



## 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: Las Tacuaras

Date Submitted: 04/04/2023

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:

Las Tacuaras

UPDATED AS OF:

04/04/2023

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Animal Products and Services
<b>TOPIC</b>	Company operates an animal farm and has direct control over the treatment of animals in its care.
<b>SUMMARY OF ISSUE</b>	The company sells eggs and meat products. For this, they own and operate an intensive poultry farm and a cattle ranch.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	<p>100% of Las Tacuaras revenue comes from animal products. 98.82% from eggs and 1.18% from cattle</p> <p>The poultry farms consists of 1,300,000 hens with a stocking density of 550 cm<sup>2</sup>/hen. The physical space of the farm is 120 hectares and it has 23 sheds in production and 8 sheds in rearing, the reception of chicks would be from day 1 of birth from Brazil and Argentina (Hy line Brown genetic line).</p> <p>The cattle ranching consists of 2,303 heads of livestock with a stocking density of 0.75 units/ha. The farms is distributed in 3 geographical sectors, Central, Retiro 1 and Retiro 2, with each sector in turn divided into blocks or livestock modules. In total 61 conventional paddocks, subdivided into plots of 30 ha, with an electric fence.</p> <p>Animal purchases are made from different suppliers, Mennonite colonies, from with a maximum range of 200 km. All animals are products of crossing different breeds (hybrids) Brangus, Braford, Brahman, Nelore, Charolais, Santa Gertrudiz, Shortom. Etc</p>
<b>IMPACT ON STAKEHOLDERS</b>	The sale or use of animal products and animal-related services by businesses poses a risk to the humane treatment of animals if adequate management practices are not in place.
<b>IMPLEMENTED MGT PRACTICES</b>	<p>The company has periodic controls of the living conditions of the hens. The animals are in air-conditioned sheds and humidity and ventilation levels are also monitored. The hens receive daily food and water for their growth and development. This monitoring is carried out by a team of veterinarians. The company has also created an 'Plan of Action for the Implementation of the Five Freedoms of Animal Welfare'. This includes implementing measurable metrics for each of the five freedoms and carrying out a feasibility study in June 2024 for the transition to enriched cages and/or cage free housing for their hens.</p> <p>The animals in the cattle ranching are under strict controls and sanitary protocols, management of human resources trained in animal welfare. Norms and rules are used when working in the farmyard, such as handling with banners, noise limits, respecting the escape zone of the bovine, using hydraulic traps with rubber pads that control the fastening of the animal. The company is advised by a consultant that has national and international Veterinary technicians. All animals have an electronic identification that allows individually measuring information about animal welfare, daily weight gain. etc. The objective is to produce the largest number of kg of meat per ha, and a maximum % of annual extraction in cattle sales to slaughterhouses, quality control for export.</p>



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<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Environmentally Intensive Industries
<b>TOPIC</b>	Biodiversity Impact/Monoculture
<b>SUMMARY OF ISSUE</b>	As an egg production company, Las Tacuaras operates in an industry in which biodiversity impact is a material environmental issue.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	Approximately 100% of Las Tacuaras' revenue comes directly from operating animal farms.
<b>IMPACT ON STAKEHOLDERS</b>	Animal agriculture poses a risk to local ecosystems of flora and fauna as well as the potential degradation of farmed land.
<b>IMPLEMENTED MGT PRACTICES</b>	<p>Las Tacuaras has a plan for biological monitoring and control of the area. Every two years the company does an inventory of the fauna and flora to record the progress.</p> <p>In 2018, they became the first company in Paraguay to certify Sustainable Forests in the Coastal Area which constitutes about 13 hectares of native forests resulting from afforestation that they carried out in their own "Don Antonio" Poultry Complex. This certification enables Las Tacuaras to offer "environmental services" through the Environmental Services Directorate (DSA) of the Ministry of Environment and Sustainable Development, available on its website <a href="http://www.mades.gov.py">www.mades.gov.py</a>.</p> <p>Since then, the company continues with plantations where they involve collaborators and family members. The species planted were: Peterevy, Cedro, Yvyrao, Kurundi'y, Ceibo, Timbo, Yvyra Pyta, Kurupa'y, Kurupa'y kuru, Guatambu, Lapacho, Caroa, Heart of India, Taruma, Emífero, Tatare, Palo Santo, Aratiku guasu and Urunde'.</p>



