



Harmless Harvest

Disclosure Report

Date Submitted: December 16, 2024



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.

B Lab's Public Complaints Process

Any party may submit a complaint about a current B Corp through [B Lab's Public Complaint Process](#). Grounds for complaint include:

- 1) Intentional misrepresentation of practices, policies, and/or claimed outcomes during the company's [certification process](#)
- 2) Breaches of the B Corp Community's core values as expressed in our [Declaration of Interdependence](#)

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 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 checked="" type="checkbox"/>	<input 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"/>
Energy and Emissions Intensive Industries	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Fossil fuels 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"/>
Water Intensive Industries	<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"/>
Litigation or Arbitration	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input 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: Significant layoffs of >20% of workforce

Issue Date	June 2020
Topic	Layoffs due to COVID-19 pandemic
Summary of Issue	<p>Harmless Harvest is a Danone company. The scope of Harmless Harvest's B Corp Certification encompasses the following entities:</p> <ul style="list-style-type: none">- Harmless Harvest USA,- Harmless Harvest (Thailand) Co., Ltd. <p>During the pandemic, Harmless Harvest USA laid off employees whose jobs required them to visit stores in person. Since there were stay-at-home orders and stores were not allowing in-person visitors, they were not able to complete any work.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	12 employees were laid off, representing 21% of the company's employees at that time.
Impact on Stakeholders	Primary impact was loss of employment for affected employees.
Management Practices	<p>The company made efforts to keep employees employed by furloughing them starting in April 2020. During the furlough period, Harmless Harvest continued to provide these employees health insurance, gave guidance on how to apply for unemployment benefits, and made employees' pay whole by filling in the gap where unemployment benefits fell short. All of the above-described steps were taken to bring these individuals back to work at Harmless Harvest.</p> <p>Ultimately, the pandemic continued and the company was forced to lay these individuals off in June of 2020. All individuals laid off were given severance.</p>
Related Incidents (Yes/No)	No.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Environmentally Intensive Industry

Issue Date	Ongoing
Topic	Energy and Emissions Intensive Industry
Summary of Issue	<p>Harmless Harvest is involved in the production of plant-based food & beverage products and therefore is a 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. Harmless Harvest acknowledges its potential negative environmental impact and actively works to mitigate its impact.</p> <p>As per B Lab's rules, manufacturing companies in the food & beverage industry are required to make transparent their involvement in such activities or industries, irrespective of their actual intensity or impact.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>In 2023, 100% of Harmless Harvest's revenue was derived from the manufacturing and sale of plant-based food & beverage products. Harmless Harvest's energy-intensive activities are mostly related to the company's manufacturing site located in Thailand (energy demands of the production process but also indirect emissions of upstream and downstream activities in the supply chain: methane emissions associated with coconut farming practices, coconut husk management, transportation, etc.).</p> <p>The company's key contribution to Greenhouse gas (GHG) emissions are indirect GHG emissions generated from agriculture and waste management.</p> <p>Total GHG Emissions in 2023 = 125,512 tCO₂e</p> <ul style="list-style-type: none">- Scope 1: 756 tCO₂e- Scope 2: 5,717 tCO₂e- Scope 3: 119,039 tCO₂e
Impact on Stakeholders	Energy-intensive activities, such as food & beverage manufacturing, pose an environmental risk due to the related emissions derived from energy use. The extent of environmental impact depends on the energy sources utilised and the management practices in place to manage energy use.
Management Practices	<p>The company has taken steps to :</p> <ul style="list-style-type: none">- increase energy efficiency in their operations,- increase the share of renewable energy sources,- phase out coconut husk to landfill (by supplying them to an upcycling fiber production),- explore low-carbon farm waste management, <p>The company conducts GHG inventories (in line with the Greenhouse Gas Protocol methodologies) to monitor and reduce emissions over time. Energy consumption is regularly monitored to identify areas for improvement, and the company is exploring investing in solar power in the coming years.</p> <p>Harmless Harvest is committed to reaching carbon neutrality by 2030. The company annually studies the sources of their greenhouse gas emissions and</p>

	<p>has found that their biggest emitters are: coconut farming and coconut waste. These two sources alone make up more than 75% of the company's total brand emissions. Learning about the sources of their emissions has informed their sustainability roadmap for 2030 and beyond. To reach the goal of achieving carbon neutrality by 2030, Harmless Harvest plans to :</p> <ul style="list-style-type: none">- achieve and maintain 100% Nam Hom coconuts sourced from farms that utilize regenerative organic practices as business & volumes grow,- achieve circularity on farms (zero coconut waste from the factory to landfill),- evolve packaging materials to meet best-in-class climate standards (including reusable, recyclable or compostable),- and transition to 100% renewable energy in owned operations.
Report	https://harmlessharvest.com/pages/our-impact



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Environmentally Intensive Industry

