



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: PortAventura Entertainment SAU dba Portaventura World
Date Submitted: 02/11/2022

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: PortAventura Entertainment SAU dba Portaventura World

UPDATED AS OF:

08/01/2021

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
ISSUE DATE	2021
TOPIC	Energy and Emisions Intensive Industries
SUMMARY OF ISSUE	PortAventura World operates a theme park, a Ferrari Land Park, a water park, a convention center and 6 themed hotels which can be considered an energy intensive industry
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year, 100% of the companies revenue came from one of the aforementioned energy intensive activities In the year 2021, the company had an energy intensity of 9.45 MWh/1000 visits The company energy consumption is: 82% electricity, 15% natural gas, and 3% fuel and propane
IMPACT ON STAKEHOLDERS	As part of an energy intesive industry, the company consumes high amounts of electricity and other energy sources that are closely related to the release of greenhouse gas (GHG) emissions. GHG emissions can have negative effects on the enviroment such as trapping heat in the atmosphere which can lead to abnormally high temperatures over an extended period of time.
IMPLEMENTED MGT PRACTICES	100% of electricity consumed at PortAventura World comes from renewable energy source The company has the following strategic objectives 2022-2025 related to climate change and energy transition: - Commitment to reduce the Resort's Scope 1 and 2 GHG emissions by 25% in accordance with the SBT initiative. - One third of the energy consumed within the Resort from renewable energy generated on-site through the photovoltaic plant. - Reduce the Resort's electricity consumption. Additionally, the company has plans to have 1/3 of the energy consumed within the Resort coming from renewable energy generated on-site through a photovoltaic plant PortAventura World is ISO14001 certified since 2007 and EMAS (Eco-Management and Audit Scheme) certified since 2001. In addition, the company has been measuring its carbon footprint since 2008, and since the year 2020 the company is offsetting their Scope 1 and 2 emissions with verified carbon credits. Finally, PortAventura World has identified climate risks and integrated them into their global risk management in accordance with the Task Force on Climate-Related Financial Disclosures (TCFD) initiative.
REPORT	Corporate Responsibility Report 2021



B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY: PortAventura Entertainment SAU dba Portaventura World

UPDATED AS OF:

08/01/2021

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
ISSUE DATE	2021
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	PortAventura World operates a theme park, a Ferrari Land Park, a water park, a convention center and 6 themed hotels which can be considered an energy intensive industry
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	Approximately 66% of the company's revenue comes directly from operating amusement parks (PortAventura Park, PortAventura Caribe Aquatic Park and Ferrari Land). The main uses of water in the parks are human consumption, recreational and bathroom water, and water for irrigation. The water intensity of the company's parks is 113.8 m3/1000 visits
IMPACT ON STAKEHOLDERS	As a water intensive industry, (water) amusement parks pose risks such as water stress or depletion of local water sources if water use is not appropriately managed. According to the Aqueduct Water Risk Atlas, the company is located in an area with medium-high water stress (20% - 40%). The company's sources their water from the municipal water supply
IMPLEMENTED MGT PRACTICES	<p>PortAventura World monitors water consumption on a daily basis and aims to reduce it through water tightness tests, automatic irrigation in the parks, plumbing equipment with water-saving systems, control of potential leaks or separation of wastewater from rainwater.</p> <p>The company's strategic objectives 2022-2025 include reducing the water footprint of the company. In order to achieve this objective, in 2021 the company has installed filtration pumps and water softeners to reduce the water used for cleaning, renovated coatings and flooring in the Hotel PortAventura and Hotel Gold River, and installed flow controls and water meters.</p> <p>PortAventura World is ISO14001 certified since 2007 and EMAS (Eco-Management and Audit Scheme) certified since 2001.</p>
REPORT	Corporate Responsibility Report 2021