



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: Viana & Moura Construções
 Date Submitted: 02/21/2022

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:

Viana & Moura Construções

UPDATED AS OF:

02/21/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Significant layoffs of >20% of workforce
ISSUE DATE	November 2018-December 2019
TOPIC	Significant layoffs due to insecure prospects and restructuring
SUMMARY OF ISSUE	<p>"Scenario in 2018 - There were changes in CaixaBanks' requirements, and Viana & Moura Construções was only able to sell 50% of the houses in a Vila in their housing project. As a result, the company increased the prices in some of their unit but unfortunately did not continue selling at the same speed and ease. The scenario was not favorable and a staff reduction was seen as necessary.</p> <p>History and reasons for decisions: October 2018 - The company created World Class Manufacturing cells, groups and projects whose composition optimized resources for people from autonomous groups (working groups consisting of 3 Masons and 2 Attendants) and improved the company's results. The company is aligned with advancing the implementation in all UGBs (Basic Management Unit) in a more agile way, analyzing the impacts and being aware that at some point there would be a reduction in staff, while being able to opt for the migration of employees for the construction of walls.</p> <p>Scenario in 2019 - Changes in government, along with the risk of not having funding from CaixaBank and an increase in taxes. Problems in the approval of the Garanhuns project by the City Hall and changes in CaixaBank regulations and FAD (Performance Evaluation) requirements.</p> <p>History and reasons for decisions: January 2019 - Alignment in Personnel Committee to reduce 4 autonomous groups in Garanhuns, making the effort to maintain, seeking to make maneuvers for infrastructure or other production, and potential shutdown. Reduction of 2 autonomous groups in SC.</p> <p>February 2019 - Decision on collective emergency vacations for Garanhuns employees due to problems in approving project. Decision by the Personnel Committee to freeze the company's hiring due to market instability.</p> <p>March 2019 - Alignment that the industrial director would clarify the new decision to hold all personnel movements to all leaders. Decision for staff reduction in the UGBs of Belo Jardim, Santa Cruz and Garanhuns because of resource constraint and pending FAD. Alignment of internal transfers and staff overflow in GA. The company accepted this overflow given the premise of retaining great potential and having people ready in case production returned to normal. The company also opted for collective vacations for UGBs in Belo Jardim, Santa Cruz, Caruaru and Igarassu.</p> <p>April 2019 - External Scenario Change: OGU (General Union Budget) resources with a 40% reduction and ending in June 2019. The company chose to separate the rhythm of production from the staff. The company reviewed the production plan, moving people to other fronts, considering the possibility of paid leave and/or reduced working hours and/or contract suspension. New business possibilities and sales reinforcement were considered. An analysis of the current employee status was carried out to assess risks, health statuses and having staff overflow until the health treatments were concluded. The option of exploring voluntary dismissal was also considered.</p> <p>June 2019 - Budget and framework review was carried out considering changes and reductions.</p> <p>July 2019 - A review of the Central Office (EC) framework was carried out to analyze possible downsizing.</p> <p>September 2019 - Alignment of not starting any more houses and suspending purchases of materials, due to the stock of houses. The Personnel Committee approved the reduction of the staff of all UGBs and EC due to resource restriction, with alignment with leaders and contextualizing, showing stocks, outlining new guidelines and strengthening the intention to preserve people who strengthen the capacity to resume (who are the muscle), in addition to being able to readmission after 90 days of dismissal.</p> <p>November 2019 - Creation of the company's optimistic and conservative growth proposal (expectations, dates, rehiring). For hiring, the company decided to follow the optimistic scenario, with the selection process already starting to run, probing who the company was able to rehire and giving a hiring forecast for January 2020. For the cases where the company had planned to reduce the number of aligned employees, the company considered maintaining.</p> <p>January/February/March 2020 - Resumption of the framework for admissions and rehiring of aligned employees.</p>

