



Cattalini Terminais Marítimos S/A

Disclosure Report
Date Submitted: March 10th, 2025



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.



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	☐	☒
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	☐	☒



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 - Clients in Controversial and Ineligible Industries	☒	☐
Other - Company operates a public pier	☒	☐

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	☐	☒

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigations

Issue Date	August 20, 2025
Topic	Litigations related to civil/possessory, environmental and labor issues
Summary of Issue	The company has or has had, in the last 5 years: • 44 ongoing labor litigations related to demands for labor rights, including litigations of suppliers' workers being Cattalini still a defendant or part of the actions; • 7 ongoing environmental litigations mainly related to the incident involving the explosion of Vicuña ship in 2004; • 12 ongoing civil/possessory litigations related to contract disputes and land debate.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	As all the cases are ongoing, the company is unable to confirm the financial value that could possibly be incurred by the company
Impact on Stakeholders	• The primary impact related to labor litigation is a financial impact on former employees and employees. • The environmental issue is mainly related to water pollution, • Civil litigations may lead mainly to financial impact due to contract and other disputes.
Resolution	All the litigation cases are ongoing.
Implemented Management Practices	In order to avoid the issues from happening again, the company implemented the following actions: Civil: • Inclusion of protective clauses for the Company in contracts signed with suppliers, against lawsuits filed by its former employees as well as former employees of its respective subcontractors, in order to exempt Cattalini from possible convictions and, in the event of subsidiary or joint conviction, to provide for compensation mechanisms;

	Labor topics: • Use of indicators extracted from the main complaints involved in the actions to implement an action plan for improvements that align with the expectations of employees and the judiciary; Environmental topics: • The Company's safety procedures are constantly being improved, so much so that this was the last incident that led to a lawsuit filed against the Company for an alleged environmental accident; • More detailed checklist and more efficient inspection procedures were introduced for all trucks loading at the Terminal, and zero-tolerance rules were implemented for behaviors that could pose a risk, such as measuring blood alcohol levels, among others; • Awareness campaigns were also launched for employees, customers, and drivers; • In recent years, Cattalini Terminais has invested in infrastructure and technology, as well as in staff training. Obtaining ISO certifications, as well as those from other certification bodies, indicates significant progress in these areas, and recertifications indicate that all standards are being maintained and improved.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Disclosure Industries - Clients in Controversial and Ineligible Industries

Topic	Clients in Controversial and Ineligible Industries
Summary of Issue	Cattalini Terminais Marítimos has clients in the following industry: Fossil Fuels The types of services offered to these clients include: • providers for the logistics, storage and movement of liquid bulk in port terminals.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year, greater than 10% of the company's annual revenue was from clients in the fossil-fuel industry.
Impact on Stakeholders	Companies that work with clients in controversial industries can directly or indirectly increase the harmful impact to stakeholders by enabling business growth. Therefore, companies that work with clients in these industries should have practices in place to ensure that their impact is aimed at decreasing the negative impacts of the industry. Companies offering certain types of services and products to controversial clients are required to have at minimum a grievance/complaints mechanism and a whistleblower protection policy.
Implemented Management Practices	Cattalini Terminais Marítimos has the following mechanisms in place to manage the risks associated to serving clients in the fossil-fuel industry: Grievance/complaints mechanism. This is accessible to the public through the company's website, specifically in these two sections; Compliance Channel and Integrity Channel. The company also has an app that can be downloaded to make a report and a hotline to report through a phone call. The company accepts and would investigate any complaints such as behavioral deviations, non-compliance to the company's Code of Conduct/Internal Policies & Values and disregard for any law.

