



## 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: Órigo Energia  
Date Submitted: 10/18/2022

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:

Órigo Energia

UPDATED AS OF:

10/18/2022

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Tax Litigation
<b>ISSUE DATE</b>	Ongoing
<b>TOPIC</b>	Tax infringement cases alleging underpaid taxes
<b>SUMMARY OF ISSUE</b>	In October 2022, Órigo Energia has 3 open cases of tax litigation by the tax authorities alleging underpayment of taxes by sub-contracted entities used to deliver its services. This includes underpayment of taxes on circulation of goods and services, specifically ICMS and ISSQN.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	The total value of the claims is approximately \$3.4 million Brazilian reais, which includes the taxes owed and any potential interest or penalties.
<b>IMPACT ON STAKEHOLDERS</b>	Financial impact
<b>IMPLEMENTED MGT PRACTICES</b>	To mitigate similar issues in the future, the company has added a clause to all contracts stating that partners and suppliers must comply with tax legal requirements. It has started asking service providers to declare their corporate type to include the tax information in the contract, and to provide the information on the regularity of the business to public bodies. For some contracts, depending on their scope, Órigo Energia has included the possibility of withholding payments until any defaults or noncompliance is remedied. Furthermore, whenever relevant or necessary, Órigo Energia requests copies of clearance certificates from partners and suppliers.
<b>RESOLUTION</b>	All cases reported here are open and have not been resolved.



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UPDATED AS OF:

10/18/2022

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Labor Litigation
<b>ISSUE DATE</b>	Ongoing
<b>TOPIC</b>	Labor Litigation
<b>SUMMARY OF ISSUE</b>	Labor suits involve a range of actions filed by employees of entities/third parties sub-contracted by Órigo Energia relating to, among other things the payment of overtime and severance pay.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	<p>In October 2022, Órigo Energia had 8 open labor lawsuits (6 pending and 2 in the appeals phase). The total projected payout of the cases currently pending judgment is R\$759,436.30.</p> <p>Of the 8 open labor lawsuits, 3 are direct actions by employees and 5 are lawsuits that represent plaintiffs filed jointly to raise labor issues in one of Órigo Energia's subcontracted entities.</p> <p>In the last 5 years, Órigo Energia has had 21 labor lawsuits, all of which have already been filed, with an estimated payout of R\$ 83,619.72</p>
<b>IMPACT ON STAKEHOLDERS</b>	The primary impacts related to labor litigation are the financial impacts on employees and third parties.
<b>IMPLEMENTED MGT PRACTICES</b>	<p>To mitigate similar issues in the future, the company has implemented:</p> <ul style="list-style-type: none"><li>*An internal whistleblower channel, aiming to reduce labor lawsuits;</li><li>* An external whistleblower channel, focused on improving customer service;</li><li>* A new anti-corruption policy;</li><li>* Monthly analysis of active cases with projection of values at risk;</li></ul> <p>The company has also carried out a review of the employee code of ethics. Also, with a view to adapting the standards required internally, it has started to require service providers to provide information regarding the regularity of the rights of their employees and compliance with legislative requirements.</p>
<b>RESOLUTION</b>	All cases reported here are open and have not been resolved.



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UPDATED AS OF:

10/18/2022

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Contractual Disputes
<b>ISSUE DATE</b>	Ongoing
<b>TOPIC</b>	Contractual Disputes
<b>SUMMARY OF ISSUE</b>	Contractual disputes involve a range of litigations filed by customers relating to the costs of services received, including contract terminations, service charges and contract cancellation periods.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	<p>"As of October 2022, Órigo Energia had 31 open contractual dispute cases with customers questioning contractual fines. The total projected payout of the lawsuits that are currently pending judgment is R\$1.1 million.</p> <p>In the last 5 years, 20 cases had a verdict against the company and the company was asked to pay R\$56,070.60; 1 case was settled with payment out of court (R\$4.000,00).</p>
<b>IMPACT ON STAKEHOLDERS</b>	The primary impacts related to contractual disputes are the financial impacts on customers and third parties.
<b>IMPLEMENTED MGT PRACTICES</b>	To mitigate similar issues in the future, the company has set up an external whistleblowing channel, focused on improving customer service. It ensures that all contracts include clauses that clearly state that any breaches may result in penalties and contract terminations with the possibility of incurring future losses and damages. The company also completes a monthly analysis of active cases with projection of values at risk.
<b>RESOLUTION</b>	19 cases were resolved with a verdict against the company and 1 case has been settled with payment out of court. All other cases reported here are open and have not yet been resolved.