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SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	512 employees were laid off; however, 321 employees were rehired, representing a total of 63% of Viana & Moura Construções' employees (during that time period) that were laid off and not rehired. In January 2019, the company had 966 employees.
IMPACT ON STAKEHOLDERS	Primary impact was loss of employment for affected employees.
IMPLEMENTED MGT PRACTICES	<p>"Viana & Moura Construções aligns the following paths and priorities for downsizing cases:</p> <ol style="list-style-type: none"> 1. Disconnection of misaligned employees, in terms of culture and performance, who do not have stability; 2. Analysis of employees with restrictions; 3. Analysis of employees with stability; 4. Transfer between UGBs – preferably definitively (the company transferred 30 employees); 5. Vacation; 6. Voluntary resignation; 7. Reduction of working hours; 8. Encouraging retirement (if there are cases); 9. Prioritization of technical staff that is considered "muscle." <p>In December 2018, there was an analysis by the Personnel Committee of what to do in cases of staff reduction, and the following options were approved:</p> <ul style="list-style-type: none"> - Preparation of CVs with employees, and - Even with the policy of not rehiring terminated employees within 3 years, having the option of rehiring in less than 3 years aligned people that were dismissed by reduction. <p>In December 2019, the decision was made to continue counting company time for profit sharing of employees rehired after staff reduction (within 12 months after reduction).</p> <p>In addition, the company provided referrals to partner companies. Assurance was also given to aligned employees that are hiring in the period was possible. When employees were rehired, they did not have penalties in the counting of time with the company for the period they were absent, and they had the right and access to policies in the same way as when they left, in addition to severance payments with their due indemnities, considering that all were carried out with the modality without just cause. In Brazilian labour legislation, there are some types of modalities of termination of the employment contract for when the company takes the initiative to terminate such as 1) Termination without just cause, 2) termination for just cause, and 3) Mutual Termination agreement</p> <p>Employees who worked in line with Viana & Moura's corporate culture were rehired as soon as the company resumed its activities and when the legal rehiring period was completed. Depending on the date they were fired and returned to the workforce, some were assisted with unemployment insurance.</p>

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DISCLOSURE QUESTIONNAIRE CATEGORY	On-Site Fatalities
ISSUE DATE	October 2, 2019
TOPIC	On-duty fatality of employee
SUMMARY OF ISSUE	<p>"On October 2, 2019, during the excavation activity of the Water Pipeline and Water Distribution Network, an excavated ditch collapsed causing serious injuries to an employee. The injured employee was immediately rescued by the work team, and taken by a coworker to the nearest Emergency Care Unit. The rescue time lasted approximately 15 minutes and, unfortunately, after some resuscitation at the Unit, the employee died as a result of his injuries.</p> <p>Having learned of the accident, but not of the employee's death, a leader traveled to the incident's location and, learning that the employee had already been rescued alive, guided the retrofit operator to, as a routine, close the ditch in order to avoid other possible accidents.</p> <p>No other employees or third parties involved in the execution of the water mains suffered any damage.</p> <p>Due to the characteristics of the site, excavations were always closed at the end of the day to avoid accidents with vehicles at night (possibly fatal), as well as with animals. The site does not belong to the Viana & Moura project; however, it was a connection point for the water supply network from the project to the public works company distribution point, which needed to go through this site.</p> <p>A notice of the incident was issued by the company to the Regional Labor Superintendence by email on October 3, 2019 and a physical communication was presented at the establishment on October 4, 2019. A CAT (Communication of Accident at Work) was issued to the Social Security system of the occurrence.</p> <p>On October 8, 2019, the company was summoned by the Regional Superintendence of Labor in Pernambuco to present a list of requested documentation for inspection and investigation of the fatal accident. The Labor Tax Auditor verified non-compliance with standards and legal procedures and drew up 5 infraction notices:</p> <ol style="list-style-type: none"> 1. Failure to comply with the conditions required in the national technical standard on open-pit excavation safety, in the preparation of the project and/or in the execution of the excavation. This practice is prohibited by the Norma Brasileira Regulamentadora ("NR"). The fine has not yet been charged. 2. Failure to guarantee the stability of unstable slopes, by means of structures sized for this purpose, in excavations with a depth greater than 1.25m. After the occurrence of the accident, the Labor Inspection proceeded with an embargo on the continuation of the construction work of the pipeline, on October 8, 2019, and its resumption was to be released after the company complied with the established condition: preparation of the excavation execution project open pit under the terms of Norma Regulamentadora ("NR") No. 18, and NBR 9061/85, as well as the preparation of a Technical Report that proves the stability of the land and the conditions necessary for the continuation of the excavations. The project was fully released on January 21, 2020 after the company built shoring and presented an excavation stability report. The fine has not yet been charged. 3. Failure to include the Working Conditions and Environment in Construction Industry (PCMAT) security measures in the project, in accordance with the steps of execution of the work in accordance with NR-18. The fine has not yet been charged. 4. Failure to comply with one or more provisions relating to the measures to be taken in the event of a fatal accident: 1) failure to immediately report a Fatal Work Accident to the Regional Superintendence of Labor Office; 2) Absence of isolation and mischaracterization of the area of fatal accident. For this violation, the company was fined in the amount of R\$ 4,371.43 based on the legal basis in NR 28. The company paid within 10 calendar days from the date of receipt of the notification with a 50% reduction in the amount. 5. Failure to provide stairs or ramps near excavation work stations with more than 1.25m in depth for exit in case of emergency, as per NR-18. For this violation, a defense was presented by the company, but was not accepted by the regulatory body, which generated on September 14, 2021 a fine in the amount of R\$ 4,371.43 based on the legal basis in NR 28. The company paid within 10 calendar days from the date of receipt of the notification with a 50% reduction in the amount. <p>Furthermore, the company has other payments related to support and agreement made with the family in a total current value of around R\$ 275,000.00.</p> <p>Additionally, the company identified the following as the main problems that caused the accident:</p> <ul style="list-style-type: none"> - The company does not have well-defined critical infrastructure excavation procedures; - The company does not carry out a preliminary risk analysis from the design stage, with the necessary tests, traffic study and other variables that may interfere with the executive process and the safety of those involved; - The Security Technician is not aware of the infrastructure services being performed; - The company complies with its own standards, but the standards are not sufficient to guarantee the prevention of accidents (the standard only contains the minimum); - There is no preliminary inspection procedure that assesses safety prerequisites to be met and tests necessary for execution; - There is no item in the Service Inspection Report to check distance compliance of landfill deposit; - The Security process (POP 11) does not include the guarantee of inspection of infrastructure services by the security technician with analysis, inspection and work permit (PT); - The process is not blocked in case of non-compliance with a security item, which does not guarantee the safety of the process and people; - Outsourced workers are not included in the company's processes and in the QMS.

