



Acumuladores Moura

Disclosure Report

Date Submitted: November 29th, 2024



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"/>
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 checked="" type="checkbox"/>	<input type="checkbox"/>
Monoculture Agriculture	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Nuclear Power or Hazardous Materials	<input checked="" type="checkbox"/>	<input 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 - Case A - Case B	<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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" 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: Disclosure Nuclear Power or Hazardous Materials

Issue Date	Ongoing
Topic	Battery manufacturing company
Summary of Issue	Acumuladores Moura, known as Baterias Moura, is a battery manufacturing company headquartered in Pernambuco, Brazil. Through its production activities the company generates hazardous waste such as slag waste material that result from the metallurgical operations of smelting metals. Due to the high content of toxic metals (As, Pb, Cd), slag is classified as hazardous waste (Class I).
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>100% of the company's revenue comes from battery manufacturing.</p> <p>From the total amount of generated waste, approximately 5% is classified as Class I (hazardous), according to the NBR 10.004 standard of the Brazilian Association of Technical Standards (ABNT).</p> <p>In 2023 the company had 65 work accidents but none of them related to hazardous materials; 70% of cases happened due to the employee's irresponsible behavior and 30% due to unsafe working conditions.</p>
Impact on Stakeholders	<p>Hazardous waste, due to its physical-chemical and infectious properties, may pose a risk to public health and the environment.</p> <p>Fuel cells and batteries may contain hazardous substances, which must be properly discarded because they can pose human health or environmental risks. Battery manufacturing workers may be exposed to hazardous substances or workplace accidents that can have chronic or acute health impacts.</p>
Implemented Management Practices	Acumuladores Moura's batteries are designed to be recycled when they reach the end of their useful life. The company gives guidance to its consumers regarding the disposal of its products that can be returned to one of its distributors or factory's recycling units. The company has over 90 distributors operating nationwide and multiple manufacturing units that

	<p>must comply with internal or governmental policies such as:</p> <ul style="list-style-type: none">• Standard Operating Procedures;• Environmental operation licenses, ensuring compliance with storage area regulations;• Contracts with companies specializing in waste collection;• Certificates for the proper final disposal of discarded materials. <p>The company's production waste, classified as Class I, is stored in a separate and isolated area with restricted access. The disposal of this hazardous waste is actively supervised by environmental authorities such as the State Environmental Agency (CPRH), the São Paulo State Environmental Company (CETESB), and the Brazilian Institute for the Environment and Renewable Natural Resources (IBAMA). Moura continually validates these processes through supplier management and its Environmental Department. The recycling of unusable batteries is carried out through a reverse logistics program regulated and recognized by the competent environmental bodies. This process is managed by the Brazilian Institute of Recyclable Energy (IBER), which coordinates, monitors, and supports the reverse logistics of the battery sector. IBER certifies participating companies (accredited and authorized suppliers) and ensures compliance with the National Solid Waste Policy (PNRS). Quarterly, Moura validates its reverse logistics program with IBER to confirm compliance with legally required recycling volumes—or even exceeding them.</p> <p>Acumuladores Moura has a Hazardous Waste Management Policy that determines how to separate, store, dispose and potentially recycle its hazardous waste. To monitor and reduce workforce exposure to health risks, the company provides all kinds of training focused on increasing the employees' awareness of their operational procedures to identify and mitigate any risk. All employees undergo specific training to handle materials safely before engaging in internal activities. These training sessions are documented, monitored, and periodically renewed to remain updated.</p> <p>In the last 5 years, the company did not face any litigation related to injuries or chronic health impacts from working in battery manufacturing or recycling facilities.</p>

Other Management Comments	<i>For over 40 years, Moura has had a Reverse Logistics Program (PAM), which collects unusable batteries throughout Brazil and ensures 100% recycling of sold batteries, using cutting-edge technologies for separation, processing and reuse of materials, in line with the highest international sustainability standards. In addition, it invests in advanced exhaust technology, ensuring air quality and working conditions. Moura also has a robust occupational monitoring and protection program that includes the proper use of PPE and periodic tests for strict control of blood lead levels, ensuring that levels remain below global legal requirements.</i>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Environmentally Intensive Industries

