



Lab
Global

Costa Rica Sky Adventures

Disclosure Report

Date Submitted: September 29th, 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.

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	☒	☐

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:

During its B Corp Certification journey, **Costa Rica Sky Adventures** had the following topics flagged:

- Animal Products or Services
- Disclosure Alcohol
- Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)
- Hazardous Materials
- Facilities located in sensitive ecosystems



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other Disclosure Industries

Issue Date	2026, ongoing
Topic	Volunteer Placement to Orphanages
Summary of Issue	Visiting orphanages is an ongoing annual corporate social responsibility (CSR) initiative carried by Costa Rica Sky Adventures, which aims to provide environmental education, recreational activities such as games and crafts requested by the beneficiary organization to preschool children. It often includes the donation of cleaning supplies and food. The partner entity is El Hogarcito, a non-governmental organization (NGO) that provides assistance to minors at social risk or who have been abandoned. The first visit took place on January 26, 2024, the second on September 1, 2025, and the third is planned for late August or early September 2026. Since 2026, this initiative was integrated as part of a program called Bridges to the Future ("Puentes al futuro").
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	Since 2024, 2 visits have taken place, lasting approximately 3 hours each. In 2024, 8 children participated, while in 2025, 18 boys and girls participated. To date, 17 Sky Adventures employees have taken part in these activities, representing 11.8% of the company's workforce.
Impact on Stakeholders	Volunteer programs at childcare organizations, 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. For more information please see B Lab's position statement on Orphanage-Based Volunteer Programs.
Implemented Management Practices	Sky Adventures has developed an internal policy to protect minors in volunteer activities ("Protocolo de protección de personas menores de edad en actividades de voluntariado"). The company has also formalized a pre-participation suitability evaluation for employees participating in volunteer activities with children and adolescents. As part of this process, volunteers must complete and sign a Declaration of Suitability

	and Commitment to Child and Adolescent Protection, and acknowledge the Code of Conduct and applicable protection requirements. Sky Adventures staff is supervised by personnel from the Human Resources department and the partner organization is responsible for the direct supervision of the children and may request the suspension of a volunteer's participation if necessary. Before establishing or continuing a volunteering relationship, the company evaluates the organization's nature and legitimacy, its purpose and the population it serves, the necessity and relevance of the proposed collaboration, its capacity to supervise the children, applicable child protection measures, rules governing volunteer interaction, terms regarding photographs and videos, incident reporting mechanisms, and the designation of a responsible person during the activity. The organization must demonstrate that the proposed collaboration addresses a real need and provides a reasonably foreseeable benefit to the children and/or the organization. The specific conditions applicable to the activity should be agreed between the parties and formalized through an activity planning and approval form. The relationship is subject to periodic review and may be modified, suspended, or terminated if the agreed child protection conditions are not met, if a serious incident occurs, or if the collaboration no longer responds to an identified need or fails to provide an adequate benefit. There are monitoring and evaluation mechanisms before, during, and after volunteer activities. Before each activity, the team must document the identified need, objective, expected benefit, planned activities, duration, number of participants, responsible personnel, specific interaction rules, and conditions for taking photos and recording videos. During the activity, volunteers remain under the supervision of the partner organization's staff. Volunteers are not permitted to be left alone with the children, provide individual childcare, or establish private communication with them. After each activity, Sky Adventures and the partner organization review whether the activity met its objective and benefit(s), whether any incident or issue occurred, and the need for future activities modifications.
Management Comments	<i>"Costa Rica Sky Adventures has been working on evolving from isolated social impact initiatives toward developing a structured</i>

