



Gran Cursos

Disclosure Report

Date Submitted: August 28th, 2023



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 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"/> |
| 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"/> |
| 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 checked="" type="checkbox"/> | <input 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 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, Arbitration, and/or Penalties

| Issue Date | 08/28/2023 |
|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Topic | Litigation cases related to students alleging improper billing. |
| Summary of Issue | <p>Company has had 162 litigation cases in the last 5 years that were issued by students alleging improper billing.</p> <ul style="list-style-type: none">- 69 were closed in favor of the company- 49 were closed closed in favor of the plaintiff- 44 are pending |
| Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected) | <p>Closed cases:</p> <ul style="list-style-type: none">- 0.06 % of the company's annual revenues- 0.008% of customers were being represented in these cases <p>Pending cases:</p> <ul style="list-style-type: none">- 0.26% of the company's annual revenues- 0.003% of customers were being represented in these cases |
| Impact on Stakeholders | Students who had subscribed to the company's products/services |
| Resolution | For the closed cases, the company canceled subscriptions and billings of students and fully refunded necessary amounts. |
| Management Practices | New integrated systems that allow for better monitoring of cases of restitution and assistance to students were implemented, mitigating similar risks. |
| Related Incidents (Yes/No) | Yes. |



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation, Arbitration, and/or Penalties

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| Issue Date | 08/28/2023 |
| Topic | Litigation cases related to workers contract recognition and dismissals. |
| Summary of Issue | <p>Company received 14 litigations issued by employees in the last 5 years:</p> <ul style="list-style-type: none">- 03 cases closed in favor of the company- 03 cases closed in favor of the plaintiff- 03 cases pending but initially deemed in favor of plaintiff (company appealed)- 05 cases pending (waiting or still in judgment) |
| Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected) | <p>Closed cases:</p> <ul style="list-style-type: none">- 0.011% of the company's annual revenues <p>Pending cases:</p> <ul style="list-style-type: none">- 0.32% of the company's annual revenues |
| Impact on Stakeholders | Workers that wanted contracts to be recognized or workers that were dismissed. |
| Resolution | Through court decisions and agreements, we also seek to resolve issues internally in an administrative manner, through internal conciliation before becomes a legal procedure. |
| Management Practices | <p>Below, we present practices and policies adopted by the company to mitigate future problems:</p> <ul style="list-style-type: none">- Reporting Channel: Managed by an outsourced company, the reporting channel operates in accordance with an established policy, accessible to all employees.- Electronic Timekeeping: We implemented a new timekeeping service, accompanied by a comprehensive communication plan. Leaders were guided on best practices regarding team time management, and a clear policy on electronic timekeeping and time banking was established.- Leader Development: We introduced an annual leadership development program, complemented by ongoing training. All leaders underwent mandatory training on moral harassment, |

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| | <p>strengthening positive relationships with employees.</p> <ul style="list-style-type: none"> - Code of Ethics: We carry out periodic reviews and reinforce the code of ethics for new employees, ensuring its dissemination through the available communication channels. - Position and Salary Management: All leaders underwent training covering crucial aspects related to positions and salaries in the company. Additionally, we invested in a corporate university, where company-specific guidelines are made available. This includes guidance on the treatment of employees, segregation of duties, merit and recognition processes. - Occupational Health: We hire specialized occupational medicine services to evaluate medical certificates, providing adequate analysis and monitoring for employees undergoing medical treatment. - These initiatives reflect our ongoing commitment to improving internal practices, aiming to ensure a healthy, ethical and productive work environment for all employees. |
| Report | <p>The following are practices and policies adopted by the company to mitigate future issues:</p> <ul style="list-style-type: none"> - Reporting Channel: Managed by an outsourced company, the reporting channel operates in accordance with an established policy, accessible to all employees. - Electronic Timekeeping: We have implemented a new timekeeping service, accompanied by a comprehensive communication plan. Leaders were guided on best practices regarding team time management, and a clear policy on electronic timekeeping was established. - Leadership Development: We introduced an annual leadership development program, complemented by ongoing training. All leaders underwent mandatory training on moral harassment, strengthening positive relationships with employees. - Code of Ethics: We carry out periodic reviews and reinforce the code of ethics for new employees, ensuring its dissemination through the available communication channels. - Position and Salary Management: All leaders underwent training covering crucial aspects related to positions and salaries in the company. Additionally, we invested in a corporate university, where company-specific guidelines are made available. This includes guidance on the treatment of employees, designation of duties, merit and recognition processes. - Occupational Health: We hire specialized occupational |

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| | medicine services to evaluate medical certificates, providing adequate analysis and monitoring for employees undergoing medical treatment. - These initiatives reflect our ongoing commitment to improving internal practices, aiming to ensure a healthy, ethical and productive work environment for all employees." |
| Related Incidents (Yes/No) | Yes. |