Issue Date	Ongoing
Topic	Energy and Emissions Intensive Industry
Summary of Issue	<p>As a battery manufacturer, Acumuladores Moura operates in an industry that is energy and emissions intensive. The company's energy intensity is derived from the company's lead recycling metallurgical unit that consumes a high volume of Natural Gas, and of inputs such as Petroleum Coke and Soda Ash which are emissions intensive. The company's electric energy consumption is from self-produced renewable energy through a project developed in partnership with Casa dos Ventos in 2022. Acumuladores Moura is also part of the distribution of their batteries, with a network of exclusive distributors and a logistics model, including three of the company's own transport companies, responsible for 100% of the logistics of delivering and returning unusable batteries to all of Brazil and The Southern Common Market. (Mercosur, see link below)The company also has an Environmental Reserve project that plays a role in the company's CO2 emissions offsetting strategy.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>-The company produces on average 10 million batteries a year and derives 100% of their revenue from the sale of these energy intensive products.</p> <p>-In FY2022 Acumuladores Moura consumed 152,200,860 kWh between their 5 production units, their Distribution Center and MBI (a manufacturing plant that works with the heavy and industrial automotive battery segment. Located in the state of São Paulo, Itapetininga).</p> <p>-The company's FY2022 carbon emissions has been calculated and corresponds to a total of 86,196 tCO₂e for Scopes 1, 2 and 3: In this same year, 8,326,623 batteries were produced, representing a carbon intensity rate of 0.0104 tCO₂e/battery. The company's emissions per scope were as follows: Scope 1 : 61,510.48 tCO₂e Scope 2 : 6.499,30 tCO₂e Scope 3 : 18,186.69 tCO₂e</p> <p>-The electricity consumed by Acumuladore Moura is 100% renewable and all the batteries produced by Moura for the most</p>

	<p>diverse applications, are charged with clean energy.</p> <p>-The Moura Environmental Reserve project maintains a carbon stock of 118,063.02 tons with an annual sequestration potential of 59.16 tons.</p> <p>-120 thousand tons of insertable batteries receive environmentally correct disposal each year through the company's battery recycling program.</p>
Impact on Stakeholders	<p>Energy intensive manufacturing activities pose an environmental risk due to the emissions produced by such energy use. The extent of environmental impact is dependent on the energy sources utilised and management practices in place to manage energy use.</p> <p>Acumuladores Moura uses Renewable Electric Energy, Natural Gas, LPG and Diesel. Natural Gas and Petroleum Coke are the two largest contributors to the company's carbon footprint.</p>
Resolution	
Implemented Management Practices	<p>Acumuladores Moura monitors the consumption of energy and Natural Gas by manufacturing units compared to the production carried out by them. The company also monitors their Greenhouse Gas (GHG) emissions and are audited by the GHG Protocol Brazilian program, for which the company earned a Gold standard in 2022. Moura has set the followig energy efficiency goals related to the consumption of electricity and Natural Gas:</p> <ul style="list-style-type: none"> -Increase energy efficiency by 5% compared to the year 2022. -Reduce relative emissions by 5% in the year 2024 compared to the base year of 2021. -Reduce GHG emissions by 40%, using 2015 as the basis for comparison. -Reduce emissions by 50% by 2023 in relation to the volume recorded in 2021. <p>The project aims to replace natural gas in 3 furnaces, replacing a total of 30% of all natural gas used in the furnaces. One of the furnaces currently has oxygen, in 2025 it will be installed in an existing furnace and the third furnace will be installed with oxygen. Therefore, the project will be 100% completed in 2025.</p> <p>With the aim of reducing the use of energy and emissions, the company has implemented the following:</p> <ul style="list-style-type: none"> -Developed a project to replace the use of natural gas with oxygen in the lead recycling process. -The Moura Environmental Program (PAM) with specialized

