



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: Activas
Date Submitted: 11/16/2022

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		✓
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:

Activas

UPDATED AS OF:

11/06/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Energy and Emissions Intensive Industries
SUMMARY OF ISSUE	As a distributor of thermoplastics in Brazil, Activas operates in an industry that is energy and emissions intensive.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Activas total scope 1 and 2 emissions for 2020 were 513.92 tCO ₂ . The total scope 3 emissions for 2020 was 375.336 tCO ₂ . The total energy consumption for internal operations in 2021 was 22,463 kWh. The primary impact comes from the distribution operations.
IMPACT ON STAKEHOLDERS	The carbon emissions associated with their contribution to climate change, air pollution and health impacts of air quality are the potential impacts of energy and emission intensive industries.
IMPLEMENTED MGT PRACTICES	<p>Activas is a thermoplastics distributor in Brazil, they connect producers to small and medium companies, and services include the purchasing process, storage, commercialization, transportation, and post sales support</p> <p>The fuel used in the distribution services is diesel, and the company has a fleet with Euro 5 technology that promotes the reduction of GHG emissions compared to previous technologies. In addition, the company compensates for emissions from its transportation through carbon offsets. The benefits of the exchange of fleet trucks with the Euro 5 System update is that the system is capable of treating polluting gases promoting the recirculation of the exhaust gas. One of the main propositions of the system is that automobiles are capable of reducing nitrogen oxide discharge by up to 60%. Other important reductions are:</p> <ul style="list-style-type: none"> • up to 29% reduction in carbon monoxide; • up to 23% reduction in total hydrocarbons; • up to 80% reduction in particulate matter. <p>To monitor and manage their emissions, the company conducts an annual GHG inventory based on the GHG Protocol methodology.</p> <p>The company has also set goals and targets to reduce their emissions. Specifically, the company is committed to offsetting GHG emissions from the fleet, with a public goal of maintaining 100% of offsetting emissions from it's own fleet, covering scope 1 and 2, and emissions by partner carriers in scope 3, following the VSC standard (Verified Carbon Standard). The have also established a public target of 5% reduction in relative CO₂ emissions in 2025.</p> <p>The company has not benchmarked their performance in comparison to other companies in the industry, primarily because this information is not required to be publicly reported, so they are unable to do a formal comparison.</p>



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UPDATED AS OF:

11/06/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Other disclosure
TOPIC	Company involved in the Plastic Industry
SUMMARY OF ISSUE	Activas is a distributor of thermoplastic resins in Brazil. The company connects petrochemical companies and plastic manufacturers by offering logistic services.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	100% of the companies revenue comes from the Plastic Industry. In 2021, Bio-PCR represented 0.5% of the company's revenue.
IMPACT ON STAKEHOLDERS	<p>The organization provides products to clients in the plastic industry, which presents some controversies in terms of sustainability, such as the use of oil-based materials, underutilization of the product life cycle (e.g. single-use products), and improper waste management.</p> <p>The company is highly dependent on oil-based products considering that these are their clients' main raw materials. Activas has clients that produce single-use products as well as multi-use products.</p> <p>B Lab Risk Review Team is working on an Eligibility Review for plastic manufacturers and Activas may need to comply with the new standards in future B Corp's recertifications.</p>
IMPLEMENTED MGT PRACTICES	<p>Activas has a line of sustainable products called Bio-PCR, composed of bioplastic or biopolymers, compostable biopolymers, PCR resins and recyclable resins. This line currently represents 0.5% of the company's revenue, however, Activas aim to influence the supply chain and increasingly stimulate the demand for more sustainable materials. The company aims that by 2025, Bio-PCR represents 10% of their revenue, and 50% by 2030.</p> <p>Since 2020, Activas is part of the Pellet Zero OCS - For a Clean Sea. The initiative - created by Plastivida, the University of São Paulo (USP) and the Oceanographic Institute - consists of a series of best practices to reduce waste in the plastic distribution processes.</p> <p>The company has also a public commitment to guarantee that 50% of their social investments are focused on circular economy solutions and ensure 100% of their suppliers self-assess their socio-environmental impacts by 2025.</p>
REPORT	2021 ESG Annual Report