



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: Conaltura Construcción y Vivienda S.A.
 Date Submitted: 02/14/2022

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: Conaltura Construcción y Vivienda S.A. UPDATED AS OF: 02/14/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
ISSUE DATE	Ongoing
TOPIC	Chemical Intensive Industries
SUMMARY OF ISSUE	<p>"The construction industry uses a large number of inputs, including some chemical products. However, Conaltura Construcción y Vivienda does not use substances of very high concern (SVHC) and the companies in Conaltura's sector are not classified as large generators of waste or hazardous waste.</p> <p>The construction activities where chemical inputs are used are:</p> <ul style="list-style-type: none"> - Earthmoving: fuels and oils are used for yellow machinery. - Stripping: release agents are used for the form with which the slabs are emptied. - Installation of electrical and hydro sanitary networks: PVC welds and cleaners are used to join the PVC pipe with which these networks are built. - Installation of finishes: waterproofing agents, adhesives, paints, aerosols and additives are used. - Final cleaning: detergents, soaps, hydrochloric acid and sodium hypochlorite are used.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In 2020, approximately 98% of Conaltura Construcción y Vivienda's revenue was earned from construction projects.
IMPACT ON STAKEHOLDERS	As a chemical intensive industry, construction poses risks to the environment such as pollution of air, land and water, as well as potential human health risks to those exposed to harmful chemicals.
IMPLEMENTED MGT PRACTICES	<p>"Conaltura Construcción y Vivienda follows all current national regulations regarding the handling of chemical products and the disposal of hazardous waste. This includes:</p> <ul style="list-style-type: none"> - Resolution 2400 of 1979 - Law 9 of 1979 - Resolution 1016 of 1989 - Law 55 of 1993 - Decree 1609 of 2002 - Decree 4741 of 2005 <p>Conaltura has a chemical substance management program where the company establishes the orientation regarding its purchase, storage procedures, handling and final disposal. In this, the company determines how to control the entry of chemicals, requiring that they have safety sheets and that an inventory be kept.</p> <p>For reception and internal transport, it must be validated that the product is within the inventory and verified that the container is in good condition with the label and pictogram legible. Additionally, the use of Personal Protective Equipment (PPE) for its handling is validated and it is verified that the physical security sheet of the product is visible where it is stored.</p> <p>In storage, the company verifies that the room has natural ventilation and good lighting that guarantees visibility. Additionally, the company verifies that the room is built with fireproof materials, has a containment dam, is marked (name of the room, hazard pictograms and demarcated floors) and has a spill kit. Products must be stored according to chemical compatibility, the compatibility matrix must be displayed and updated and the shelves must be metal and built into the wall or floor.</p> <p>The company is required to ensure that all products have labels with pictograms under the globally harmonized system, the signal word, indication of danger, precautionary advice and the PPE to be used for handling.</p> <p>In hazardous waste management, the company is required to have the appropriate containers for storage. The status of the waste storage area is required to be routinely verified in terms of cleanliness, signage and content of the containers. Additionally, hazardous waste must be delivered and there must be a certificate of final disposal by the authorised manager. The company carries out the transportation, treatment and final disposal of hazardous waste through companies authorized and registered with the environmental authority, and which have current environmental permits and licenses. This waste is weighed by the management company during the evacuation of their works. These companies provide certificates of the transport and the treatment that is given to them (security cell / incineration).</p> <p>ACPM (or fuel oil for motors) is ordinary diesel (a middle distillate obtained from the atmospheric distillation of crude oil).</p> <p>The company has replaced some chemicals with other chemicals that have a lower environmental impact. For example, the company has replaced ACPM as a release agent for a release agent that is biodegradable. The company also validates that waterproofing, glues, paints and aerosols are low in concentration of volatile organic compounds. "</p>

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Conaltura Construcción y Vivienda S.A.

