

GeCo

Disclosure Report Date Submitted: July 14th, 2025

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:

- 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		\checkmark
Biodiversity Impacts		$\mathbf{\mathbf{Y}}$
Chemicals		\mathbf{Y}
Disclosure Alcohol		\checkmark
Disclosure Firearms Weapons		\checkmark
Disclosure Mining		$\mathbf{\mathbf{Y}}$
Disclosure Pornography		\mathbf{Y}
Disclosure Tobacco		$\mathbf{\mathbf{\nabla}}$
Energy and Emissions Intensive Industries		N
Fossil fuels Gambling		Y
Genetically Modified Organisms		\checkmark
Illegal Products or Subject to Phase Out		Y
Industries at Risk of Human Rights Violations		Y
Monoculture Agriculture		\mathbf{Y}
Nuclear Power or Hazardous Materials		Y
Payday, Short Term, or High Interest Lending		Y
Water Intensive Industries		$\mathbf{\mathbf{Y}}$
Tax Advisory Services		\checkmark

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		\checkmark
Breaches of Confidential Information		$\mathbf{\mathbf{Y}}$
Bribery, Fraud, or Corruption		$\mathbf{\nabla}$
Company has filed for bankruptcy		$\mathbf{\nabla}$
Consumer Protection		$\mathbf{\nabla}$
Financial Reporting, Taxes, Investments, or Loans		\searrow
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		\searrow
Labor Issues		$\mathbf{\nabla}$
Large Scale Land Conversion, Acquisition, or Relocation		$\mathbf{\mathbf{\nabla}}$
Litigation or Arbitration		\checkmark
On-Site Fatality		$\mathbf{\nabla}$
Penalties Assessed For Environmental Issues		\searrow
Political Contributions or International Affairs		\mathbf{Y}
Recalls		\checkmark
Significant Layoffs		\checkmark
Violation of Indigenous Peoples Rights		\checkmark
Other		\checkmark

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		K
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)		\checkmark
Company prohibits freedom of association/collective bargaining		\checkmark
Company workers are prisoners		K
Conduct Business in Conflict Zones		\checkmark
Confirmation of Right to Work		K
Does not transparently report corporate financials to government		\leq
Employs Individuals on Zero-Hour Contracts		K
Facilities located in sensitive ecosystems		\mathbf{k}
ID Cards Withheld or Penalties for Resignation		\leq
No formal Registration Under Domestic Regulations		\leq
No signed employment contracts for all workers		\checkmark
Overtime For Hourly Workers Is Compulsory		\checkmark
Payslips not provided to show wage calculation and deductions		\checkmark

	Yes	No
Sale of Data		\checkmark
Tax Reduction Through Corporate Shells		\checkmark
Workers cannot leave site during non-working hours		\mathbf{k}
Workers not Provided Clean Drinking Water or Toilets		\checkmark
Workers paid below minimum wage		K
Workers Under Bond		K
Other	\checkmark	

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		\checkmark
Child or Forced Labor		\checkmark
Negative Environmental Impact		K
Negative Social Impact		\checkmark
Other		\checkmark

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other - Disclosure Industries

Торіс	Clients in Controversial and Ineligible Industries
Summary of Issue	GeCo has clients in the following industries: Mining
	The types of services/products offered to these clients include: • Sustainability Consulting
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year, 0.96% of the company's annual revenue was from clients in Mining
Impact on Stakeholders	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.
	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.
Implemented Management Practices	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:
	 A mechanism for internal and external stakeholders to raise grievances; 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. A Whistleblower Policy that establishes the company's commitment to protecting whistleblower identity as well as the processes and controls in place to protect stakeholders who raise grievances from any form of retaliation.

Report	Grievance mechanisms form - <u>https://www.geco.cl/about-3</u>
	B Lab's Compliance Criteria for working with clients in
	controversial or ineligible industries