	The company does not set a fixed timeline to investigate the reports received as it would depend on the circumstances such as complexity of the complaint, available facts and evidences. The complainant would however be able to track the status and resolution of the complaint through a tracking number that would be provided to them once they submit their report. Whistleblower Protection Policy. The policy includes the following statements: • Guaranteed security of any information received • Protection against retaliation • Absolute confidentiality • Outlines the behavior and guidelines for the investigators to ensure the investigating process is done in a consistent, objective, diligent, professional and in line manner with applicable laws. • The investigator is also responsible to protect the protester's identity, maintain confidentiality during and after the investigative process and comply with all legal and company requirements regarding data protection law and the collection of electronic information ("data collection").
Report	Grievance mechanisms link 0800 601 8672 - Complaint Hotline



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Disclosure Industries - Company
Operates a Public Pier

Topic	Company operates a public pier
Summary of Issue	Cattalini is a TUP – Private Use Terminal, it holds an authorization granted by the National Waterway Transport Agency (ANTAQ) and approval from government agencies to operate at both public and private piers in Paranaguá.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The company does not separate their revenue from their private pier and public pier.
Impact on Stakeholders	In light of an ongoing relationship with the public sector, privately owned companies may be incentivized to engage in bribery and corruption in order to avoid competition, gain market entry, obtain more favorable contract terms, and weaken regulations. In addition to the amount of the bribe, additional costs of corruption can include distorted terms of contracts and regulations that negatively impact public services affordability, access, and quality. Companies can mitigate the risk of corruption and bribery by implementing an anti-corruption and bribery policy as well as a government affairs policy. The policies should be made publicly available and include mechanisms for employees to report wrongdoings.
Implemented Management Practices	In addition to Grievance/complaints mechanisms and a whistleblower protection policy, Cattalini Terminais Marítimos also has an anti-corruption and bribery policy as well as a government affairs policy. Cattalini prohibits the practice of acts that are harmful to the Brazilian or foreign Public Administration, that violate national or foreign public assets, public administration principles or international commitments undertaken by Brazil. Acts that are harmful to the Public Administration include: offering, promising or giving money or other valuable assets to a public agent with the purpose of obtaining or maintaining any undue favor, as well as hindering investigation or inspection activities carried

	out by public agencies, whether by employees or third parties. Relationships with all spheres of government, including municipal, state and federal public agencies, must always be formalized through registration, with due guidance from the Legal Department or the Executive Board. Cattalini, its employees and third parties are subject to effective observation and compliance with current legislation and standards, which apply to their activities. Therefore, compliance with the Law and other applicable standards must never be compromised. In addition, employees must comply with internal standards and regulations, when applicable in a given situation. These internal standards are specific to the Company and may go beyond what is required by Law. Financial, accounting, administrative, personnel and other relevant management information must be prepared, recorded and disclosed with integrity, accuracy, impartiality, timeliness and clarity, based on applicable legislation, tax regulations and Cattalini's internal rules. Records must always be based on true information, extracted from legitimate documentation. The company prohibits donations and contributions to political parties, politicians, or political campaigns or causes.
Report	Grievance mechanisms 0800 601 8672 - Complaint Hotline Code of Conduct Compliance Policy
Management Comments	Cattalini works tirelessly to be a benchmark company in continuous improvement, strengthening its ESG practices and ensuring engagement with its clients' requirements. Always guided by ethics and leading by example, the company strive to be pioneers in CO₂ reduction and sustainability, following strict governance standards.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Biodiversity and/or Monoculture

Cattalini Terminalis Marítimos S/A is involved in activities that could affect local biodiversity, meaning that they are more likely to have significant impacts on the environment given its interference with the balance of local fauna and flora. Certified B Corps are required to make transparent their involvement in such practices.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Energy and Emissions Intensive Industry

Cattalini Terminais Marítimos S/A 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.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Facilities located in sensitive ecosystems

Cattalini Terminais Marítimos S/A reported having facilities and operations adjacent to sensitive ecosystems in the past five years. Certified B Corps must make this transparent under their B Corp Profile.

Having facilities or operations adjacent to sensitive ecosystems can impact the flora, fauna, and quality of the ecosystem (e.g. noise & light pollution from the facilities, spills, air/soil/water pollution owing to the company's operations). In addition to the environmental risks, there is a risk of negatively impacting the local communities.

For more information about the company's practices regarding this topic, please visit the company's webpage/ sustainability report, accessible [here](#).