UPDATED AS OF:

02/14/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Energy and Emissions Intensive Industries
SUMMARY OF ISSUE	<p>"As a construction company, Conaltura Construcción y Vivienda operates in an industry that is energy and emissions intensive.</p> <p>The construction process requires intensive consumption of materials whose extraction and manufacturing is associated with considerable Greenhouse Gas ("GHG") emissions and energy consumption, especially in the case of cement and steel. Additionally, construction activity involves significant energy consumption to operate machinery, equipment and tools.</p> <p>The company's projects are supplied with energy provided by public service companies. In Colombia, 68% of the installed capacity is from renewable sources of electrical energy, such as hydroelectricity. The company also uses fossil fuels to operate yellow machinery.</p> <p>Emissions are associated with energy consumption from construction activity, fuel consumption and the transport of materials and waste. More than 80% of the company's carbon footprint is associated with construction materials, especially cement and steel; the other 20% is related to transportation, energy consumption and the use of fossil fuels."</p>
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	<p>"In 2020, approximately 98% of Conaltura Construcción y Vivienda's revenue was earned from construction projects.</p> <p>In 2020, the company consumed 1,560 gigajoules of energy in 12 active projects. Of these projects, the company delivered 7 with emissions of 35,168 metric tons of CO2 equivalent throughout the construction process. The average duration of each project is 18 months.</p>
IMPACT ON STAKEHOLDERS	<p>"High energy use can lead to high emissions, depending on energy source, resulting in negative impacts on community health and the environment.</p> <p>Additionally, decisions made in the housing construction and design process impact the long-term energy and emissions performance of the buildings."</p>
IMPLEMENTED MGT PRACTICES	<p>"To reduce Conaltura Construcción y Vivienda's impact on energy consumption and GHG emissions throughout the life cycle of the buildings, the company incorporates bioclimatic and sustainability strategies from design to improve comfort and quality of the interior environment of the building, and reduce energy consumption and emissions during its operation.</p> <p>The company evaluates the energy performance of its projects by calculating the percentages of savings that will be achieved during its operation. These percentages are calculated against a consumption baseline of traditional projects.</p> <p>Specifically, when the company structures and designs the projects that it fully develops, the company does energy modeling based on the climatic characterization of the project's place and projects savings possibilities using the Edge application. The company uses this analysis to adjust designs and reduce energy needs. The changes occur in the orientation of the building, the volume of the project, the number and area of the windows, the choice of materials, the heat transmission coefficient of the opaque and glazed walls, the absorptance of the opaque walls, the transmittance of the glazed surfaces, the specific heat of the materials and the density. In addition, the company installs efficient lighting and presence sensors in common areas and analyzes the efficiency of the equipment. The company studies electrical installations in communication with natural lighting to achieve lighting comfort and reduce the use of artificial lighting.</p> <p>The company's goal in the operation of its projects is to achieve minimum savings of 25% with respect to the consumption baseline. To save energy during construction, the company uses efficient lighting and presence sensors in its provisional works. In addition, in projects where the company simultaneously uses several high energy consumption equipment, the company installs capacitor banks to avoid the consumption of reactive energy. Additionally, the company carries out daily traceability of energy consumption and constantly carries out activities to raise awareness among all personnel about the efficient use of energy.</p>

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IMPLEMENTED MGT PRACTICES

The company's Safety and Health at Work ("SST") and Environment Manual contractually commits all contractor companies to performance objectives in environmental and SST matters and to Conaltura's SOL (Safety, Order and Cleanliness) Program. In this program, the company evaluates the environmental and SST management of construction contractor companies. Conaltura does weekly evaluations regarding these companies, and the score is accumulated throughout the history with the supplier. The contractor companies that have shortcomings have the opportunity to improve; Conaltura establishes commitments and action plans, gives support and carries out routine training. The environmental performance that the company evaluates and the training it does includes the efficient use of energy and materials (which directly impacts GHG emissions from construction activities).

The company voluntarily participates in programs of environmental authorities to evaluate and recognize good practices, such as the Environmental Responsibility Agreement, the AMVA (Valle del Aburrá Metropolitan Area, an environmental authority with jurisdiction in the city of Medellín and its metropolitan area) Sustainability Business Recognition and the Corantioquia Sustainability Seal. For several years the company has participated in these agreements and programs and has obtained recognition and distinctions for its environmental management.

Conaltura is a benchmark at the industry level in sustainable construction, as it is a pioneer in developing housing projects with certifications such as LEED (Leadership in Energy and Environmental Design) and EDGE that evaluate energy savings and the reduction of GHG. Today, Conaltura has 7 projects with certifications in sustainable construction and 10 projects in the process of certification.