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SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	1 individual involved in fatal accident.
IMPACT ON STAKEHOLDERS	The impact on employee was loss of life.
IMPLEMENTED MGT PRACTICES	<p>"As a way to avoid the occurrence of other accidents at work, the company took the following measures.</p> <p>Immediate measures taken by Viana & Moura Construções:</p> <ol style="list-style-type: none"> 1. Stoppage of the excavation and water mains service at all company units, until all causes of the accident are investigated and dealt with; 2. Formation of a working group to carry out investigation and treatment of what happened; 3. Inclusion of the subject as a theme on the agenda of the company's partners' meeting; 4. Safety Dialogues with Igarassu employees and contractors, dealing with topics related to prevention and what to do in the event of an accident; 5. Communication to employees throughout the company about what happened, highlighting the importance of health care and accident prevention, as well as reaffirming the company's commitment in this regard; 6. Work stoppage within two working days of the accident for the entire Igarassu unit; 7. Shutdown of Infra de Igarassu services for 7 working days after the accident; 8. Visit of the company's board of directors to the accident site to understand what happened; 9. Immediate visit by the security team to the accident site; 10. Offering psychological support to those involved; 11. Hiring of complementary advisory services in OSH; 12. Contracting of a soil drilling analysis service at the specific location of the accident; 13. Issuance of CAT. <p>Comprehensive measures completed, or in the process of being completed, by the company:</p> <ol style="list-style-type: none"> 1. [Removal of the symptom] Review the pipeline project and depletion of the infrastructure of all UGBs (Basic Management Unit), ensuring compliance with NBRs and Security Standards. 2. Map the standard infrastructure activities for evaluation and standardization of security processes. 3. Create preliminary excavation inspection process, with validation of compliance with safety requirements, project requirements and approval of test results. 4. Create standard routine for safety technicians with managers (production and infrastructure) at the beginning of the day, to check critical activities, define the inspection and release the service route. 5. Have mapping of infrastructure risks. 6. Assess the characteristics of the risks and define which risks are critical, and which risks the company will handle by analyzing execution processes that can be altered to help eliminate and control the risks. 7. Create standard schedule for recycling security training (including outsourced workers). 8. [Symptom Removal] Train UGBs in the process of isolating the accident site and preserving the characteristics of the site (including outsourced workers). 9. Adapt processes to the NR of Excavation, including precautions beforehand, the risks of the process and non-compliance with the standard. 10. Create Work Permits for infrastructure ("infra"). 11. Adapt the processes to the Confined Space NR, considering the precautions before the service, the risks of the process and non-compliance with the standard. 12. Create a procedure that includes all the necessary measures in case of an accident at work, what are the necessary communications and who are the responsible parties who need to be involved. 13. Adapt processes to the NR for Work at height, including precautions before the service, the risks of the process and non-compliance with the standard. 14. Adapt the processes to the NR of Detonation, including the precautions before the service, process risks and non-compliance with the standard. 15. Create a project with the Geographic Information System (GIS) to monitor the normative items of outsourced contractors. 16. Adapt processes to the NR for Handling heavy machinery, including precautions before service, the risks of the process and non-compliance with the standard. 17. Adjust the processes to the NR for Electrical Works, including the risks of the process and non-compliance with the standard. 18. Train everyone in the company in the work accident procedure (including outsourced workers). 19. Revise Safety Inspection Standard Operating Procedure (SOP) 11, including infrastructure services. 20. Create a follow-up process for normative items and training of outsourced workers. 21. Train everyone involved in the process of guaranteeing the normative items for outsourced contractors. 22. Train the project team in the new processes. 23. Revise POP 09 of Executive Project for Earthwork, Drainage and Paving Projects (or create a new one), including all necessary phases (traffic study, soil tests, etc.) to define the pipeline and sewage project. 24. Revise the RIS, which is a daily service inspection report, including the stage of checking the shoring and compliance with the distance to the landfill. 25. Train all infra and outsourced employees in the new processes. 26. Have infra RIS on the Tablet. 27. Create the service locks according to the inspection of the Infrastructure Supervisor and the inspection of the Security Technician. 28. Train managers, supervisors, leaders and technicians in the new Infra RIS process on tablet."

