



Aguas de Origen

Disclosure Report
Date Submitted: October 2023



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	<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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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"/>

	Yes	No
Sale of Data	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Reduction Through Corporate Shells	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" 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

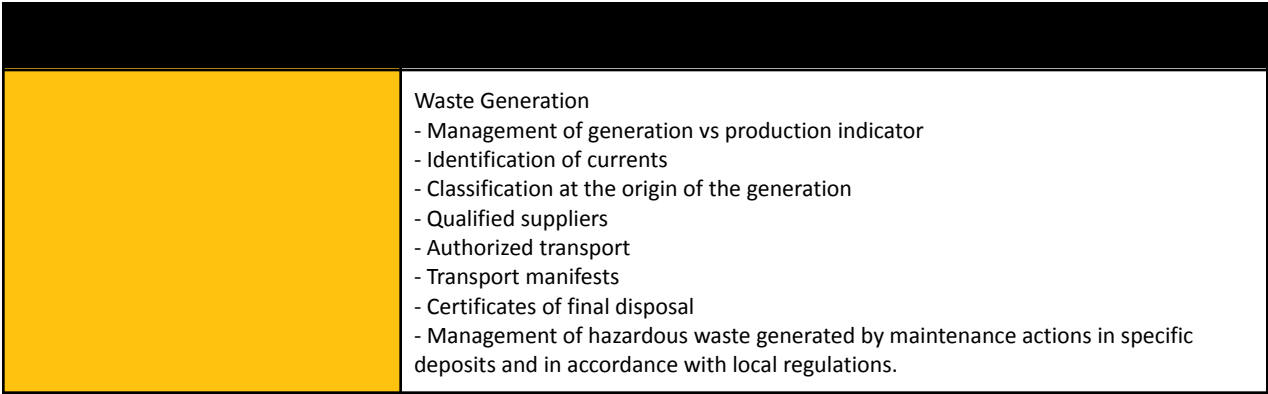
Disclosure Questionnaire Category: Environmentally Intensive Industries

Topic	Energy and Emissions Intensive Industries
Summary of Issue	As a water bottling company, Aguas de Origen operates in an industry that is energy and emission intensive.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	Most of the company's revenue comes from selling bottled water. Water extraction and bottling as a whole is energy and emission-intensive. The company's energy consumption is 0,082 kWh/unit and 0,33 tonCO ₂ eq/unit.
Impact on Stakeholders	<p>The process of extraction and bottling is energy intensive, which in turn contributes to global carbon emissions:</p> <ul style="list-style-type: none"> - Energy consumption in plants and downstream. - Energy consumption in the plant is due to production services (compressed air, cold water), production lines and lighting. - Energy sources from electric power, fuel oil and LPG.
Management Practices	<p>Energy Consumption Management</p> <ul style="list-style-type: none"> - Management of thermal and electrical energy consumption indicator vs production - Action plans to reduce this indicator - Annual target seeking to optimize the results achieved - Change compressor to adjust to current volume - Detection and solution of compressed air losses in the facilities - Change Bulbs to LED - Installation of motion sensors for turning on lights - Installation of photocells in open spaces
Management Comments	<p>The company compared themselves with other companies of the Danone group as a benchmark for carbon emission.</p> <p>The company evaluates the carbon impact of new launches according to a traffic light practice in which we evaluate what impact the new product will have from packaging, ingredients and logistics.</p>

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Facilities located in sensitive ecosystems

Topic	Company has a plant located in Villavicencio Natural Reserve
Summary of Issue	The Villavicencio Natural Reserve (Villavicencio, the first ever privately owned site certified by the RAMSAR Convention) is made up of 60,654 hectares, where mineral water is obtained, and which was created at the beginning of the century to preserve three types of environments: cardonal, monte and puna (the southernmost sector). It climbs from 900 meters to 3100 in the Cruz de Paramillos, where it ends and is home to a great diversity of fauna. The area of Villavicencio that includes the old hotel of the local hot springs was declared a Protected Natural Reserve by the province of Mendoza in September 2000.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The company's water bottling plant is located in the nature reserve. The plant represents 0.0007% of the surface of the reserve.
Impact on Stakeholders	The beverage manufacturing may pose risks such as water stress or depletion of local water sources if water use is not appropriately managed. The company sources water from the watershed reserves in Chascomús and Mendoza. The Chascomus water reserves are located within the premises of the Aguas de Origen plant, and are used only by the company. The water is extracted with permission given by local authorities. As for the reserves in Mendoza, the mineral water sources are private and are located within the Villavicencio Natural Reserve.
Management Practices	<p>The plant has an environmental management system that analyzes the life cycle and at each stage a Register of Environmental Aspects and Impacts is made where the operational controls for each case are recorded. Some of these controls are:</p> <p>Water consumption</p> <ul style="list-style-type: none"> - Management of water consumption vs production indicator - Action plans to reduce this indicator - Annual target seeking to optimize the results achieved - Blue CIP Project focused on reducing water consumption in cleaning facilities - Detection and solution of losses in the facilities - Reuse of treated water in effluent plants for timber irrigation <p>Energy Consumption</p> <ul style="list-style-type: none"> - Management of thermal and electrical energy consumption indicator vs production - Action plans to reduce this indicator - Annual target seeking to optimize the results achieved - Change compressor to adjust to current volume - Detection and solution of compressed air losses in the facilities - Check list of stop line - Change of luminaires by LED technology - Installation of motion sensors for turning on lights - Installation of photocells in open spaces





Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation

Issue Date	2023
Topic	Labor Issue
Summary of Issue	The company has 15 cases of litigation pending cases related to compensation for dismissal, moral damages, wage discrepancy and occupational illness.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	Total value of pending cases is about USD\$5 million.
Impact on Stakeholders	The primary impacts related to labor litigation is financial and wellbeing impact on employees and third parties.
Resolution	All 15 cases are pending resolution.
Management Practices	<p>The Company carried out internal investigations with the Safety and Hygiene and Human Resources team and found no relationship between the illness claimed by the employee and the tasks he performed (multiple operators). Likewise, it was proven that the reasons for his dismissal were not due to medical history or discrimination as alleged by the employee.</p> <p>The Company implemented new practices that consisted mainly of the work of interdisciplinary teams made up of Safety and Hygiene, Human Resources and Medical Service personnel, in order to jointly analyze and evaluate situations similar to those claimed by the employees, with a view to avoiding any similar type of claim.</p> <p>The company complies with all applicable labor regulations, collective bargaining agreements and all the requirements required by law and the union. The company requests vendors to provide a detailed list of the employees to analyze that all labor regulations are properly followed to reduce the risk of claims from third-party employees on wage discrepancies.</p>
Related Incidents (Yes/No)	No



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Penalties

Issue Date	17 Feb 2021
Topic	Penalties related to Administrative Process
Summary of Issue	The Commission issued the Inspection Act No. 19543 requesting the company to submit information about product stock, production volumes and sales as the company may be in supply violation.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The case is pending resolution. The financial value estimated of the case is \$28,000.
Impact on Stakeholders	The Argentinian Commission is investigating if there was a supply violation, which could affect consumers' access to the company's products.
Resolution	Case is pending resolution.
Management Practices	The company is waiting for the formal investigation outcome to evaluate if any measures need to be taken.
Related Incidents (Yes/No)	No