Issue Date	Ongoing
Topic	Water Intensive Industry
Summary of Issue	<p>Harmless Harvest is involved in the manufacturing and sale of plant-based food & beverage products and because of that can potentially be classified as water-intensive, meaning that they are more likely to have significant impacts on the environment based on the water consumption associated with their operations and their potential contribution to water scarcity. Harmless Harvest acknowledges its potential negative environmental impact and actively works to mitigate its impact.</p> <p>As per B Lab's rules, manufacturing companies in the food & beverage industry are required to make transparent their involvement in such activities or industries, irrespective of their actual intensity or impact.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>In 2023, 100% of Harmless Harvest's revenue was derived from the manufacturing and sale of plant-based food & beverage products. The company's water-intensive activities are mostly related to the operations on the manufacturing site located in Thailand.</p> <p>In 2023, the factory production's water usage slightly exceeded 300 million liters, with 100% of the water sourced from groundwater. Harmless Harvest Thailand complies with the Groundwater Act, B.E. 2520 (1977). The Act was enforced to control groundwater licensing, groundwater utilization, and water infiltration to the wells in order to protect groundwater quantity and quality. In Thailand, factories that utilize groundwater are required to comply with regulations set by the Ministry of Natural Resources and Environment (MNRE) under the Groundwater Act. The ministry issues groundwater licenses that stipulate the appropriate amount of water a facility is allowed to extract. This prevents the likelihood of conflicts over water access with local communities.</p>
Impact on Stakeholders	As a water-intensive industry, the sale and/or manufacturing of food & beverage products poses risks such as water stress or depletion of local water sources if water used is not appropriately managed.
Management Practices	The company is in the early stages of exploring water efficiency initiatives. The company monitors its water consumption and is working toward integrating water conservation practices into their core operations by exploring effective water-saving practices and evaluating water recycling technologies. In addition, the company recognizes the importance of incorporating upstream activities into their water conservation strategies for a more holistic approach. That is why they are working toward collaborating with farmers to implement sustainable water management strategies at the farm level to reduce overall water consumption in their value chain.
Management Comments	<i>"Harmless Harvest is committed to improving water efficiency and ensuring sustainable use in collaboration with local stakeholders. The company's long-term goal is to adopt a more comprehensive approach and set clear reduction targets; to ensure that water management efforts are both effective</i>



	<i>and aligned with their broader environmental objectives"</i>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Environmentally Intensive Industries

Topic	Biodiversity Impact
Summary of Issue	<p>Harmless Harvest (Thailand) Co., Ltd. is involved in the production and sale of plant-based products and operates in an industry in which biodiversity impact can be a material environmental issue. The company's portfolio predominantly relies on a single commodity—coconut, which is cultivated in Thailand. Coconut is typically grown in monoculture. This agricultural practice can affect sustainable land use and have social implications.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>Approximately, 57% of Harmless Harvest (Thailand) supplier expenses come directly from coconut farms.</p>
Impact on Stakeholders	<p>Agriculture can pose a risk to local ecosystems of flora and fauna as well as the potential degradation of cultivated land.</p>
Management Practices	<p>Harmless Harvest established a comprehensive set of measures to ensure farmers' compliance with regenerative practices. These include regular on-site inspections and periodic audits conducted by accredited third-party organizations to verify adherence to its standards (namely Organic certificate, Regenerative Organic Certified Standard, and Fair For Life standard). To further support compliance, the company provides ongoing capacity-building initiatives and training sessions focused on regenerative agriculture techniques.</p> <p>The company is committed to sourcing 100% of its coconuts from Regenerative Organic Certified farms by 2030. By transitioning fully to regenerative sourcing, Harmless Harvest aims to improve soil health, increase biodiversity, enhance carbon sequestration, and support resilient farming communities. The company's roadmap to 2030 includes partnering closely with farmers to implement regenerative practices, providing training and supports to ensure continuous progress toward this goal. Since 2023, all coconuts purchased by the company are Regenerative Organic Certified® at Bronze Level.</p> <p>Harmless Harvest is committed to implementing regenerative agricultural practices throughout its supply chain. It offers training and support on techniques such as cover cropping and introducing alternative plants for intercropping. This helps farmers maintain crop yields while protecting biodiversity. The implementation of these practices is regularly inspected, through the aforementioned third-party audits. Additionally, it prioritizes the use of organic alternatives throughout our supply chain and closely monitors pesticide and chemical fertilizer use among its suppliers. 100% of its products are USDA Organic certified, which means they are produced without synthetic pesticides, chemical fertilizers, or other prohibited substances. This certification ensures that its farming practices meet stringent organic standards, promoting both product purity and environmental sustainability.</p> <p>Harmless Harvest prioritizes the use of organic alternatives throughout their supply chain and closely monitors pesticide and chemical fertilizer use among their suppliers. 100% of the company's products are USDA Organic certified,</p>

	<p>which means they are produced without synthetic pesticides, chemical fertilizers, or other prohibited substances. This certification ensures that their suppliers' farming practices meet stringent organic standards, promoting both product purity and environmental sustainability. By adhering to these standards, Harmless Harvest supports biodiversity, soil health, and sustainable farming methods across their supply chain.</p>
Report	Impact Report
Management Comments	<p><i>"To reduce the environmental risks associated with agriculture, Harmless Harvest (Thailand) Co. is dedicated to developing regenerative agriculture practices within its supply chain. This holistic approach aims to enhance biodiversity, protect soil health, and support ecosystem resilience. Through these programs, the company collaborates with partnering farmers to improve soil quality and increase carbon sequestration, thereby preserving and even enhancing ecological balance at the farm level."</i></p>
Related Incidents (Yes/No)	No