

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 and B Lab deems them to be material, the company must:

- 1) Be transparent about 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 systems are in place to avoid similar issues from arising in the future.

In all cases, the Standards Advisory council reserves the right to refuse certification if the company is ultimately deemed not to uphold the spirit of the community.

In addition to the voluntary indication of sensitive issues in the Disclosure Questionnaire, companies pursuing Certification also are subject to background checks 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

Company Name: Optimizar Forestal
 Date Submitted: 08/17/2021

Industries & Products	Yes	No
Please indicate if the company is involved in production of or trade in any the following. Select Yes for all options that apply.		
Animal Products or Services		✓
Biodiversity Impacts	✓	
Chemicals		✓
Company Explanation Of Disclosure Item Flags		✓
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		✓
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		✓

Outcomes & Penalties	True	False
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 Explanation Of Disclosure Item Flags		✓
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	True	False
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 Explanation Of Disclosure Item Flags		✓
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		✓
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		✓

B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

Optimizar Forestal

UPDATED AS OF:

08/17/2021

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
ISSUE DATE	Ongoing
TOPIC	Biodiversity Impact
SUMMARY OF ISSUE	As a forestry company, Optimizar Forestal operates in an industry in which biodiversity impact is a material environmental issue.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 77% of Optimizar Forestal's revenue comes from seedlings grown directly by the company for reforestation projects. 75% comes from reforestation projects, where the seedlings are planted for clients, and 2% comes from the sale of seedlings. The company has a total of 1.75 hectares of land where the tree seedlings are grown, but they do not plant or grow the trees on this land.
IMPACT ON STAKEHOLDERS	Forestry poses a risk to local ecosystems of flora and fauna as well as the potential degradation of cultivated land.
IMPLEMENTED MGT PRACTICES	Optimizar Forestal provides reforestation services that are designed to restore environments and ecosystems that have previously been damaged. The majority of the reforestation projects (~70%) use tree seedlings that are native to the region; the remaining projects use tree seedlings that are best suited for the specific ecosystem. The company is dedicated to planting native species through projects that create biological corridors, and they do not plant non-native species near rivers or other areas where proper management would not be possible. Optimizar Forestal also works with clients after planting the trees to monitor and measure the impact on biodiversity, and has relationships with other professionals who can provide these monitoring service to clients. The tree seedlings are grown in nurseries using soil and materials that are composted in the nurseries, and the use of chemicals and pesticides is limited. The company mainly works with two species of trees, oak and acacia blanca. 90% of tree species grown as seedlings are oak, which are very hardy and do not require pesticides. The other 10% is acacia blanca, which require the application of a very limited amount of pesticides.
OTHER MANAGEMENT COMMENTS	The reforestation services offered by Optimizar Forestal aim to reduce negative impacts on biodiversity, and reforest and improve areas that have previously been degraded. The services reforest land that was negatively impacted by the agriculture industry, and other ecosystems impacted by fires, natural disasters, or other human impacts.

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DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
ISSUE DATE	Ongoing
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	As a forestry company, Optimizar Forestal operates in an industry that is water intensive. The irrigation methods used by the company are use of rainwater, drip irrigation and low pressure sprinklers.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 77% of Optimizar Forestal's revenue comes from tree seedlings grown directly by the company. The seedlings are grown in the nurseries, but planted on clients land, and not grown on the company's land. The irrigation system is supplementary by nature, meaning that the company uses rain water first, and then supplements with irrigation with small, low pressure sprinkler systems as necessary. The company has 1.75 ha, which equates to 2,500 m2 of land that uses rain water and supplementary irrigation (as necessary). Generally, the supplementary irrigation is 5 m3 of water per day.
IMPACT ON STAKEHOLDERS	As a water intensive industry, forestry poses risks such as water stress or depletion of local water sources if water use is not appropriately managed. One of the tree nurseries is located in Yacanto de Calamuchita, which is not a water stressed region, it receives 1200 mm of rainfall per year. The second nursery, in La Granja, is located 50 km from the capital of Córdoba and is in a region where there is a water deficit, because it receives 800 mm of rainfall per year. In this nursery, they use irrigation to supplement the rainfall.
IMPLEMENTED MGT PRACTICES	Optimizar Forestal utilizes water conservation techniques in its tree nurseries. The irrigation system and sprinklers are connected to an irrigation programer, which is connected to a regional weather monitor, to make the use of water more efficient. When it rains, the amount of water used to irrigate the nurseries is decreased, and if there are winds greater than 10 km/hour, the irrigation system does not turn on, to avoid wasting water. As such, the irrigation system is supplementary in nature, because it is only used to provide the difference between the amount of water the plants need and the amount of water they get through rain in a given time period. Additionally, the nurseries are divided into sections based on tree species, so that each species receives the appropriate amount of water based on their needs and to limit overconsumption. The company purchases a limited number of trees from third-parties, but when identifying and selecting suppliers, they evaluate the environmental policies and practices of the suppliers.
OTHER MANAGEMENT COMMENTS	The reforestation services offered by Optimizar Forestal aim to reduce negative impacts on biodiversity, and reforest and improve areas that have previously been degraded. The services reforest land that was negatively impacted by the agriculture industry, and other ecosystems impacted by fires, natural disasters, or other human impacts.