Intensive industry

PortAventura Entertainment, SAU is involved in the production/sale of products, or is part of an industry that can potentially be classified as water intensive, meaning that they are more likely to have significant impacts on the environment, such as water stress or depletion of local water sources if water use is not appropriately managed. Certified B Corps are required to make transparent their involvement in such activities or industries.

Any party aware of specific company practices that have had a negative impact related to its involvement in these or other controversial industries, and which may constitute a violation of the B Corp standards, may contact us via our [public complaints procedure](#).

For more information about the company's practices, please visit the company's webpage/ sustainability report, accessible [here](#).



# Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation, Arbitration, and/or Penalties

| Disclosure Questionnaire Statement  |   |
|---|---|
| <b>Topic</b>  | Labor issues  |
| <b>Summary of Issue</b>   | Lawsuits were filed by employees and third parties alleging workplace accidents and occupational diseases resulting from the company's supposed non-compliance with occupational risk prevention regulations. |
| <b>Size/Scope of Issue<br/>(e.g. \$ financial implication, # of individuals affected)</b> | The company had 2 lawsuits related to labor issues.<br><br>The financial value associated with the lawsuits represented <1% of the company's annual revenue (fiscal year 2025).                               |
| <b>Impact on Stakeholder(s)</b>   | The main potential risks to employees and third parties are physical and emotional harm as well as economic losses.   |
| <b>Resolution</b>   | Both cases were settled with payment.   |
| <b>Implemented Management Practices</b>   | PortAventura Entertainment increased its occupational risk prevention audits.   |
| <b>Related Incidents (Yes/No)</b>   | No.   |