



Eldora SA

Disclosure Report

Date Submitted: September 10th, 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:

- 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: Other - Disclosure Industries

Topic	Clients in Controversial and Ineligible Industries
Summary of Issue	Eldora SA has clients in the following industries: Fossil-Fuel, Pharmaceuticals, and Tobacco. The company provides collective food and beverage services to the clients.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year, 2.42% of the company's annual revenue was from clients in the fossil-fuel industry, 3.57% from the pharmaceutical industry, and 4.56% from the tobacco industry.
Impact on Stakeholders	Companies that work with clients in controversial industries can directly or indirectly increase the harmful impact on 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	Eldora SA has the following mechanisms in place to manage the risks related to their business relationships with clients in controversial and ineligible industries: Grievance/complaints mechanism. This is accessible to the public through the company's website. The company has two reporting channels. Employees who notice any irregularities can first contact the hierarchy to make an alert. For other stakeholders and employees for whom the choice does not appear appropriate, particularly when the hierarchy is questioned or the facts have already been reported to them without follow-up, whistleblowers can contact the independent external entity mandated for this purpose by the Eldora Group, accessible through this alert platform. All communication through the platform will be anonymous if the person wishes to report anonymously. A case ID will be given for the person, and

	the person will need to create a password to log back to the report to receive updates/provide additional information if required. The company would accept all types of complaints/concerns reported, such as; Failure to comply with the procedures and internal rules in force within the Eldora Group, Violation of the Law and the collective agreement, Endangering the safety or health of personnel present on site, Environmental damage/pollution, The misappropriation or abuse of assets of the Eldora Group and/or its customers, Financial fraud (internal or with stakeholders), Conflicts of interest and violations of the gift policy, Corruption and unethical and behaviour, Harassment and other misconduct by Group employees and Failure to comply with data protection. An acknowledgment of receipt of the report received through the dedicated platform is confirmed to the whistleblower within 7 days at the latest. Within 3 months of the acknowledgment of receipt, the Eldora Group Ethics Officer or the dedicated Team will inform the reporting person of the planned follow-up measures, as well as those already taken, provided that this does not affect internal research and does not infringe the rights of the persons concerned Whistleblower Protection Policy. The policy includes the following statements: • Eldora Group employees and others who report in good faith need not fear retaliation or negative consequences with respect to their employment, such as dismissal, (financial) downgrading, suspension, or discrimination in their terms and conditions of employment • Employees who retaliate against someone who has reported an incident in good faith may be subject to disciplinary action, up to and including termination of employment. Whistleblowers and witnesses who believe they may be subject to retaliation for reporting irregularities may seek protection from the Eldora Group Management or Ethics Officer • The identity of whistleblowers is kept secret via the secure platform made available to them, but also via the other natural channel, the Hierarchy. The platform's

	encryption and security settings ensure the anonymity of communications throughout the reporting process. The Dedicated Team, the Hierarchy, and the Ethics Officer of the Eldora Group undertake to keep confidential and to preserve their contact details, the information transmitted, the associated documents, as well as all the steps taken, including any interviews carried out (if necessary), which will then be held in a location outside an Eldora Group site.
Report	Grievance mechanisms link Whistleblower Protection Policy link Code of Ethics



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Energy and Emissions Intensive Industry

Eldora SA is involved in the production/sale of products, or is part of an industry that can potentially be classified as energy and emission-intensive, meaning that they are more likely to have significant impacts on the environment based on their carbon emissions associated with their operations and their contribution to climate change. Certified B Corps are required to make transparent their involvement in such activities or industries.

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



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Water Intensive Industry

Eldora SA is involved in the production/sale of products, or is part of an industry that can potentially be classified as water-intensive, meaning that they are more likely to have significant impacts on the environment, such as water stress or depletion of local water sources, if water use is not appropriately managed. Certified B Corps are required to make transparent their involvement in such activities or industries.

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