



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: Tobasa Bioindustrial de Bababaçu SA
 Date Submitted: 28/03/2022

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: **Tobasa Bioindustrial de Bababaçu SA** UPDATED AS OF: **28/03/2022**

DISCLOSURE QUESTIONNAIRE CATEGORY	Other
ISSUE DATE	Ongoing
TOPIC	The company suppliers manage agroextractivists that manually harvest coconut from native trees on their farm land.
SUMMARY OF ISSUE	Tobasa is a company in Brazil that processes the babassu coconut, which grows wild as there are no plantations or agricultural farms of this crop. The Extractivism of Babaçu Coconut is part of the "know-how" of gathering and collecting developed by Tobasa and occurs only in the State of Tocantins, in the regions where our Company operates. This manual harvesting process by agroextractivists is managed through suppliers who manage and lead the entry of coconut collectors to these farms, as well as negotiate the sustainable collection fee that will be paid to owners for the correlated volume of coconut extracted from these respective farms.
IMPACT ON STAKEHOLDERS	Tobasa does not have insights into the fees that the agroextravists are paid which are negotiated between the suppliers and the agroextravists. The fee provides the incentive for the local land owners to continue to grow the native babassu trees. Extractivists are residents of local communities who are encouraged by suppliers to collect coconuts on farms, who have a commercial relationship for the purchase and sale of coconuts with suppliers.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	100% of the fruits purchased by the Company come from native forests belonging to farms whose properties belong to third parties. Currently, Tobasa collects an average annual production of 50,000 m3 of coconut, with 30 suppliers located in strategic geographic points within a radius of 300 km and with approximately 1,500 agro-extractivists carrying out the autonomous collection of babassu coconuts.
IMPLEMENTED MGT PRACTICES	<p>"The risks of child or slave labor on the Babaçu farms are curbed by the presence of Tobasa's field coordinators, who are company employees whose functional mission is precisely to ensure that this situation does not occur in the region where the company operates. The monitoring of human rights risks is carried out by the Company's field coordinators, as explained above. Field Coordinators are responsible for training, monitoring and evaluating Babaçu coconut suppliers. They are obliged to verify "in loco" the suppliers, verifying that they are complying with the required conditions and defined minimum amounts to be paid for each stage of the process of picking and collecting the Babaçu coconut, in line with Tobasa's Code of Conduct for their suppliers.</p> <p>The company states that this work is supplemental and that these extractivists rotate and therefore, not measured. However, it is believed that 20% of the extractive contingent are women. Extractivists are not part of any association/union/organization, as they are self-employed and intermittent workers who establish an eminently commercial and individual relationship with suppliers.</p> <p>Tobasa has a tradition of not accepting suppliers that do not meet the defined minimum prerequisites. During visits and follow-ups, the field coordinator evaluates and checks if the supplier is in compliance. The guarantee of compliance by the supplier is through daily visits, through monitoring that the requirements are being met.</p> <p>All extractivists have free access to Tobasa Coordinators during visits, to question and post their positions and complaints about their operations and suppliers, so that Tobasa can take a position with the suppliers who are responsible for their operations.</p> <p>However, regardless of being only in Tocantins, it is part of the obligations of their Coordinators to monitor the guarantee the rights of extractivists with the suppliers who are responsible for the daily running of the operations."</p>
OTHER MANAGEMENT COMMENTS	Biobusiness" - which is configured in the sustainable use of babassu coconut extracted from local biodiversity - economically encouraging the commercialization of babassu coconut by farmers. This strongly increases the conservation of local biodiversity by maintaining the babassu trees "standing", certainly generating highly positive socio-environmental and climatic impacts, mitigating, above all, the risks of implementing monoculture precisely in the interest of the income from the palm trees that will be consortium. to the farm recipe!