



Lab  
Global

**ASBZ/**

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Disclosure Report  
Date Submitted: May 30th, 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.**



# 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	<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"/>
Energy and Emissions Intensive Industries	<input type="checkbox"/>	<input checked="" 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"/>
Water Intensive Industries	<input type="checkbox"/>	<input checked="" 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"/>
Facilities located in sensitive ecosystems	<input type="checkbox"/>	<input checked="" 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"/>
<a href="#">Other - Volunteer Placement to Orphanages</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<a href="#">Other - Clients in Controversial and Ineligible Industries</a>	<input checked="" type="checkbox"/>	<input 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: Other Disclosure Industries - Volunteer Placement to Orphanages

Topic	Volunteer Placement to Orphanages
<b>Summary of Issue</b>	<p>The company's social impact initiatives have evolved from isolated volunteer activities into a structured and continuous model integrated into its ESG strategy, with defined governance, targets, and monitoring mechanisms focused on education, inclusion, and the development of children and youth in vulnerable situations. Currently, the company supports and/or develops initiatives together with organizations focused on education, diversity, social inclusion, and community development, including: Instituto Devolver – a non-profit association that acts as a bridge between civil society and institutional care services and social projects aimed at children and adolescents in vulnerable situations. The institute coordinates and structures corporate volunteer initiatives, promoting supervised socialization, cultural, leisure, and community-strengthening experiences aligned with the protection and well-being of beneficiaries. Projeto Constituição na Escola (Constitution at School Project) – an educational initiative focused on civic education for public-school students, promoting constitutional knowledge, academic development, and preparation for educational and professional opportunities. The company's support includes mentorship programs carried out by volunteer professionals, focusing on career guidance, skills development, and strengthening students' autonomy. Casa José Coltro – a social support and care institution dedicated to children and adolescents in vulnerable situations, focused on protection, human development, and strengthening social and community ties. The company's initiatives include volunteer activities, institutional support, and social integration actions. Instituto Criança é Vida – a non-profit organization dedicated to preventive education and the promotion of child health and protection, impacting children, families, and educators through socio-educational programs and educational materials focused on preventing violence, abuse, and child vulnerability. Other non-profit organizations supported through the Cashback Social program and pro bono legal assistance initiatives. Current initiatives prioritize socio-educational</p>



	<p>programs, scholarships, mentoring, volunteer engagement, and institutional strengthening actions aimed at promoting autonomy, inclusion, and long-term social mobility for children, adolescents, and vulnerable communities.</p>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	<p>In 2025, Instituto Devolver discontinued its social activities. However, the company remains committed to carrying out at least four corporate volunteer actions annually together with its other partner institutions. Currently, the company supports and maintains relationships with several social impact organizations through volunteering initiatives, pro bono legal services, mentoring programs, institutional partnerships, and the Cashback Social program. On average, the company engages with approximately 14 institutions per year; Professionals dedicate approximately 1,100 hours annually to volunteer work, mentoring, and pro bono activities. Volunteer initiatives are developed according to the needs identified jointly with partner organizations and may include mentoring programs, educational activities, institutional support, fundraising campaigns, community engagement, and social inclusion initiatives.</p>
<b>Impact on Stakeholders</b>	<p>Volunteer programs at orphanages, if not managed appropriately, could potentially pose risks to children, such as disruption of development due to short-term connections with caregivers, as well as risks to children's safety and well-being.</p> <p>For more information, please see <a href="#">B Lab's position statement on Orphanage-Based Volunteer Programs</a>.</p>
<b>Implemented Management Practices</b>	<p>The company has implemented a more formalized partner selection and monitoring framework. Partner organizations are screened based on credibility, operational structure, alignment with ESG principles, and suitability for engagement with vulnerable populations. Partnerships are formalized through donation and/or pro bono agreements containing clauses related to accountability and the appropriate use of resources.</p> <p>Monitoring activities are conducted through ongoing engagement with partner organizations, impact reporting, and structured follow-up processes. The company prioritizes engagement through specialized institutions and avoids unsupervised direct interaction between volunteers and vulnerable groups, particularly children and adolescents.</p>



	<p>Volunteer initiatives are structured around institutional strengthening, technical capacity-building, and medium- to long-term mentorship cycles rather than isolated visits or purely recreational activities. The company guides employees and volunteers to maintain relationships centered on mentor and educator roles, with the objective of supporting beneficiary autonomy while avoiding emotional dependency or unsustainable attachment relationships.</p> <p>A significant portion of the company’s social impact activities also occurs through structural donations, targeted collection campaigns, social cashback initiatives, and pro bono support intended to strengthen the operational capacity of partner institutions.</p> <p>The company maintains internal governance and operational procedures related to its social impact activities through its Code of Conduct, Social Committee Guidelines, Pro Bono Manual, and time sheet tracking procedures for pro bono hours. These measures are intended to support accountability, professional boundaries, and the protection and well-being of children and youth participating in supported programs.</p>



# Disclosure Questionnaire Statement

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

Disclosure Questionnaire Statement	
<b>Topic</b>	Clients in Controversial and Ineligible Industries
<b>Summary of Issue</b>	<p>/asbz has clients in the following industries: Fossil Fuels, Mining, Pharmaceuticals</p> <p>The types of services/products offered to these clients include:</p> <ul style="list-style-type: none"><li>• Legal Services</li></ul>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	In the last fiscal year, 0.22% of the company's annual revenue was from clients in Mining, 4.3% from Pharmaceuticals, and 2.59% from Fossil Fuels.
<b>Impact on Stakeholders</b>	<p>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.</p> <p>Companies offering certain types of services and products to controversial clients are required to have at a minimum a grievance/complaints mechanism and a whistleblower protection policy.</p>
<b>Implemented Management Practices</b>	<p>B Lab has been able to verify that the company has the necessary mechanisms in place to manage the risks related to their business relationships with clients in controversial and ineligible industries, in line with B Lab's requirements (see link below). This includes:</p> <ul style="list-style-type: none"><li>• A mechanism for internal and external stakeholders to raise grievances;</li><li>• A policy that is shared with individuals who raise a grievance, containing information related to the grounds for accepting a grievance and how their grievance will be dealt with, as well as related timelines;</li><li>• A Whistleblower Policy that establishes the company's commitment to protecting whistleblower identity as well</li></ul>



	as the processes and controls in place to protect stakeholders who raise grievances from any form of retaliation.
<b>Report</b>	Grievance Mechanisms link & Whistleblower Protection Policy Link - <a href="https://asbz.com.br/canal-de-denuncias/">https://asbz.com.br/canal-de-denuncias/</a>  <a href="#">B Lab's Compliance Criteria for working with clients in controversial or ineligible industries</a>