



Don Elias S.A

Disclosure Report
Date Submitted: June 15th, 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.

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	☒	☐
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: Biodiversity and/or Monoculture

Don Elias S.A (Sogima) 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.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Energy and Emissions Intensive industry

Don Elias S.A (Sogima) 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.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Water Intensive industry

Don Elias S.A (Sogima) 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](#).

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other disclosure industries

Topic	Pesticides and fertilizers industry
Summary of Issue	Don Elias S.A is an Argentinian company that provides integrated agro-industrial solutions, including grain storage, oilseed extrusion, and the marketing of inputs and feed for agricultural production, with over 27 years of experience.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year, fertilizer and/or pesticides sales represented 8.8% of Don Elias S.A's total revenue.
Impact on Stakeholder(s)	Fertilisers can have an impact on biodiversity, water sources and affect air quality and human health.
Implemented Management Practices	Don Elias SA does not manufacture chemical inputs, but rather focuses on their responsible marketing, which allows it to manage its impact through product and supplier selection and customer training. A comprehensive review of the product portfolio is currently underway with the objectives of: prioritizing alternatives with lower environmental impact; increasing the use of biological and bio-based inputs; and evaluating suppliers based on sustainability criteria. The company also develops training programs for customers and producers, promoting: good agricultural practices and the responsible use of inputs. The annual Sunflower Day includes content related to sustainable production and new technologies.
Report	As part of the portfolio review and strengthening process, Don Elias SA has identified a set of products that have certifications, regulatory approvals, or inclusion on official lists for use in organic production or low-impact systems. Specifically, some products, such as Marvita IR 100% SC Algae Extract and Signim Pack Vicia 306, are included on lists of inputs suitable for organic production and have associated certifications. The Insecto Bio product is also on these lists, validating its use in sustainable production systems. Rizomix 606 has SENASA approval No. 60341-BIO, under Resolution 29/2016, which supports its biological nature. On the other hand, there are products such as Azo Lum T Bio Complete and specific inoculants that, while of biological origin, do not currently have

	formal certification. This is mainly because the certification processes involve high costs, which limits their adoption across the entire portfolio, even though they technically meet characteristics compatible with sustainable practices. The following link contains the SENASA list of products authorized for organic production: https://docs.google.com/spreadsheets/d/1Vm-67kT_75KnDsoB280kOCweOpIEx3WM/edit?usp=sharing&ouid=113942165000511163182&rtpof=true&sd=true
Management Comments	Don Elias SA recognizes that the marketing of agricultural inputs presents challenges in terms of social and environmental impact. In this regard, the company is committed to evolving its business model, promoting more sustainable solutions, and strengthening its role as an agent of change in the agribusiness chain. The complete sunflower cultivation cycle the company is working with from one of their suppliers can be viewed at the following link: https://drive.google.com/file/d/1sqqSNK1xivUSJDqIWvElz9Kx4T8tEjTZ/view?usp=sharing