



# Sabará Químicos e Ingredientes

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Disclosure Report

Date Submitted: May 12th, 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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Biodiversity Impacts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<a href="#">Chemicals</a>	<input checked="" type="checkbox"/>	<input 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"/>
<a href="#">Energy and Emissions Intensive Industries</a>	<input checked="" type="checkbox"/>	<input 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"/>
<a href="#">Water Intensive Industries</a>	<input checked="" type="checkbox"/>	<input 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"/>
<a href="#">Litigation or Arbitration</a>	<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"/>
<a href="#">Other</a>	<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: Litigation and Arbitration

<b>Issue Date</b>	2019 - 2025
<b>Topic</b>	Labor issues
<b>Summary of Issue</b>	<p>Sabará Ingredientes e Químicos had 7 litigation cases related to labor issues in the past 5 years. The cases are related to the following topics:</p> <ul style="list-style-type: none"><li>• Claims related to illness resulted from an unhealthy work environment.</li><li>• Overtime and other additional unpaid wages;</li><li>• Additional payments are related to the nature of the job.</li></ul> <p>In addition to that, the company is also cited in 11 other labor cases of its suppliers as a subsidiary responsibility of the second or third degree.</p>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	<p>Sabará Ingredientes e Químicos had 5 cases pending and 2 settled with payment, summing up R\$ 2,708,967.</p> <p>The company has only one case settled with payment related to the subsidiary responsibility cases. The company has paid approximately R\$ 75,000 in said case.</p>
<b>Impact on Stakeholders</b>	There were financial and health impacts on the employees.
<b>Resolution</b>	<p>Two cases had a verdict against the company and five cases are pending or waiting for appeal.</p> <p>Seven cases of subsidiary responsibility were settled without any payments from the company. One case was settled with payment, and three are pending resolution.</p>
<b>Management Practices</b>	Review the position with the HR department to avoid recurrence. The company also works with suppliers to provide orientation on this matter.



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Other - Disclosure Industries

<b>Topic</b>	Clients in Controversial and Ineligible Industries
<b>Summary of Issue</b>	<p>Sabará Químicos e Ingredientes has clients in the following industry: Pharmaceuticals.</p> <p>The types of products and services offered to these clients include:</p> <ul style="list-style-type: none"><li>• Solutions to help with the development of pharmaceutical products,</li><li>• Ingredients such as grade oils that are specifically designed to be used in pharmaceutical products.</li></ul>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	In the last fiscal year, 0.24% of the company's annual revenue was from clients in the pharmaceutical industry.
<b>Impact on Stakeholders</b>	<p>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.</p> <p>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.</p>
<b>Implemented Management Practices</b>	<p>Sabará has the following mechanisms in place to manage the risks associated with serving clients in the mining industry:</p> <p>Grievance/complaints mechanism. This is accessible to the public through the company's website. Complaints about misconduct or violations of the Compliance Manual guidelines can also be sent confidentially by e-mail to <a href="mailto:etica@gruposabara.com">etica@gruposabara.com</a> or through a corporate website page.</p> <p>On the Sustainability Report, the company includes the Sabará Group Compliance Manual, where there is a section on "Mechanisms for reporting and investigating irregularities"</p>

	<p>starting on page 65. The reporting mechanisms and how the company and the compliance committee should deal with complaints received is provided within the manual. All of the company's business partners receive the manual together with their contract, in addition to all employees receiving it upon orientation. The company is open to receiving any type of complaint/report against its employees and other business partners on any behaviour/action that violates the Compliance Manual, which aims to ensure respect for human beings and the environment, and to act in a transparent, efficient manner and in accordance with applicable legislation. The company would respond to the complaint received within 24 hours from the time the complaint was reported.</p> <p><b>Whistleblower Protection.</b> The Sabará Group Compliance Manual includes the following statements:</p> <ul style="list-style-type: none"> <li>• The whistleblower's communication channel was created to protect the identity of any individuals reporting an incident/raising a concern.</li> <li>• The Compliance Committee has the responsibility to carry out internal and confidential processing of cases that come to its attention, seeking to listen to those involved and provide them with equal and non-discriminatory treatment</li> <li>• In addition to the confidentiality guaranteed, no punitive action will be taken against the whistleblower for this act itself.</li> <li>• This channel can and should be used by all employees and all interested parties who have a relationship with the Sabará Group.</li> </ul>
Report	<a href="#">Grievance Mechanisms Link</a> <a href="#">Compliance Manual</a>



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Chemical Intensive Industry

**Sabará Químicos e Ingredientes** is involved in the production/sale of products or is part of an industry that can potentially be classified as chemical intensive, meaning that they are more likely to have significant impacts on the environment, such as pollution of air, land, and water, as well as potential human health risks to those exposed to harmful chemicals if the use and disposal of chemicals are not properly managed. Certified B Corps are required to make transparent their involvement in such activities or industries.





# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Energy and Emissions Intensive Industry

**Sabará Químicos e Ingredientes** 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.



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Water Intensive Industry

**Sabará Químicos e Ingredientes** 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.