



Grupo NIC

Disclosure Report
Date Submitted: July 30th, 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 or trade in any of the following. Select Yes for all options that apply.		
Animal Products or Services	☐	☒
Biodiversity Impacts	☐	☒
Chemicals	☐	☒
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	☐	☒

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	☐	☒
Breaches of Confidential Information	☐	☒
Bribery, Fraud, or Corruption	☐	☒
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

	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	☐	☒
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)	☐	☒
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	☐	☒

	Yes	No
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	☒	☐

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	☐	☒



Disclosure Questionnaire Statement

Disclosure Questionnaire Category:

During its B Corp Certification journey, **Grupo NIC** had the following topics flagged:

- Litigation or Arbitration
- Labor Issues
- Energy and Emissions Intensive Industries
- Water Intensive Industries



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other Disclosure Industries

Issue Date	2023 - Currently
Topic	Media Coverage
Summary of Issue	Grupo NIC's certification scope involves the following entities: Neighpart International Corp, Neighpart SAECA/Neighpart SA, Kaizen Energy SAECA, and Cevima SA. All the subsidiaries operate in Paraguay. Neighpart International Corp. is the group's parent company. It is incorporated and registered in Florida, United States. All operations and administrative support are carried out in Paraguay; the company maintains no operations in the United States. As part of the certification process, a background check was conducted. It revealed media coverage since 2023 regarding the company's subsidiary Neighpart S.A., involving controversies with public contracts and bidding processes in Paraguay. There are allegations of favoritism, corruption, non-compliance, contract breaches, and inflated prices as a healthcare supplier. - IPS: Isaías Fretes lashes out over the abandonment of \$20 million worth of equipment (2026) - Attorney General's Office justifies hefty legal fees, conveniently ignoring the very statutory limits it cites (2026) - IPS awarded a multi-million dollar contract for blood pressure monitoring services to the controversial firm Neighpart (2025) - Contract amended to make exclusive payments to an IPS "super-supplier" (2023)
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In September 2023, Neighpart SA received payments totaling ₡20.848.000.000 (aprox. USD 2,85 millones) for the installation of a surgical unit at the Central Hospital. However, the facility was never put into operation, and the high-value surgical equipment—accompanied by irregular documentation—was supposidely left exposed to deteriorate. The matter was reported to the Public Prosecutor's Office, and subsequently, some of the equipment was removed by the supplier, Neighpart S.A. It was estimated that US\$20 million worth of medical

	equipment was in a state of critical deterioration. Tajy was the guarantor for two public contracts breached by the firms Neighpart SA and Icap Consultores e Ingenieros SA in the lawsuit, in which the State originally sought more than Ø4.504.000.000 (aprox. USD 620.000) . Neighpart was the winning bidder for the "Contracting of Instant Patient Assessment and Classification Services for Urgent Care at IPS Central Area Facilities", related to Public Tender No. 136/2025, which concerned the contracting of triage services at social security facilities. The contract set a unit cost of Ø64,293 for each instant patient assessment and classification. According to a statement from the Paraguayan Nursing Association (APE), the cost of this same service—which includes taking blood pressure, pulse, oxygen saturation, and temperature—performed by nursing professionals before each consultation is only Ø5,330. The association noted that the unit cost of the contracted service was ten times higher than what nursing staff charge for the same service.
Impact on Stakeholders	The stakeholders potentially impacted are the public sector, the Paraguayan healthcare system, the Instituto de Previsión Social (IPS), the healthcare users, citizens, and other companies potentially involved in public bidding processes.
Implemented Management Practices	The company has a Code of Ethics and Conduct in force, applicable to all personnel and to the governing bodies of the group's companies, setting out its institutional commitments regarding integrity, prevention of corruption, management of conflicts of interest, and conduct in commercial and institutional relationships. There are mechanisms in place for receiving and handling grievances, complaints and enquiries through internal communication channels. Kaizen Energy currently operates a dedicated email address exclusively for receiving grievances and complaints. As part of its continuous improvement process, the company is working to implement this same mechanism across the group's remaining companies. The Integrated Management System (IMS) provides formal mechanisms for receiving and handling complaints: documented management of nonconformities and customer complaints under ISO 9001; worker consultation and participation channels under ISO 45001; and information

