



Lab
Global

San Pablo Farmacia

Disclosure Report

Date Submitted: June 1st, 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 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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" 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"/>
Sale of Data	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Reduction Through Corporate Shells	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
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 - Disclosure Practices - Health & Safety Topic	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other - Disclosure Practices - Administrative Complaints & Penalties	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other - Marketing of Breastmilk Substitute and Complementary Food	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other - Pharmaceutical	<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: Other Disclosure Practices

Issue Date	On-going
Topic	Health & Safety Topic
Summary of Issue	<p>San Pablo Farmacia is one of the largest Pharmacy retail groups in Mexico. The company's operational structure consists of 100% of its operations in Mexico, with more than 150 stores, one distribution center, and medical services.</p> <p>The company's certification cluster consists of one (1) B Impact Assessment.</p> <p>The company employs a large workforce in different positions, including a delivery workforce (by motorcycle and bicycle), for which the health & safety topic is considered material.</p> <p>Accordingly, the company has an Occupational Health & Safety program, including an accident reduction initiative based on ISO 39001:2012 (Road Traffic safety Management system), overseen by a Health & Safety Committee.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>The company keeps an annual database that records all incidents registered with the Mexican Social Security Institute. No on-the-job fatalities were reported in the last five years.</p>
Impact on Stakeholders	<p>Road safety is a complex issue with direct economic, regulatory, social, and psychological impact on a range of stakeholders—from individuals, families, businesses, societies, to national governments.</p>
Implemented Management Practices	<ol style="list-style-type: none">1. Governance and Regulatory Compliance The company has a legal and regulatory framework that ensures the safe operation of its workplaces:<ul style="list-style-type: none">• Regulatory Compliance Matrix: A matrix that integrates all applicable legal requirements regarding safety and health. This tool is the cornerstone of management and is formalized under the policy POL-DA-SS-AS-AM (Manage the Safety and Health Regulatory Compliance Matrix), available for consultation by all personnel through the SuccessFactors platform.

	<ul style="list-style-type: none">● Adherence to Mexican Official Standards (NOMs): The company maintains strict compliance with current Mexican Official Standards (NOMs), ensuring safety standards that exceed the legal minimums.● Training Plan: A standardized training plan was developed considering regulatory health and safety requirements.● Communication Plan <p>2. Operational Management and Continuous Improvement Decision-making at SPF is based on data and the systematic analysis of its operations:</p> <ul style="list-style-type: none">● The company has a team of professionals specializing in the field: 10 engineers and 11 physicians, along with 3 coordinators who manage related activities.● Key Performance Indicators (KPIs): The company defines strategic health and safety indicators that are presented monthly to the Management team, allowing for close monitoring of results and the effectiveness of its initiatives.● Systematic Investigations: In the event of any incident, the company applies systematic investigation methodologies to determine the root cause. This allows them to implement precise corrective measures and prevent recurrence. Additionally, all injuries are reported to the relevant authority (STPS), in accordance with current legislation.● Emergency Management: The company has highly trained Emergency Response Teams and legally constituted Safety and Hygiene Committees, which conduct regular inspections to detect and mitigate risks. <p>3. Talent Development and Comprehensive Health The company invests in the culture and well-being of their people:</p> <ul style="list-style-type: none">● Health and Training Program: The company implements annual occupational health and continuing education programs designed to strengthen the technical skills and self-care of
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	<p>their employees.</p> <ul style="list-style-type: none">• Leadership Strengthening (1:1 Sessions): The company implements individual coaching sessions for leaders, focused on strengthening their role as promoters of a culture of safety and connection with their teams.
Management Comments	<p>The sustainability report is forthcoming. Regarding accident rates, the organization guarantees the timely notification of all injuries and fatalities to the Mexican Social Security Institute (IMSS), strictly adhering to the protocols and deadlines established by current legislation.</p>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other Disclosure Practices

