



**Lab**  
**Global**

**EBCO**

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Disclosure Report  
Date Submitted: January, 2024



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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.

**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"/>
<a href="#">Energy and Emissions Intensive Industries</a>	<input checked="" type="checkbox"/>	<input 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"/>
<a href="#">Water Intensive Industries</a>	<input checked="" 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"/>
<a href="#">Litigation or Arbitration</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<a href="#">On-Site Fatality</a>	<input checked="" type="checkbox"/>	<input 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"/>
Other	<input type="checkbox"/>	<input checked="" 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: Litigation or Arbitration

<b>Issue Date</b>	2018-2022
<b>Topic</b>	Arbitrations related to contract dispute with contractors
<b>Summary of Issue</b>	During the last five years, the company had 6 arbitration cases related to commercial contract disputes. These disputes are related to contract conditions (e.g. remuneration or dismissal of service) settled in contracts with the company's subcontractors.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	The total amount of 5 cases settled represent around 0.02 % of the company's revenue.
<b>Impact on Stakeholders</b>	The main stakeholders affected are the company's subcontractors (other companies) and their workers which are part of the construction sector's value chain.
<b>Resolution</b>	5 out the 6 cases were settled with payment. One case is being appealed by the company.
<b>Implemented Management Practices</b>	To formalize and streamline both payment statuses as relationship with subcontracts, the company created a process called "Roadmap" within the Supplier Portal. It contains essential information to suppliers regarding commercial contracts, such as documentation review, stages completed on site and request for payment status. Additionally, in 2022 a new Portal was created, with functionalities such as: viewing Payment Status, workers absence and an online channel allowing queries to be directed to the Help Desk.
<b>Related Incidents (Yes/No)</b>	No
<b>Report</b>	<a href="#">Manual de Usuario - Portal Proveedores</a>



# Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation or Arbitration

<b>Issue Date</b>	2018-2022
<b>Topic</b>	Arbitrations related to consumer protection (quality of product delivered)
<b>Summary of Issue</b>	During the last five years, the company had 10 arbitration cases related to consumer protection dispute. These disputes are related to customer's dissatisfaction with the quality and conditions of the product (Real Estate projects) delivered.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	The total amount requested by these cases represent less than 0.01% of the company's revenues.
<b>Impact on Stakeholders</b>	The main stakeholders affected are the company's customers, namely real estate agencies and the local community who acquire the real state units from the company.
<b>Resolution</b>	Out of 10 cases, 6 cases are being appealed by the company, 3 had a verdict against the company and 1 was settled with payment.
<b>Implemented Management Practices</b>	Company created a post-sale unit for each project delivered. Additionally, the company has implemented a post-sale software to manage requests from real estate agencies, which establishes clear timelines for answering requests. Less than 24 hours in case of hazardous risk & less than 7 days to cases regarding habitability.
<b>Related Incidents (Yes/No)</b>	No.



# Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation or Arbitration

<b>Issue Date</b>	2018-2022
<b>Topic</b>	Penalties related to environmental regulation
<b>Summary of Issue</b>	During the last five years, the company had 7 penalties related to noise nuisance. The fines were applied by SMA (Superintendencia Del Medio Ambiente), the environmental regulator in Chile.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	The total amount of fines represent less than 0.01% of the company's revenues.
<b>Impact on Stakeholders</b>	The main stakeholders affected are the the local community and the surrounding environment.
<b>Resolution</b>	Out of 7 cases, 4 penalties were paid by the company and 3 are being appealed.
<b>Implemented Management Practices</b>	<p>Company has implemented a Environmental Management Program to monitor and manage Noise, emissions and waste. Specifically regarding noise, the company has implemented mandatory mitigation practices and monthly measurements, including establishment of KPIs to improve performance. In 2023, a new campaign called "Ponte en sus oídos" was launched to improve noise performance based on empathy with neighbors. For this campaign, different resources will be used: technical training for all lines of command, awareness plans, internal competitions, among others.</p> <p>Also, the company has implemented a bonus scheme for projects meeting certain criteria. One of these criteria corresponds to Risk Prevention. Here accident rate is measured and it is reviewed if the project has received any fines or penalties.</p>
<b>Related Incidents (Yes/No)</b>	No.