	security incident management under ISO 27001. Each recorded case is subject to root cause analysis and, where applicable, to corrective actions with an assigned owner and deadline, whose effectiveness is subsequently. The service quality and regulatory compliance is managed through the IMS, certified under ISO 9001 (quality), ISO 14001 (environmental), ISO 45001 (occupational health and safety), ISO 50001 (energy) and ISO 27001 (information security). Maintenance of the certifications is subject to periodic external audits carried out by an accredited independent certification body, thereby subjecting the system to third-party verification. A procedure formalizes the group's procurement process, establishing segregation of duties between the requesting, evaluating and approving parties, and a defined approval workflow. Its execution is managed through the corporate Enterprise resource planning (ERP) system, generating full traceability of each request, quotation and award. In addition, there are formal channels of legal challenge. Where the company considers that an administrative act improperly affects it, it resorts to the legal remedies available — administrative appeals and judicial actions — submitting its disputes to resolution by the competent judicial authority, as described for the cases mentioned in this report. From 2024, each company in the group prepares an annual management report, adopted voluntarily as a further instrument of accountability to stakeholders. All public procurement processes in which the group participates are conducted through the portal of the National Public Procurement Directorate (DNCP), which is publicly accessible and displays tender documents, participating bidders, amounts bid and awards. This enables independent verification of each procedure by any interested party, including other bidders and the general public.
Report	All public procurement processes in which the company participates are conducted through the portal of the National Public Procurement Directorate (DNCP), which is publicly accessible and allows independent verification of each procedure, bid and award.
Management Comments	<i>"With regard to the specific matters addressed in this report, the company notes the following verifiable facts:</i>

- In relation to National Public Tender No. 136-25 (IPS), no contract was executed, no services were rendered and no public funds were disbursed.

- In relation to contract No. 36/2022 (MSPBS), the maintenance services were performed, and the dispute concerns the certification of that work and payments owed to the company in the amount of PYG 1,004,805,660, the matter currently being before the Court of Accounts.

- In relation to the Hospital Central equipment (LPN 143/19), the company acknowledges that the impact on healthcare users is real: the modular operating rooms are not operational. The company has repeatedly and verifiably pursued with the contracting authority the relocation required to complete the installation, and remains willing to carry out the work once a suitable site is made available.

The equipment has not been installed to date because the infrastructure of the IPS Hospital Central is not suitable to support an operating room of this scale: the site originally assigned for installation presents a risk of building collapse. Since this issue was identified, the company has sent repeated written notices and requests to the contracting authority seeking relocation of the operating room, in order to carry out the installation and comply with the requirements of the Tender Terms and Conditions. No response regarding such relocation has been received to date. The company clarifies that the equipment shown in the online press article does not correspond to the equipment actually delivered under this tender.

Tajy is an insurance provider to Neighpart. The relationship is limited to the issuance of guarantees and bonds required in public procurement processes — in this case, bond No. 1509005446. The judicial action in which the State seeks that amount was brought against Tajy, in its capacity as surety guarantor of the contracts involved. Neighpart is not a defendant in that proceeding. The only judicial action to which the company is a party in connection with this matter is the administrative-law claim it filed itself against the MSPBS resolutions, in which it acts as claimant.

The service was tendered through National Public Tender (LPN)

	No. 136-25 (Tender ID 474353), published on 28 October 2025, with a total awarded amount of PYG 35,000,000,000. The award was subsequently annulled and no contract code was issued. Neighpart filed a judicial action against IPS in relation to the annulment, which is currently pending. The price comparison is not equivalent because the figure of PYG 5,330 cited by the Paraguayan Nursing Association (APE) reflects the labour cost of four manual measurements performed by nursing staff. The unit price is a service price, not a labour fee. It reflects continuous 24/7 availability (rather than staff time per procedure) and amortizes the supply and installation of 32 units, maintenance and technical support, consumables, connectivity, software licensing and systems integration, and data management, across an estimated volume of 544,000 assessments over the term of the contract. Regarding the corruption history allegations, the published references correspond to press allegations that have not resulted in any formal action against the individuals named. The company recognizes that its position as a supplier to the public health system entails a standard of responsibility and transparency higher than that of a purely private operation, and means being subject to scrutiny by the public, the press and oversight bodies. The company considers that scrutiny legitimate and accepts that responding to it with verifiable information forms part of its obligations as a State contractor. On that basis, it has sought to respond to this questionnaire by providing all available documentary information on each of the matters raised, including those currently subject to judicial resolution. The company accepts that the very existence of these disputes constitutes an opportunity to strengthen its control and accountability mechanisms. It is in that direction that it has formalized its procurement procedures, is extending its whistleblowing channel to all of its companies, has produced annual management reports since 2024, and has undertaken the B Corp certification process itself, whose standards and spirit the company reaffirms its commitment to uphold.”