



CIATC Participações SA

Disclosure Report

Date Submitted: May 6th, 2026



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.

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	☐	☒
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	☐	☒

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: Animal Products and Services

CIATC Participações SA 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.

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



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Alcohol

CIATC Participações SA is involved in the production or sale of alcohol. Alcohol may have a negative impact on the health and well-being of individuals and their communities, particularly in cases of over-consumption, addiction, or under-age drinking. Certified B Corps are required to make transparent their involvement in such industries.

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



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Hazardous Materials Industry

CIATC Participações SA reported that it works in the Hazardous materials industry. This industry presents potential risks to human health, such as exposure to harmful substances, accidents, and long-term health effects. These industries can also contribute to environmental challenges, including pollution, habitat disruption, and the release of chemicals that impact soil, water, and air quality. Certified B Corps must make their involvement in the industry transparent under their B Corp Profile.

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



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Significant Layoffs of >20% of the Workforce

CIATC Participações SA experienced significant layoffs of more than 20% of the workforce within the last five years. Certified B Corps are required to make transparent when such practices have occurred.

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

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation, Arbitration, and/or Penalties

Issue Date	2020 - 2025
Topic	Litigations related to third-party liability, employees and Trade Union
Summary of Issue	The company is involved in several legal proceedings across different categories. Two cases concern third-party lawsuits in which the company, acting through its subsidiary Cia TC, is being asked to assume secondary liability should the primary defendant fail to meet its obligations; one of these cases has been settled with payment, while the other remains pending a verdict. Additionally, there are two cases brought by former employees relating to claims for overtime, hazard pay, and compensation for missed or suppressed meal breaks; one case has been resolved through payment, and the other is awaiting judgment. The company is also facing two ongoing cases filed by employees seeking indirect termination of their employment contracts. There are also two cases concerning the payment of union dues, one of which has been settled, with the other still pending a final decision.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The value of settlement for resolved cases represents less than 1% of the company's total revenue in the last fiscal year.
Impact on Stakeholder(s)	Possible impact on the employees and all stakeholders that rely on Trade Union.
Resolution	3 cases have been settled and 5 cases are still pending verdict.
Implemented Management Practices	The company has implemented corrective measures aimed at addressing the cases brought against them. These include ; - strengthening the management and oversight of third-party contracts to reduce the risk of subsidiary liability. - leadership training has been introduced to improve shift

	management, accompanied by closer operational monitoring to minimize disruptions. Controls over working conditions have also been reinforced, with a focus on ensuring compliance with legal requirements related to work hours, hazardous conditions, and proper scheduling practices. - enhance oversight and control mechanisms related to the timely and accurate payment of union dues.
Report	For more information about the company’s practices regarding this topic, please visit the company's webpage, accessible here.