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OTHER MANAGEMENT COMMENTS

"The company offered employees and third parties involved in the execution of the water mains psychological specialist support.

The deceased employee was married with two minor children from this marriage, and an adult daughter from a relationship prior to the current marriage.

Immediately upon knowledge of the employee's death the company, represented by its Industrial and Planning and Management Boards, together with the company's Department Personnel (DP) and Management People Strategy (GEP) areas, made itself available to provide full support with the funeral, as well as other support, including psychological, and whatever else the family needed at the time. Specifically, the company provided the following support:

1. Support in the purchase of a casket and flowers for the funeral (R\$ 4,245);
2. The cost of psychologists for the mother and children, which is still occurring;
3. Payment of family attorney's attorney fees (BRL 5,000);
4. Payment of attorney's fees to support the receipt of the death benefit from Social Security;
5. Financial support for the widow so that she could get a license from Detran-PE (and driving school), allowing her to ride a motorcycle legally (as a means of family transportation), which was previously done by the deceased employee;
6. Support from the company providing labor and material to complete renovation of the family's house that was previously being carried out by the deceased employee;
7. Naming the first street of the enterprise the name of the deceased employee;
8. Officialization of the 2nd of October as the day for the prevention of work accidents at the company. On this day, awareness campaigns and encouragement of prevention are carried out;
9. Agreement to support the youngest child's school fees while the widow did not have access to social security assistance from the INSS (pension for death);
10. Extrajudicial agreement with family members as a result of the incident, in the total amount of R\$ 215,000, including:
 - a. Residential house located on the 1st street of the Viana & Moura Igarassu subdivision, chosen by the first company in the agreement (Viúva), with 60% ownership transferred to the widow and 40% to the two minor children, with the property currently valued at R\$ 115,000;
 - B. Amount in cash in the amount of BRL 100,000, which is divided into: BRL 38,500 for the widow, BRL 35,833 for the deceased's eldest daughter (due to another relationship) and BRL 12,833 for each of the two minor children, paid into a private pension account for withdrawal only after they reach the age of majority;
11. And, finally, the company complied with the obligation set out in the CCT (Collective Labor Convention) when there is a fatal accident at work: 8 months payment of 2 contractual salaries to the legal heirs.

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DISCLOSURE QUESTIONNAIRE CATEGORY	Water Intensive Industry
ISSUE DATE	February 25, 2022
TOPIC	As a company that operates in the construction industry, they are recognised as a water intensive industry.
SUMMARY OF ISSUE	In civil construction, water is one of the important components in the production of concrete and mortar, and it is also necessary for soil humidification in earthworks and landfill compaction activities. In addition, water is used for cleaning activities in offices and bathrooms.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	The company uses water supplied by the COMPESA and Water Concessionaire from reservoirs, which are private and have the objective of selling water through water trucks. They do not have any data or information on the impact generated by stakeholders who depend on this water source.
IMPACT ON STAKEHOLDERS	The company carries out operations in five different cities, four of which are located in a region called Agreste, in the State of Pernambuco/Brazil. This region is characterized by a predominantly semi-arid climate, with average rainfall between 80 and 250 mm/year. 0.57 m ³ /m ² in 2020 and 0.45 m ³ /m ² in 2021.
IMPLEMENTED MGT PRACTICES	<p>"To mitigate the impacts of their operations, the company monitors and records the water consumption of their construction sites, implements the ecoflush system in the flushes and aerators in the faucets.</p> <p>At the Caruaru project, they have implemented a greywater reuse system to reuse water from faucets and showers. They have also defined processes in which they have forecast water consumption in the production of concrete and mortar, so that only what is necessary is used to guarantee the quality of the concrete and mortar. They also carry out training in all of their units on the conscious consumption of water.</p> <p>The company has set a target for monitoring the water consumption indicator: To have annual consumption within the UGB and V&M average of the previous period (year). [(m³ of water consumed in the month / m² of the area of built houses of the enterprise in the month) + Result of the previous month]. They set a goal of reducing water consumption, cubic meters per square meter of houses built, by 5% compared to the previous year's water consumption. They manage these results through indicators of Water Consumption by built area, in which the monthly monitoring of the results of the individual units is carried out, and the Water Consumption by built area (Accumulated) has annual monitoring and treatment when the goal is not reached.</p> <p>The company carries out benchmarking with other companies and they compare the results with those of companies in a similar segment to help them to define consumption goals.</p>