



## 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: NATRA S.A.  
Date Submitted: 10/31/2022

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:

NATRA S.A.

UPDATED AS OF:

10/31/2022

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Recalls
<b>TOPIC</b>	Recalls due to product labelling error and foreign bodies
<b>SUMMARY OF ISSUE</b>	"NATRA has had 3 recalls in the last five years: Case 1: mislabelling. Copacker placed the wrong ingredients list sticker onto the chocolate box. Case 2: undeclared allergen. 'No dairy' stated in a product with milk cross contact Case 3: foreign bodies. Traces of almond not declared in the product label"
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	The products affected by these recalls represent <1% of the company's products during the reporting period from 2017 to 2022 One individual reported an allergic reaction
<b>IMPACT ON STAKEHOLDERS</b>	"Undeclared allergens in the product labelling pose a possible health risk for allergic people.  Stakeholders affected: Case 1: No illnesses/injuries reported Case 2: One consumer had a severe reaction to milk and required medical treatment to recover. Case 3: No illnesses/injuries reported"
<b>IMPLEMENTED MGT PRACTICES</b>	As a result of the aforementioned cases, the company implemented additional checks from R&D departments on product labelling.



## B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY: NATRA S.A. UPDATED AS OF: 10/31/2022

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Industries at risk of human rights violations
<b>TOPIC</b>	Forced labor, child labor, and human trafficking risks in cocoa/chocolate and palm oil industry
<b>SUMMARY OF ISSUE</b>	NATRA S.A is a chocolate producer and wholesaler, therefore is a part of the cocoa supply chain. The company also uses palm oil in its products. The cocoa, as well as the palm industry, pose risks of human rights issues such as forced labor, child labor, and human trafficking are prevalent globally.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	<p>100% of the company's revenue is from cocoa products and 31 % from palm oil.</p> <p>Related to the visibility of the company's raw materials, 11% of cocoa is traceable back to farmers' associations. 38% of cocoa sourced by the company is certified by the Rainforest Alliance, Fairtrade, and organic certification.</p> <p>100% of palm derivatives sourced are RSPO-certified.</p>
<b>IMPACT ON STAKEHOLDERS</b>	The global cocoa and palm oil industries have a history of forced and child labor, which subjects workers to poor working conditions, low wages, and puts children at risk for human trafficking.
<b>IMPLEMENTED MGT PRACTICES</b>	<ul style="list-style-type: none"> <li>- Annually, Natra carries out assessments of its main cocoa suppliers against Natra's Responsible Sourcing Code,</li> <li>- The company collaborates with the Retailer Cocoa Collaboration for an in-depth analysis of Natra's top 5 cocoa suppliers on the following topics: certification &amp; traceability, deforestation &amp; land use, climate, child and Forced Labour, gender, labour practices and living income,</li> <li>- All of its cocoa suppliers have acknowledged and have committed/signed Natra's Responsible Sourcing code where respect for fundamental human rights (and children's rights) is compulsory,</li> <li>- 100% of palm derivatives sourced are RSPO-certified.</li> <li>- Natra has in place a mitigation policy for those companies not respecting Natra's Responsible Sourcing. In this document NATRA recognises its shared responsibility with suppliers to improve compliance along its supply chain with international norms on human rights, employee's health and safety at work, environment and ethics.</li> </ul>