OTHER MANAGEMENT COMMENTS

"One study indicates that 22% of global energy consumption is associated with the operation of homes, and 6% with the construction industry (World Energy Statistics and Balances, 2018). This same study indicates that 17% of global GHG emissions come from homes and 11% from the construction industry. World Energy Statistics and Balances, 2018: <https://www.iea.org/reports/global-status-report-for-buildings-and-construction-2019> citando a <https://www.iea.org/data-and-statistics> (pg.13)

Now, a significant part of the energy consumption and footprint associated with residential operation is in countries with seasons, where buildings consume more energy to cool down or heat up, and in countries with less clean energy matrices than Colombia (where approximately 70% of the energy is hydroelectric).

In the case of construction, a significant part of the footprint is associated with building materials, particularly steel and cement, rather than construction activities."

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DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Water Intensive Industries
SUMMARY OF ISSUE	As a construction company, Conaltura Construcción y Vivienda S.A. operates in an industry that is water intensive.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	<p>"In 2020, approximately 98% of Conaltura Construcción y Vivienda's revenue was earned from construction projects.</p> <p>In 2020, the company consumed 28 megaliters of water in 12 active projects. This volume included the consumption of drinking, rain and recycled water, with 86% of consumption from drinking water."</p>
IMPACT ON STAKEHOLDERS	<p>"As a water intensive industry, construction poses risks such as water stress or depletion of local water sources if water use is not appropriately managed.</p> <p>Additionally, decisions made in the housing construction and design process impact the long-term water performance of the buildings.</p> <p>For the construction of Conaltura Construcción y Vivienda's projects, the main source of water supply is the aqueducts of the areas where the company's different projects are located. Before starting the development of a housing project, Conaltura must always consult the company providing water service about the viability of the supply for future homes. An analysis is carried out, taking into account that the supply of the communities cannot be put at risk and neighboring users. For this reason, the company does not build projects that put the water supply for the neighbors at risk. To ensure that the company addresses concerns about the vulnerability of access to water, before the construction development of any of their projects, a study is carried out with the company to assess the feasibility of providing the drinking water service. This in order to prevent any risk of supply to the local population. This viability is a prerequisite to continue with the development of the project. In cases where this viability does not exist, the purchase of the lot is ruled out.</p> <p>As a secondary source of water the company has, as a policy in its construction projects, the capture and use of rainwater for the supply of sanitary devices and for the development of construction activities. This is one of the measures the company has for the efficient use of water.</p> <p>According to the most recent IDEAM study (IDEAM (2019). National Water Study 2018. Bogotá: Ideam: 452 pp.), the projects that the company develops in the Bogotá and Barranquilla regions are in hydrographic sub-basins with a vulnerability index, due to shortages, high and very high. However, the same study lists the Colombian municipal capitals susceptible to shortages in the dry season, and the company did not develop projects in any of these capitals.</p> <p>Links: IDEAM (2019). Estudio Nacional del Agua 2018. Bogotá: Ideam: 452 pp. (https://cta.org.co/biblionet/estudio-nacional-del-agua-2018/)</p> <p>* Vulnerability Index: pág 297 (Bogotá y Barranquilla están en subcuencas hidrográficas con índice de vulnerabilidad por desabastecimiento alto y muy alto)</p> <p>* Municipal capitals susceptible to shortages: pág 395 (ninguno de los municipios en los que desarrollamos proyectos aparece en este listado)</p>

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IMPLEMENTED MGT PRACTICES

"Since Conaltura Construcción y Vivienda's product has such a long service life, much of its water impact occurs during the operation stage with household water consumption. The company evaluates the performance of its projects by calculating the percentages of water savings that will be achieved during the project's operation. These percentages are calculated against a consumption baseline of traditional projects.

The company's main conservation efforts focus on structuring and designing projects so that they promote water savings in the operation phase, and on implementing actions to save and protect water during the construction phase.

During the structuring and design of the projects that the company fully develops, the company uses the Edge application to model the projects and define characteristics that the taps and sanitary appliances must have, with the goal of achieving minimum savings of 20%, with respect to the consumption baseline, in the projects' operation.

In the construction phase, the company not only focuses on saving water, but also on preventing the contamination of water sources near projects. The company constantly monitors water consumption. Additionally, the company identifies significant impacts generated by the use of the water. Based on this, the company formulates and implements prevention and mitigation strategies. The company does this exercise at the beginning of the construction phase of each project and generates monthly reports that account for the permanent control, allowing the company to identify and manage the required improvement actions.

