



Conaltura Construcción y Vivienda S.A.

Disclosure Report

Date Submitted: August 1st, 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"/>
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 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"/>
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 checked="" type="checkbox"/>	<input 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	2020 - 2024
Topic	Litigations related to labor or suppliers, consumer disputes, civil litigations, and complaints
Summary of Issue	<p>Ongoing litigation cases against Conaltura.</p> <ul style="list-style-type: none">• Two cases related to the laborers of the company's suppliers. One case involves an employee hired by a Conaltura supplier who seeks compensation for social benefits, severance pay, interest, bonuses, vacation, disability protection, compensation, late payment penalty, and indexation due to dismissal; not affiliated with the company. In another case, five workers from the company's supplier request the payment of outstanding wages, settlement of social benefits, adjustments to social security contributions, and moratory compensation.• One case related to a civil litigation. It is requested that CONALTURA be ordered to desist from its intention to open the vehicular entry and exit road for the project they are building through the area shared by the communities residing in the sector of Calle 50B Sur with Carrera 42C.• Thirteen cases related to consumer litigations. These cases involve claims of non-compliance and disputes over clients' requests for reimbursements.• One case relates to a police administrative procedure in which the complainant requests a right-of-way easement for the exploitation of a mining title.• One case related to an administrative investigation in which the district investigates a possible unlicensed construction, and Conaltura responds by proving that the violation did not occur. <p>All of the cases listed above are pending a verdict.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The estimated financial value for each of the listed cases above would represent less than 1% of the company's total revenue in the last fiscal year.

Impact on Stakeholders	The primary impact involving the cases would be potential pollution, traffic disruption, and potential health concerns for the community in which the constructions are taking place in and potential financial loss to consumers.
Resolution	All cases are pending a resolution.
Management Practices	<p>For the cases related to the laborers of the company's suppliers, the company has contractually implemented a warranty retention equivalent to ten percent of each payment to the supplier to ensure payments to the supplier's employees. Additionally, each contract includes insurance policies to guarantee the salaries and benefits of the supplier's workers.</p> <p>For the case related to the civil litigation, Conaltura has developed the project in accordance with the licenses approved by municipal authorities. However, it has adjusted the design to improve the project by considering the needs of the local communities.</p> <p>In cases related to consumer disputes, the company has implemented various practices to mitigate similar occurrences such as conducting periodic monitoring of the processes with the aim of ensuring its success, ensuring the execution and quality of construction activities through insurance policies and has implemented stricter policies for property transfer and delivery for clients who are beneficiaries of subsidies or subsidized loans.</p> <p>For the cases involving complaints, the company now has a specialized team to handle post-sales requests, through which the validity of the warranty is assessed</p>
Management Comments	We enter into approximately 2,400 contracts per year with suppliers and around 2,000 contracts with clients. The legal cases mentioned refer to those that are currently active for the company.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: On-Site Fatality

Issue Date	2022 and 2023
Topic	Fatality due to a job accident
Summary of Issue	<p>Over the last five years, the company reported no fatal incidents involving its direct employees. However, two fatal incidents occurred between 2022 and 2023, both involving contractor personnel.</p> <p>In 2022, a contractor worker sustained a fatal head injury caused by a falling metal object during a supervised load-lifting activity.</p> <p>In 2023, another fatality occurred when a contractor worker fell from a height despite being equipped with appropriate personal protective equipment.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	Two fatality cases in the last 5 years.
Impact on Stakeholders	Loss of life experienced by the deceased person and the related loss experienced by their family.
Resolution	The incidents were investigated in accordance with Colombian regulations and reported to relevant authorities (EPS, ARL, Ministry of Labor). ARL is the acronym for Administradora de Riesgos Laborales, which are workers' compensation corporations that protect workers by preventing accidents and illnesses and providing benefits for related injuries or fatalities, while EPS refers to Entidades Promotoras de Salud, which are Health Promoting Entities responsible for managing the healthcare system by providing services through a network of health providers. Investigations concluded that the root cause in both cases was unsafe acts by the workers. Survivor pension payments were approved, and no regulatory sanctions were issued.
Implemented Management Practices	The company's Occupational Health and Safety Management System (OHSMS) is designed to drive continuous improvement

	<p>by applying controls aimed at eliminating or substituting hazards, enhancing operational and administrative processes, and fostering a culture of self-care among employees and contractor workers.</p> <p>Safety protocols are regularly reinforced, alongside efforts to cultivate a strong safety culture in which all personnel—both employees and contractors—are encouraged to take ownership of maintaining a safe and healthy work environment.</p> <p>Besides approving pension payment to nominated family member, the company has implemented a range of strategies, including contractor management programs, enhanced monitoring and operational support, timely risk assessments, regular training for both employees and contractor workers, clear safety signage, and improved workplace communication.</p>
Management Comments	No



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Energy and Emissions Intensive Industry

Conaltura Construcción y Vivienda 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.

For more information about the company's practices, please visit the company's webpage/sustainability report, accessible [here](#).