



Lab
Global

Papirus

Disclosure Report

Date Submitted: June 22nd, 2026



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 of 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 checked="" type="checkbox"/>	<input type="checkbox"/>
Chemicals	<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"/>
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 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"/>
Litigation or Arbitration	<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"/>
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: Biodiversity and/or Monoculture

Papirus is involved in activities that could affect local biodiversity, meaning that they are more likely to have significant impacts on the environment given its interference with the balance of local fauna and flora. Certified B Corps are required to make transparent their involvement in such practices.

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



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Chemical-Intensive Industry

Papirus 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.

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



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Energy and Emissions Intensive Industry

Papirus 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 regarding this topic, please visit the company's webpage/ sustainability report, accessible [here](#).



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Water Intensive Industry

Papirus 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.

Any party aware of specific company practices that have had a negative impact related to its involvement in these or other controversial industries, and which may constitute a violation of the B Corp standards, may contact us via our [public complaints procedure](#).

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



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation and Penalties

Issue Date	2006 - present
Topic	Litigation Related to Labor Issues
Summary of Issue	<p>Papirus faced 23 labor claims that were settled or ruled against the company, involving one or more of the following: Travel time compensation (horas in itinere), overtime, rotating shifts, vacation pay, collective bargaining agreements, collective labor conventions (CCT), termination payments, FGTS, CLT fines, reimbursement of improper deductions, union contributions, moral damages, job misassignment or accumulation of duties, night shift premium, reduced night hours, hazardous or unhealthy working conditions, intra-shift and inter-shift rest breaks, occupational illness, workplace accidents, moral or material damages, and subsidiary liability (outsourced workers/third parties).</p> <p>The company is also facing 4 pending labor claims including one or more of the following: Hazard pay for unhealthy and dangerous working conditions, occupational disease/work-related illness, job security due to illness, compensation for material and moral damages, overtime, invalidity of collective agreement for uninterrupted shift work, intra-shift and inter-shift rest breaks, reimbursement of salary deductions, pay equity, lifetime pension due to occupational disease, workplace harassment, reclassification under the correct labor union framework, meal allowance, basic food basket benefit, subsidiary liability of Papirus, and fines under Articles 467 and 477 of the Brazilian Labor Code (CLT).</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>The 23 resolved cases collectively amount to less than 0.1% of annual revenues;</p> <p>The 4 pending cases are estimated to represent less than 0.05% of annual revenues.</p>
Impact on Stakeholders	The primary impacts of the reported labor litigation cases are: potential financial, physical and moral harm to former employees

<p>Resolution</p>	<p>Changes introduced by the Labor Reform (Law 13,467/2017) have ruled that commuting time is no longer considered part of the working hours and therefore is not subject to overtime payment for future cases.</p> <p>The company conducts occupational safety adjustments and investments annually.</p> <p>Guidance procedures are provided to managers regarding overtime and meal break hours in accordance with the Brazilian Labor Law (CLT).</p> <p>Employees are informed during onboarding about applicable payroll deductions and their right to object to them, including meal voucher deductions established in collective bargaining agreements.</p>
<p>Management Practices</p>	<p>Regarding commuting time, the provisions introduced by the Labor Reform (Law No. 13,467/2017) have brought this issue into line with current Brazilian legislation, since these hours are no longer part of the workday and no longer represent a potential labor liability.</p> <p>In addition, the company makes annual investments and improvements in occupational safety and health. It operates through the CIPA – Internal Commission for Accident and Harassment Prevention, which holds monthly meetings and inspections in the areas. Complementarily, the Occupational Safety sector conducts bimonthly inspections, generating action reports and reinforcing the organization's commitment to anticipating and mitigating potential risks that may impact the health and safety of employees.</p> <p>The company Papirus also provides periodic guidance to managers regarding the management of overtime and compliance with meal breaks, with the aim of preventing the improper performance of these practices. When overtime is required, it is performed in accordance with the company's internal policies, the Consolidation of Labor Laws (CLT), and applicable Collective Bargaining Agreements (CCT).</p>
<p>Management Comments</p>	<p>Papirus Company reaffirms its commitment to legal compliance, the health and safety of its employees, and the adoption of preventive practices aimed at mitigating occupational risks. In addition to keeping its processes aligned with current legislation and applicable Collective Bargaining Agreements, it promotes continuous actions to guide managers, monitor working conditions, and invest in occupational health and safety.</p>



	<p>Through the actions of the CIPA – Internal Commission for Accident and Harassment Prevention –, periodic inspections, and audits carried out by the Occupational Safety sector, the company seeks to identify opportunities for improvement and anticipate potential risks, contributing to the maintenance of a safe and healthy work environment in accordance with best practices in people management and corporate responsibility.</p> <p>The company Papirus also maintains permanent safety awareness programs, such as the DSS (Weekly Safety Dialogue), which consists of periodic meetings aimed at guiding and reinforcing safe work practices, promoting accident prevention, and employee engagement in topics related to occupational health and safety. In certain operational areas, the DDS (Daily Safety Dialogue) is also carried out, a tool that enables the daily alignment of activities, the identification of risks, and the dissemination of good practices before the start of operations.</p> <p>In addition, whenever necessary, procedures and guidelines related to labor, health, and occupational safety issues are reviewed, updated, and made available to managers and employees involved, ensuring the dissemination of information, compliance with legal requirements, and continuous improvement of internal processes.</p>
Related Incidents (Yes/No)	No