Alican Sociedad Anónima

Disclosure Report

Date Submitted: May 25th, 2026

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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.

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.

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Disclosure Questionnaire

Industries and Products

	Yes	No
Please indicate if the company is involved in production of or trade in any of the following. Select Yes for all options that apply.		
Animal Products or Services	☑	☐
Biodiversity Impacts	☐	☑
Chemicals	☐	☑
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	☐	☑

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	☐	☑
Breaches of Confidential Information	☐	☑
Bribery, Fraud, or Corruption	☐	☑
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	☐	☑

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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	☑	☐
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)	☐	☑
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	☐	☑

	Yes	No
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	☐	☑

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	☐	☑

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Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Animal Products and Services

Alican Sociedad Anónima is involved in the production or sale of animal products and services, meaning that they are more likely to have significant impacts on the environment and animal welfare. Certified B Corps are required to make transparent their involvement in such industries.

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Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Energy and Emissions Intensive Industry

Alican Sociedad Anónima 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.

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Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Water Intensive Industry

Alican Sociedad Anónima is involved in the production/sale of products, or is part of an industry that can potentially be classified as water-intensive, meaning that they are more likely to have significant impacts on the environment, such as water stress or depletion of local water sources if water use is not appropriately managed. Certified B Corps are required to make transparent their involvement in such activities or industries.

Any party aware of specific company practices that have had a negative impact related to its involvement in these or other controversial industries, and which may constitute a violation of the B Corp standards, may contact us via our public complaints procedure.

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Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation, Arbitration, and Penalties

Topic	Litigation related to labor issues
Summary of Issue	In the last 5 years, the company has had 5 litigations filed by former employees and subcontracted labor claiming wrongful termination.
Size/Scope of Issue ***(e.g. $ financial implication, # of individuals affected)***	Cases settled with payment have accounted for $ 49,312,541.00 ARS in claims. Open cases are estimated to account for <1% of the company's annual revenues.
Impact on Stakeholders	The primary risks related to the labor litigation are financial impacts to former employees and subcontracted labor.
Resolution	Two lawsuits were closed while three remain open waiting for a court resolution.
Management Practices	Here are the company's actions to address this issue: The Business Ethics Policy and the Workplace Policy were updated and communicated through internal channels, and the Protocol for Handling Internal Complaints was implemented.

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Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Animal Testing

Topic	Animal testing is conducted to research the health and nutritional benefits of their products
Summary of Issue	Alican manufactures pet food in Argentina and conducts voluntary animal testing to assess their product's benefits.
Size/Scope of Issue ***(e.g. $ financial implication, # of individuals affected)***	Less than 1% of the company's products underwent through voluntary animal testing. In 17 years, the company conducted one voluntary palatability test.
Impact on Stakeholders	Animal testing and experimentation are widely used to develop new agricultural products and to test the safety of other products. Many of these experiments can cause pain to the animals involved or reduce their quality of life in other ways.
Implemented Management Practices	Alican's formulas are validated according to the requirements of national and international regulatory bodies: National Service of Agrifood Health and Quality (SENASA), FEDIAF, which represents the European pet food industry, and the Association of American Feed Control Officials (AFFCO). Alican S.A., through its Welfare and Research Ethics Policy, is committed to evaluating and using alternative methods whenever possible, adhering to the principles of Replacement, Reduction, and Refinement (3R). In addition, the company has adopted the International Organization for Standardization's standards: ISO 9001:2015 (Quality management systems) and ISO 22000:2018 (Food safety management systems). Alican ensures that all validation processes are non-invasive and based on the animal's natural behavior. Feed preference and acceptance are observed without any coercion, and ongoing professional veterinary advice is available to supervise the trials and respond immediately to any needs, guaranteeing the optimal health of the participants. Furthermore, all products used in the trials are safe, manufactured under Alican S.A.'s hygiene, quality, and safety standards, and released only after undergoing the corresponding analyses. The results of the tests performed are

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	evaluated by an internal committee, which considers the feedback (concerns, worries, comments) from users in order to make the improvements that are considered appropriate.
Management Comments	The palatability tests conducted by ALICAN are used to compare the performance of two products that have been previously APPROVED and VALIDATED by official agencies (SENASA) and that, under no circumstances, affect the health or quality of life of pets; on the contrary, these products contribute to their nutrition and well-being.

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