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Litigation or Arbitration

<b>Issue Date</b>	2018-2022
<b>Topic</b>	Litigations related to Labor regulation
<b>Summary of Issue</b>	<p>During the last five years, the company was involved in 415 formal complaints related to labor issues. These complaints were made from workers and subcontractors to a relevant supervisory authority.</p> <p>These complaints can be classified in:</p> <ul style="list-style-type: none"><li>- 59 cases referring to lack of compliance with Health &amp; Safety regulation. Out of the 59 cases, 49 cases an agreement with payment was reached.</li><li>- 144 cases referring to lack of compliance with labor legislation (unjustified dismissal, compensation for years of service, loss of earnings due to early termination, overtime and paid holidays). Out of the 144 cases, 132 cases an agreement with payment was reached.</li><li>- 212 cases referring to demands of subcontractor's workers regarding the lack of compliance with labor legislation (unjustified dismissal, compensation for years of service, loss of earnings due to early termination, overtime and paid holidays). Out of the 212 cases, 154 cases an agreement with payment was reached.</li></ul>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	The total amount of 335 cases settled represent less than 1% of the company's revenue.
<b>Impact on Stakeholders</b>	The main stakeholders affected are the company's workforce value chain, which includes the company's workforce and subcontractor's workforce.
<b>Resolution</b>	<p>Out of the 415 cases:</p> <ul style="list-style-type: none"><li>335 cases were settled with payment.</li><li>34 cases were left behind by the other parties.</li><li>22 cases resulted in settlement with no payment.</li><li>21 cases are pending.</li><li>2 cases were dismissed.</li><li>1 case was paid by the third-party (e.g. subcontractor)</li></ul>
<b>Implemented Management Practices</b>	<p>1. Accidents:</p> <ul style="list-style-type: none"><li>i. Intransible Manual: A manual was created with mandatory measures at construction sites, which are the key points to avoid</li></ul>



accidents. These measures are reviewed every day, and failure to comply with one of them is a serious infraction.

- ii. Training in the 'Intransible Manual': All EBCO worksites and all lines of command are trained on the 'Intransible Manual'.
- iii. Indicator Control: A BI model was created to have all the online data on compliance with incident closures and checklist statements, which allows us to view the risk prevention indicators online. These indicators are reviewed on a monthly basis with management and all site administration to take action.
- iv. 'EBCO Previene' App: is an internally developed app, which aims to manage and measure the performance of the safety area in EBCO through the incident report and check list of all the points that the organization has established as critical in terms of Safety, Environment, Legal Requirements and CSR. In 2023 the version was updated, achieving even better results in the collection of safety data.

## 2. Labor

- i. Training: In order to reduce labor lawsuits, training is provided to site administrative staff to educate them about the management of labor issues with workers. For example, training is provided on how to send letters of dismissal, sign contracts, termination of contracts, etc. These trainings are carried out both by EBCO's internal team and by the labor lawyer.
- ii. Follow-up of claims: two meetings are held twice a week, in order to know the status of all claims and discuss points for improvement:
  - Prosecution team: weekly meeting to analyze one by one the labor claims received and discuss opportunities for improvement.
  - Prosecutor's Office and Labor Compliance Team: weekly meeting to follow up on labor claims.

## 3. Subcontract

- i. Training for workers: In order to reduce subcontract demands, training is provided to site administrative staff and the technical office to correctly manage labor issues with subcontractors.
- ii. Training to the subcontracted company: In order to reduce labor demands, training is provided to the subcontractor's managers so that labor issues are managed correctly. Some of the trainings are the following: Modernization of DT - Law 20.123, Management of Commercial Contracts, Assignment of Contracts, Disengagement in form and time, etc.
- iii. Follow-up of claims: two weekly meetings are held in order to know the status of all claims and discuss points for improvement:
  - Prosecution Team: weekly meeting to analyze one by one the labor claims received, and discuss opportunities for



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	improvement. - Prosecution and Labor Compliance Team: weekly meeting to follow up on labor claims.
<b>Related Incidents (Yes/No)</b>	No.