The company achieves drinking water savings through the use of rainwater and recirculation, specifically in the concrete plant and in the brick cutting and vehicle tire cleaning systems. In addition, the company develops awareness activities with all collaborators to strengthen the culture of efficient water use. The company's goal is for each project to save at least 5% of drinking water during construction.

To carry out discharges, the company guarantees the connection to the public sewage systems and carries out permanent control in the form of ongoing monitoring of environmental metrics to guarantee that wastewater is not being disposed of in natural water sources. When the company dumps rainwater into a natural source, the company first carries out a study of the hydrological profile of the basin and processes the respective permits with environmental authorities. The company discharges domestic wastewater into the public sewage system under the parameters established by resolution 0631 of 2015. The company uses treatment systems to remove sediment.

The company voluntarily participates in programs of environmental authorities to evaluate and recognize good practices, such as the Environmental Responsibility Agreement, the AMVA Sustainability Business Recognition and the Corantioquia Sustainability Seal. For several years the company has participated in these agreements and programs and has obtained recognition and distinctions for its environmental management.

Conaltura is a benchmark at the industry level in sustainable construction, as it is a pioneer in developing housing projects with certifications such as LEED and EDGE that evaluate the reduction of water consumption. Today, Conaltura has 7 projects with certifications in sustainable construction and 10 projects in the process of certification.

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DISCLOSURE QUESTIONNAIRE CATEGORY	Outcomes and Penalties
TOPIC	Onsite Fatalities for Contractor Companies
SUMMARY OF ISSUE	<p>"In the last 5 years, Conaltura Construcción y Vivienda has not had fatal events affecting its direct employees. However, between 2016 and 2017, there were 3 fatal events with workers from external contractor companies that Conaltura hired for a service or activity on one of its projects. After binding as solidarity and meeting all legal requirements of the law, the company was exonerated from guilt in all the events.</p> <p>One fatality occurred due to loss of consciousness inside an excavation pile, another due to falling objects during masonry activity and another due to a fall from height in the activity of assembling shelves for emptying a structure.</p> <p>In all of the fatalities, justice was carried out through the due process of investigation according to Colombian Regulations for Serious or Fatal Work Accidents and the company's internal policies. The accidents were reported to the EPS (Health Promoting Entity), ARL (Occupational Risk Administrator) and the Ministry of Labor, with the due investigation report and supporting documents. As they were fatal work accidents, the external investigative entities for these cases were the ARL and the Ministry of Labor. These entities carried out the process with each employer of the deceased workers. After the investigation, the ARLs issued the final result and concluded that the root cause of the second and third events were due to unsafe acts committed by the workers. In the first case, no conclusion was reached since no root cause was found that gave rise to the event.</p> <p>Subsequently, in all three cases, the ARLs that these contracting companies were affiliated with proceeded with the payment of the survivors' pension. In none of the cases was employer fault related, and they did not give rise to any type of sanction by the regulatory entities. In the reports issued by the ARLs, the recommendations for the contracting companies regarding the prevention of new events were focused on reinforcing the behavior of the workers and self-care.</p>
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	<p>"On average, in a year Conaltura Construcción y Vivienda works with 200 to 400 external contractor companies that employ around 1,400 workers. Accordingly, in the last 5 years, Conaltura has indirectly generated employment for around 7,000 workers for the development of construction activities in its works.</p> <p>The 3 fatal accidents occurred with different contractor companies, different dates and construction works, in different types of construction activities and for different causes.</p>
IMPACT ON STAKEHOLDERS	Loss of life and impact on family and friends of deceased.
IMPLEMENTED MGT PRACTICES	<p>"At Conaltura, the company executes strategies that facilitate the alignment and cohesion of the SG-SST (Occupational Health and Safety Management System) of contractor companies with Conaltura's management system. The company starts from a joint analysis (Conaltura – Contractor company), in which Conaltura identifies hazards and evaluates and assesses risks in accordance with the activities that will be carried out under the contractual object. This allows the company to define what policies, programs, procedures, standards, checklists, work permits, intervention strategies, training plans, certification, training and awareness, to implement, maintain and improve during the execution of the project to protect the health and safety of Conaltura's collaborators and the workers of the contractor companies.</p> <p>The company's SST management system implements continuous improvement applying controls to eliminate, replace, and improve operational and administrative processes, as well as, improve the culture of self-care in collaborators and workers of construction contractor companies."</p>