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<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Environmentally Intensive Industries
<b>TOPIC</b>	Water Intensive Industries
<b>SUMMARY OF ISSUE</b>	As an egg production company, Las Tacuaras operates in an industry that is water intensive.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	Approximately 100% of Las Tacuaras' revenue comes directly from operating animal farms. The total Water Footprint of the company = 50,950,853,725 lt. Water footprint for each egg produced = 184 lt
<b>IMPACT ON STAKEHOLDERS</b>	As a water intensive industry, animal agriculture poses risks such as water stress or depletion of local water sources if water use is not appropriately managed. The company states that they do not operate in a water stressed area.
<b>IMPLEMENTED MGT PRACTICES</b>	<p>Las Tacuaras regularly monitors their water footprint.</p> <p>The company has an inhouse wastewater treatment plant and recirculation system in the production of egg cartons.</p> <p>The company includes the consumption of water resources used by their suppliers throughout the supply chain, from raw materials to final product packaging in their water footprint. National suppliers extract water resources through pumps and artesian wells, they receive water from local aguaterías or national water supply company.</p> <p>Internally, wastewater (30,000L of water/day) comes from the Classifier and Pasteurizer of the Industrial Complex and is treated in our Effluent treatment plant. The sludge generated, as waste, is removed periodically and treated by an outsourced company. The wastewater from the other production units goes to a septic tank for treatment. The Wastewater Treatment Plant has a chlorine dosing pump; In addition, they carry out the cleaning and maintenance of the Biological Contact Reactors (RBC) and analysis of water quality at different points of the plant, as a monitoring mechanism.</p> <p>A measure used in the Container Factory is the reuse of water through a closed circulation system, in order to avoid water losses in production. This makes it possible to reuse about 2,500 liters of water per hour in production, equivalent to 60,000 liters/day. Bearing in mind that the Factory remains in operation 365 days a year, there is an approximate of 21,900,000 liters/year.</p>



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<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Environmentally Intensive Industries
<b>TOPIC</b>	Energy and Emissions Intensive Industries
<b>SUMMARY OF ISSUE</b>	As an egg production company, Las Tacuaras operates in an industry in which energy and carbon emissions is a material environmental issue.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	<p>Approximately 100% of Las Tacuaras' revenue comes directly from operating animal farms.</p> <p>Emissions generated by transportation activities that are wholly owned or controlled by the organization = 998.21 tons of CO2 equivalent. This includes emissions that are a consequence of the activities of the company; Emissions primarily generated as a product of electricity purchased and consumed by the company, during the evaluation period = 14.48 tons of CO2 equivalent. Emissions that occur in sources that are not owned or controlled by the company, but are considered the Organization's responsibility = 485.48 tons of CO2 equivalent.</p> <p>Direct CO2 emissions from the combustion of biomass and GHG emissions not covered by the Protocol of Kyoto = 63.44 tons of CO2 equivalent.</p>
<b>IMPACT ON STAKEHOLDERS</b>	Animal agriculture is a major contributor to global carbon emissions.
<b>IMPLEMENTED MGT PRACTICES</b>	<p>The company measures the use of energy separated by each productive sector on a monthly basis. Las Tacuaras has the following objectives to reduce their emissions per m2 of production plant by: 2% by 2022, 8% by 2027, and 20% by 2032</p> <p>To date, the 19 Poultry Production and 8 Breeding-Breeding sheds work with led lights. In the Poultry Complex, 100% also already have this lighting system achieving a reduction of our carbon footprint of 4.8%. For their fourth carbon footprint measurement, they maintained the methodology provided by the Protocol of Greenhouse Effect Gases and the UNE ISO 14064-1:2006 Standard. Based on their Reduction Plan and monitoring, the records indicate that they managed to reduce 13% of their footprint in relation to our base year (Year 2018).</p>