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: On-Site Fatality

<b>Issue Date</b>	March 2020 and July 2022
<b>Topic</b>	Fatalities involving employees on duty.
<b>Summary of Issue</b>	<p>EBCO is dedicated to the construction and development of real estate projects and has had 2 incidents over the past 5 years involving employees of subcontracted companies that resulted in 2 fatalities.</p> <p>The incidents occurred at EBCO's construction sites and were attributed to lack of implementation and monitoring of health &amp; safety measures available on-site along with human negligence.</p>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	<p>Incident 1: In March, 2020 a worker the company Rooftek spa (subcontractor) has fallen from a 12 meter height while performing a roof installation. The incident resulted in the worker immediate death. Investigation has shown that the worker was not using the Personal Protective Equipment available to conduct the tasks.</p> <p>Incident 2: In July, 2022 a worker the company M&amp;J SPA (subcontractor) has fallen from the 7th floor of a construction site while performing his duties. The incident resulted in the worker immediate death. Investigation has shown that the site did not have fall control network and mesh railing installed, nor appropriate risk signs.</p>
<b>Impact on Stakeholders</b>	2 fatalities. Fatalities have emotional, mental and financial implications to family members, friends and the workforce.
<b>Implemented Management Practices</b>	<p>The company has taken all the administrative and legal steps required after the two incidents, such as formally communicating and informing SEREMI (Ministerio de Salud) and IST (Instituto de Seguridad de Trabajo)</p> <p>Furthermore, the company has implemented a new Health Safety Standard Operational Procedure (SOP). The SOP became a mandatory procedure for all works and its compliance is measured monthly, followed by monthly presentations of the main KPIs to the management team. The company has also increased training regarding Risk Prevention and Health &amp; Safety topics.</p>
<b>Related Incidents (Yes/No)</b>	No.



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Environmentally Intensive Industry

Energy Intensive Industry	
<b>Topic</b>	Energy Intensive Industry
<b>Summary of Issue</b>	<p>EBCO is dedicated to the construction and development of real estate projects.</p> <p>The construction sector has been recognized as an energy and emission intensive industry due to operational aspects, material use aspects and energy use during the "product" life cycle. For its operations, the company uses as energy source: electricity, diesel and gasoline.</p>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	<p>In the previous fiscal year, 100% of EBCO's revenue was derived from the construction and development of real estate projects.</p> <p>In 2022, the company's carbon footprint was calculated in 267.265 tons of CO2 equivalent, in which 2% refers to scope 1, 1% scope 2 and 97% scope 3.</p>
<b>Impact on Stakeholders</b>	<p>As an energy and intensive industry, construction of real estate projects pose an environmental risk due to the emissions produced during the construction processes and materials used. The extent of environmental impact is dependent on the energy sources utilized and management practices in place to manage energy use and material choices.</p>
<b>Implemented Management Practices</b>	<p>Since 2021, EBCO has had an Environmental Management System that helps the company to establish clear goals and KPIs for each year in the area of energy consumption and GHG emission.</p> <p>Through this measurement, the company was able to obtain information of activities and materials that were significantly contributing to GHG emissions (e.g. waste generation). As a result, a waste management plan was implemented to improve GHG emission for this specific area.</p> <p>Currently, the company does not have evaluations that allow comparisons to be made with other companies in the industry in terms of energy use and carbon emissions. However, EBCO is committed to improving its environmental performance through the establishment and subsequent fulfillment of goals and objectives that allow the company to contribute to sustainable development. Additionally, the company uses the B Impact Assessment to monitor and manage the impacts of the organization.</p>



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Environmentally Intensive Industry

Disclosure Questionnaire Statement	
<b>Topic</b>	Water Intensive Industry
<b>Summary of Issue</b>	<p>EBCO is dedicated to the construction and development of real estate projects.</p> <p>The construction sector has been recognized as an water intensive industry due operational aspects such as compaction, cleaning activities, wetting for dust control and material use (concrete, steel)</p> <p>16% of company's real estate projects are located in areas considered water stress by local regulation "Decreto de zonas de escasez Hídrica".</p>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	<p>In the previous fiscal year, 100% of EBCO's revenue was derived from the construction and development of real estate projects.</p> <p>In 2022, the company's water footprint was 2.900 m3, which gives a 0,0035m3 of water per m2 constructed.</p>
<b>Impact on Stakeholders</b>	<p>Water intensive industries pose risks such as water stress or depletion of local water sources if water use is not appropriately managed.</p> <p>The company uses municipality water supply for its operation and is closely monitoring water consumption from these sites located in water stress areas.</p> <p>The main stakeholders affected are other water users in the region, such as local water authorities &amp; regulators, residents, industrial users &amp; farmers.</p>
<b>Implemented Management Practices</b>	<p>Since 2021, EBCO has had an Environmental Management System that helps the company to establish clear goals and KPIs for each year regarding the company's environmental impact.</p> <p>Currently, the company does not have evaluations that allow comparisons to be made with other companies in the industry in terms of water use. However, EBCO is committed to improving its environmental performance through the establishment and subsequent fulfillment of goals and objectives that allow the company to contribute to sustainable development. Additionally, the company uses the B Impact Assessment to monitor and manage the impacts of the organization.</p>