



Vita Coco

Disclosure Report
Date Submitted: April 29th, 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.

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"/>
Energy and Emissions Intensive Industries	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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"/>
Water Intensive Industries	<input 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"/>
Litigation or Arbitration	<input type="checkbox"/>	<input checked="" type="checkbox"/>
On-Site Fatality	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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: Facilities located in sensitive ecosystems

The Vita Coco Company reported sourcing from suppliers with operations located in/ adjacent to sensitive ecosystems in the past five years. Certified B Corps must make this transparent under their B Corp Profile.

Having operations located in/adjacent to sensitive ecosystems can impact the flora, fauna, and quality of the ecosystem (e.g. noise & light pollution from the facilities, spills, air/soil/water pollution owing to the company's operations). In addition to the environmental risks, there is a risk of negatively impacting the local communities.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other

Issue Date	2023
Topic	Negative news involving company's supply chain
Summary of Issue	<p>In June 2023, negative news involving one of the company's suppliers based in Brazil was published. The article news was related to the alleged occupation of Indigenous lands in the 1960s.</p> <p>The Vita Coco Company leadership team developed an internal risk mitigation plan to address the issues, which included:</p> <ul style="list-style-type: none">• Legal Review: the legal team conducted an independent investigation into the claims, leveraging Brazilian legal counsel• Supplier Investigation: the company engaged directly with the supplier to assess the allegations• Resolution Meeting: after struggling to verify key facts, the company requested a formal meeting with the supplier to (i) review the case and available evidence, (ii) communicate deep concerns, and emphasize that the allegations were alarming, counter to our corporate values, and required immediate action, (iii) clarify expectations that the supplier address the issues. <p>During the resolution meeting, the supplier disputed the allegations and claimed they were unfounded. The supplier provided evidence demonstrating that:</p> <ul style="list-style-type: none">• They do not own the land in question;• They did not source from the land in question;• Legal proceedings regarding the land were still ongoing, with no final verdict reached. <p>After reviewing the evidence, ongoing legal status, and the supplier's assurances, the Vita Coco leadership team determined there was insufficient cause to terminate the relationship at that time. The legal team continues to monitor the legal proceedings and any relevant outcomes. For various commercial reasons, in 2024, the company developed a drawdown plan with the supplier. By the end of the year (2024), the company made the decision to discontinue the business relationship with the supplier until further notice.</p>
Size/Scope of Issue (e.g. \$ financial implication, #	In 2023, between 4-6 % of the company's direct and indirect supplier expenses were to the supplier in question. In late 2024,

of individuals affected)	the company developed a drawdown plan with the supplier. The business relationship has been discontinued until further notice.
Impact on Stakeholder(s)	Occupation of Indigenous lands is a critical issue for traditional communities that struggle to have their right to the land respected and recognized.
Implemented Management Practices	<p>The Vita Coco Company is committed to upholding human rights throughout their supply chain. They adhere to a Modern Slavery and Human Rights policy aligned with international labor standards, explicitly prohibiting child labor, forced labor, discrimination, and more. Vita Coco's Supplier Code of Conduct further details expectations related to labor, health & safety, wages, working hours, discrimination, and more.</p> <p>As per above, SMETA (Sedex Members Ethical Trade Audit) is a core mechanism to verify and ensure ethical practices within the supply chain. SMETA pillar 4 thoroughly covers human rights under Business Ethics. Vita Coco requires all major co-manufacturing partners to conduct SMETA audits on an annual cadence and suppliers are required to share SMETA audit reports with Vita Coco. In cases of non-compliance, Vita Coco collaborates with co-manufacturers to develop and implement corrective action plans with clear timelines and deliverables. Vita Coco also engages in internal auditing assessments of processes and control systems. Vita Coco conducts desktop assessments including monitoring the Organization for Economic Cooperation and Development's ("OECD") Guidelines for Multinational Enterprises on Responsible Business Conduct, the US Department of State Advisories, and various NGO risk tools examining human rights. These processes are part of Vita Coco's overall enterprise risk management review.</p> <p>Vita Coco has internal grievance mechanisms that encourage stakeholders, including supplier employees, to report any violations or concerns related to an ethical supply chain. All violations reported to Vita Coco are investigated promptly and thoroughly. Investigations are conducted impartially, findings are documented, and corrective actions are implemented to address violations. Vita Coco's Supplier Code of Conduct outlines a requirement to establish an internal reporting system, such as a dedicated email system or reporting hotline, to allow</p>



	for confidential communication of concerns. The Supplier Code of Conduct also outlines expectations to prohibit retaliation against individuals who report violations or provide information. The Supplier Code of Conduct is directed to suppliers that provide finished goods, packaging, logistics services, and ingredients to Vita Coco.
Report	Commitments and Policies
Management Comments	<p><i>From the start, we've known that real success means more than just business growth—it means the communities behind our coconuts are also thriving. Supporting coconut-growing communities is core to how we operate and essential to our long-term success. We're committed to running an ethical business from farm to consumer. In 2014, the Vita Coco Company founded the Vita Coco Project® (VCP) as our way to create impact on the ground level by supporting and helping to empower coconut sourcing communities. We strategically partner with suppliers in our value chain to engage local non-profit organizations in the several countries we operate in and collaboratively develop impact programming adapted to local community needs. Our approach is guided by three pillars: protecting natural resources, building thriving communities, and championing health and wellness. For more information, see our impact page:</i></p> <p>https://vitacoco.com/pages/impact?srsIid=AfmBOoolJoCqyTWpSfiFDNz58H15SyYZDUmdPQSfhm8OhngBBiiN7aj1</p>