



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: Euro Frits S.A.
Date Submitted: 01/25/2023

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:

Euro Frits S.A.

UPDATED AS OF:

01/25/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Energy and Emissions Intensive
SUMMARY OF ISSUE	As a food manufacturer, Euro Frits operates in an industry in which energy and carbon emissions is a material environmental issue.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	100% of the company's revenue is derived from food manufacturing.
IMPACT ON STAKEHOLDERS	The food manufacturing industry is a major contributor to global carbon emissions. The energy and emission intensive aspect of the company's operation is related to frozen food manufacturing processes. The Euro Frits' energy sources include natural gas and electrical energy from renewable wind and water sources and soon, from solar energy sources.
IMPLEMENTED MGT PRACTICES	<p>Euro Frits has audited its consumption and emissions and set the following specific reduction targets for 2023:</p> <ul style="list-style-type: none"> Electricity consumption (KW/tn) → < 0.55 in 2023. (¬6.5%) Natural gas consumption (KW/tn) → < 0.54 in 2023. (¬3.0%) Fuel consumption (litres/tn) → 2,350 in 2023. (¬3.0%) Non-hazardous waste (tn/tn) → < 0.094 in 2023. (¬3.0%) Treatment and effluents (m3/tn) → < 4.95 in 2023. (¬3.0%) GHG emissions, scope 1(CO2/tn) → < 0.143 in 2023. (¬3.0%) <p>During the last year, Euro Frits has installed 1,350 solar panels, which will avoid the emission of a total of 8,900 tonnes of CO2 into the atmosphere annually.</p> <p>The company does not currently measure the energy intensity of the company or the carbon intensity per unit of product.</p>



B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY: Euro Frits S.A. UPDATED AS OF: 01/25/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	As a food manufacturing company, Euro Frits operates in an industry that is water intensive.
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 water intensive food products.
IMPACT ON STAKEHOLDERS	<p>As a water intensive industry, food manufacturing poses risks such as water stress or depletion of local water sources if water use is not appropriately managed.</p> <p>Eurofrits obtains its water from the public water network in Burgos, Spain, where the company operates. This area is not considered a water-stressed region according to the Spanish State Meteorological Agency.</p> <p>According to the evaluation of the water balance, soil moisture reaches 80% and evotranspiration is 0mm. Burgos is classified as normal according to the Standardized Precipitation Index.</p>
IMPLEMENTED MGT PRACTICES	<p>Eurofrits' monitors its water consumption and as has calculated its water intensity. During 2021, 13,732 tonnes were produced and 109,525 m3 of water were used. For kg of product produced, 7.97 litres of water were used.</p> <p>The company has not set specific reduction targets and has not yet compared itself with others in the industry.</p>