



## Ponti Spa

Disclosure Report

Date Submitted: August 30th, 2023



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## 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 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"/>
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"/>
<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"/>
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 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"/>
<a href="#">Facilities located in sensitive ecosystems</a>	<input checked="" type="checkbox"/>	<input 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: Environmentally Intensive Industries

<b>Topic</b>	Water Intensive Industries
<b>Summary of Issue</b>	As a vinegar producer, Ponti Spa operates in an industry that is water intensive. Aspects of the industry that make it water intensive include the final product having a composition of 40% water, water used in the vinegar making process (e.g. for cleaning tanks and barrels), and water used in the bottling process.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	In the previous fiscal year, 100% of the company's revenue was earned from the sale of vinegar. In its vinegar manufacturing and bottling operations, the average ratio of Liters of water used per liter of vinegar produced is 4:27.
<b>Impact on Stakeholders</b>	As water intensive industries, agriculture and vinegar production poses risks such as water stress or depletion of local water sources if water use is not appropriately managed.
<b>Implemented Management Practices</b>	In the two main vinegar factories (Anagni and Ghemme) cooling towers have been installed which allow the recovery of the water used for the thermoregulation of the fermentation phase which is the one that leads to a greater consumption of water. In the Dosson plant, the type of fermentation plants does not allow for the installation of cooling towers. Each year, the company has a goal to reduce water consumption compared to the previous year. This objective is influenced by annual climatic trends which are appropriately discussed in the sustainability report. As the company is the largest producer of wine vinegar in Italy it compares its water consumption with other wine vinegar producers. Water management is considered by Ponti to be one of the main issues that emerged from the materiality analysis and consumption is monitored by the plant managers on a monthly basis. Representatives for site and group sustainability meet to analyze trends and define verification and improvement activities on a quarterly basis.



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Environmentally Intensive Industries

<b>Topic</b>	Energy Intensive Industries
<b>Summary of Issue</b>	As a vinegar manufacturer, Ponti Spa operates in an industry that is energy intensive. For the production of vinegars and condiments, the phases in which electrical energy is consumed are: filling and packaging and the fermentation phase for maintaining the correct supply of air and controlled temperatures. For the production of preserves the phases in which energy is consumed are: in the form of methane the pasteurization necessary to stabilize the products, in the form of electrical energy it is the packaging.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	The production of preserves (energy-intensive part) accounts for about 31% of revenue.
<b>Impact on Stakeholders</b>	Company 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.
<b>Implemented Management Practices</b>	<p>The company purchases electricity only from certified renewable sources and methane with certified CO2 compensation. During 2023, two parks of photovoltaic panels of approximately 480 kWh each are being installed for self-production by the Ghemme and Anagni vinegar factories. For 2024, two projects have been opened for the implementation of a park of around 480 kWh for the Ghemme conserve plant and 250 kWh for the Vignola vinegar factory. Furthermore, the company has a 3-year sustainability plan which summarizes the activities it carries out to reduce energy consumption.</p> <p>During 2021, the company participated in a project of the balsamic vinegar consortium to evaluate performance at the vinegar market level: Ponti was in line with the reference market for energy consumption, carbon emissions and/or the</p>



# Disclosure Questionnaire Statement

**Disclosure Questionnaire Category: Facilities located in sensitive ecosystems**

<b>Topic</b>	Company has a manufacturing facility located in a Site of National Interest.
<b>Summary of Issue</b>	Company has a manufacturing facility in the Anagni region located in a Site of National Interest  due to the potential presence of pollutants flowing into the Sacco River Basin.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	14% of the company's production, in terms of volume, occurs in the facilities located in a sensitive ecosystem.
<b>Impact on Stakeholders</b>	Discharge of pollutants (Phosphorus and Nitrogen) in local water bodies.
<b>Implemented Management Practices</b>	Company has continues wastewater monitoring plan and comply with surface water Legislative Decree 152/06 Table 3 for the parameters Phosphorus P and Nitrogen N.