Issue Date	2020 - 2025
Topic	Administrative Complaints & Penalties
Summary of Issue	<p>San Pablo Farmacia is one of the largest Pharmacy retail groups in Mexico. The company's operational structure consists of 100% of its operations in Mexico, with more than 150 stores, one distribution center & medical services.</p> <p>The company's certification cluster consists of one (1) B Impact Assessment.</p> <p>The company has several administrative penalties and complaints. These can be categorized into three main topics:</p> <ul style="list-style-type: none">• Forty-three (43) administrative penalties and complaints from PROFECO (Procuraduría Federal del Consumidor) related to verification of Product's Final Price, verification of promotion price & conditions, including terms and conditions, and product labelling violations.• One (1) administrative penalty from the Dirección General de Juegos y Sorteos related to failure in providing documentation on time as required by regulation.• Six (6) administrative penalties from National and State Health inspection bodies (e.g., COFEPRIS, ISEM, CORPRISEM) related to Sanitary inspection in the stores and distribution center, and verification of sales and registration of controlled medicines.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The fifty (50) administrative penalties and complaints, in the aggregate, represent less than 0.1% of the company's revenues.
Impact on Stakeholders	<p>These administrative penalties and complaints pertain to the consumer protection topic.</p> <p>The main stakeholders affected are final consumers.</p>
Resolution	The majority of the cases are being appealed by the company, while only four (4) cases had the fine paid.
Implemented	The company offers training courses for leaders on consumer



Management Practices	issues, and based on health regulations, it also provides training courses for personnel involved in prescription dispensing, completing control logs, and, in general, standard operating procedures, to reinforce regulatory compliance. Additionally, the company conducts legislative monitoring to identify changes in legislation and apply them to its operations, ensuring continued regulatory compliance."
Related Incidents (Yes/No)	No



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other - Marketing of Breastmilk Substitute and Complementary Food

The current B Corp Certification assesses a company's risk (potential negative impacts) separately from its positive impacts. B Lab's risk standards are additional minimum requirements that companies in controversial industries and/or practices must meet in order to be eligible for B Corp Certification under V1.6. Risk standards are a necessary method to maintain credibility, manage risk, and achieve the impact B Lab seeks in the world.

San Pablo Farmacia is directly involved in the **sale of breastmilk substitutes**, an industry in which B Lab requires additional minimum standards. During this assessment, it was confirmed that San Pablo Farmacia fully meets the minimum requirements for the Pharmaceuticals Risk Topic as outlined in the [Guidance for Eligibility Concerns and Minimum Requirements under V1.6](#).

B Lab's Public Complaints Process

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1. Intentional misrepresentation of practices, policies, and/or claimed outcomes during the [certification process](#), or
2. Breach of the core values articulated in our [Declaration of Interdependence](#) within the B Corp Community.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other - Pharmaceutical

The current B Corp Certification assesses a company's risk (potential negative impacts) separately from its positive impacts. B Lab's risk standards are additional minimum requirements that companies in controversial industries and/or practices must meet in order to be eligible for B Corp Certification under V1.6. Risk standards are a necessary method to maintain credibility, manage risk, and achieve the impact B Lab seeks in the world.

San Pablo Farmacia is directly involved in the **Pharmaceutical** Industry, an industry which B Lab requires additional minimum standards. During this assessment, it was confirmed that San Pablo Farmacia fully meets the minimum requirements for the Pharmaceuticals Risk Topic as outlined in the [Guidance for Eligibility Concerns and Minimum Requirements under V1.6](#).

- San Pablo Farmacia has confirmed that they are not involved in any lobbying or advocacy activities.
- San Pablo Farmacia has confirmed that they are not involved in the research and development of new medicines.
- The company systematically conducts benchmarking against their competitors to establish competitive prices in the market. Their pricing strategy is determined by considering the price ranges observed among their main competitors, ensuring that San Pablo Farmacia's prices remain aligned with current industry conditions and customer expectations. Despite [Mexico being considered an upper-middle-income market](#), San Pablo Farmacia is committed to providing accessible, high-quality medical services to the Mexican population, offering primary care, including consultations, laboratory tests, rapid tests, and vaccines at affordable prices. The *Club Salud* program of San Pablo Farmacia aims to support customers who make regular purchases. The program works by allowing customers to receive a free product by accumulating items through their omnichannel retail channels. The company's private-label brands are essential products offered at prices below those of the most recognized brands, with quality and specifications similar to market-leading products.



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