



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: ALIER SA
 Date Submitted: 07/10/2022

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:

ALIER SA

UPDATED AS OF:

07/10/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Energy and Emissions Intensive Industries
SUMMARY OF ISSUE	As a company that produces recycled paper products from waste input materials, ALIER SA operates in an industry in which energy use and emissions are material environmental issues.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year, 85.56% of the company's revenue was earned from the sale of its recycled paper products.
IMPACT ON STAKEHOLDERS	"The paper manufacturing process is energy intensive, which in turn contributes to global carbon emissions. The process mainly requires electricity to move the machinery and steam/heat to dry the paper. The main GHG emitted in the process is CO ₂ . The carbon intensity is 1.08 kg CO ₂ e / kg paper in 2021"
IMPLEMENTED MGT PRACTICES	<p>ALIER SA has an ISO14001 certified environmental management system and is tracking their waste generation, water use, and energy use. It is currently calculating their GHG emissions. In order to maximise the efficiency of their paper production process, the company meets 100% of their energy demands with an inhouse combined heat and power (CHP) plant. The CHP plant is mainly fueled by natural gas, but also some (1.7%) biogas produced in their treatment facility. Additional management practices include the replacement of their engines, compressors, and pumps for more energy efficient equipment, or substitution of lighting with LED lights.</p> <p>Additionally, the company has recently obtained the Energy Management System Certification according to ISO 50001: 2018. They also have established a Energy Savings Committee in charge of monitoring, and setting energy reduction targets and controlling and implementing reduction measures.</p> <p>The company set a energy intensity target of < 0.61 MW/ton of paper by the end of 2021 which was achieved. In 2021 the energy intensity of the company was 0.57 MW/ton paper</p>



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DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	As a company that produces recycled paper products from waste input materials, ALIER SA operates in an industry in which water use is a material environmental issue.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year, 85.56% of the company's revenue was earned from the sale of its recycled paper products.
IMPACT ON STAKEHOLDERS	<p>As a water intensive industry, paper production poses risks such as water stress or depletion of local water sources if water use is not appropriately managed. The water used for the production process accounts for 99.15% of the water used by ALIER SA and it is sourced from the Canal de Piñana which does not affect the water use of other stakeholders. The remaining 0.15% is used for sanitary purposes and it's sourced from the water mains.</p> <p>The water intensity of the company is 15 m3 / ton of paper in 2021</p>
IMPLEMENTED MGT PRACTICES	<p>ALIER SA facilities are not located in a water stressed region.</p> <p>During the production process, approximately 10% of the water used is evaporated or incorporated into the product. The rest of the water is either recycled (approximately 60% in every cycle) or discharged. All the discharged water is previously treated in their water treatment plant to comply with the regulatory requirements.</p> <p>The company had a target to reduce water consumption to 11.1 m3 / ton of paper in 2021. The objective was not met, however, the company is investing 4M€ from a NextGenerationEU subsidy to achieve this target by the second half of 2023.</p>



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DISCLOSURE QUESTIONNAIRE CATEGORY	Disclosure Industries
TOPIC	Fossil Fuels & Energy Companies
SUMMARY OF ISSUE	ALIER produces electricity produced in a combined heat and power (CHP) plant that uses natural gas as a fuel. The excedent energy not used by ALIER is sold, generating revenue to the company.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Since June 2022, the company has stopped producing and selling energy produced with natural gas. The company also compromised to guarantee that moving forward, the sales of energy produced with fossil fuels corresponds to no more than 5% of its annual revenue.
IMPACT ON STAKEHOLDERS	Fossil fuel and energy companies are disproportionately responsible for greenhouse gas emissions that contribute to climate change.
IMPLEMENTED MGT PRACTICES	<p>In June 2022, ALIER has stopped their cogeneration plant. The main reason for the cogeneration stoppage is that ALIER has made a commitment to decarbonise before the end of 2023. The company obliged themselves to transform their energy consumption into 100% renewable energy in order to reduce their carbon footprint by more than 70,000 tons. To achieve this goal, investments are being made to carry out different projects:</p> <ul style="list-style-type: none"> - Production of Electric Power through the installation of photovoltaic panels on factory roofs (in progress); - Thermal energy production: replacement of natural gas by biomethane from waste (in progress); - Photovoltaic plant in Alier Landfill (22MW) (pending approval); - Photovoltaic plant: acquisition of 18 hectares (15MW) (pending approval); - Biomass plant (project with Engie) to replace the consumption of natural gas in steam production (commissioning in 2023). <p>The company claims to have already reduced the consumption of natural gas from 50,000 MGW to 10,000 MGW, lowering their impact on the carbon footprint by more than 70%.</p> <p>Taking into account their commitment to decarbonisation, the company does not plan to restart the cogeneration plant. In case of doing so, it would be only to produce steam. If electricity were produced, initially it would be for self-consumption and/or sale, establishing the commitment that the income derived from the sale of electricity produced from natural gas does not exceed 5% of the total billing.</p>