	<p>recycling centers in place to recuperate and recycle used batteries; through the company's own logistics operations.</p> <ul style="list-style-type: none"> - ISO14001 Certification (see link below). -The use of maritime transport reducing emissions of greenhouse gases on average by 3.6 thousand tons annually. -Energy balance certified by the International REC Standard Certification (I-REC) ensuring that batteries produced by Moura are charges with clean energy. -The purchase of the company's first electric truck with the aim of electrifying their on land fleet. -UN Global Compact signatory in 2022 (see link below), for which the company commits to act towards the 17 Sustainable Development Goals (SDGs) and report annually on their progress. -Collaborated in 2022 in the implementation of HUB ODS of the UN Global Pact in Recife, Pernambuco with the objective of accelerating the involvement of the business sector in the 17 SDGs to meet 2030 targets. <p>In 2022 Acumuladores Moura achieved a 16% improvement in its energy efficiency rates.</p> <p>The company compares their consumption to other companies in the sector through reports from the Electric Energy Trading Chamber (see link below). They also monitor the greenshouse gas emissions of other companies through data published by the Public Emissions Registry.</p> <p>In addition, Acumuladores Moura has an Environmental Reserve project, generating the preservation of fauna and flora in the Pernambuco Agreste Region. The company's carbon stock and CO2 removal survey information was prepared through a study completed in December 2023 by Way Carbon, a specialized carbon management consultancy (see link below); this will form part of the company's next GHG Protocol inventory.</p> <p>More information on the company's sustainability commitments and actions can be reviewed on the company's website and their 2022 ESG Report (see links below).</p>
<p>Report</p>	<p>Acumuladore Moura: ESG commitments</p> <p>Electric Energy Trading Chamber Brazil</p> <p>Public Emissions Registry. GHG Protocol Brazil</p> <p>Way Carbon</p>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Industries at risk for human rights violations

Issue Date	Ongoing
Topic	Company sources tin from mining suppliers
Summary of Issue	Acumuladores Moura is a battery manufacturing company whose products utilize raw materials that could be considered conflict minerals and pose a potential human rights risk. The company's suppliers are based in Brazil.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	100% of the company's Cost of Goods Sold contain raw materials that would be considered a high risk for human rights violations, including mined tin. 100% of the company's tin suppliers.
Impact on Stakeholders	The use of precious metals poses a human rights risk due to the possibility that they are sourced from conflict-affected and high risk areas, where they may be used to finance conflict and/or be associated with human rights abuses in the supply chain.
Implemented Management Practices	<p>In an effort to ensure conflict-free sourcing of their raw materials, 100% of the companies that supply tin to the company have certifications that attest to good sustainability, ethical and social practices. In addition, Acumuladores Moura's suppliers have the RMI (Responsible Minerals Initiative) Certification, which audits companies for their supply chain practices. The RMI Certification ensures that the suppliers are compliant with all Brazilian Government regulations for mineral extraction and that they meet the requirements of the OECD Due Diligence Guidance for Mineral Supply Chains from Affected Areas due to conflicts and high risk and does not tolerate any forms of making a profit, contributing, helping or facilitating the practice of:</p> <ul style="list-style-type: none"> • Any forms of torture, cruel, inhuman and degrading treatment; • Any forms of forced or compulsory labor; • The worst forms of child labor; • Other serious human rights violations and abuses, such as widespread sexual violence; • War crimes or other serious violations of international humanitarian law, crimes against humanity or genocide. • Direct or indirect support for non-state armed groups. • Direct or indirect support to public or private security forces. • Bribery and fraudulent misrepresentation of the origin of



	<p>minerals.</p> <ul style="list-style-type: none">• Money laundry.• Non-payment of taxes, fees and royalties to governments. <p>For all new and existing suppliers, Acumuladores Moura holds suppliers accountable to their Corporate Supplier Policy. In addition, the company has an Ethics Channel that is made available to their Suppliers and Third Parties for any social, environmental or ethical complaints which could be reached through the mechanisms mentioned below:</p> <p>I. E-mail: canaldeetica@grupomoura.com;</p> <p>II. Number: 0800 721 1282;</p> <p>III. www.grupomoura.com/canaldeetica</p>
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Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation and Arbitration

Issue Date	11/1/2024
Topic	Cases of litigation related to Clients
Summary of Issue	<p>Acumuladores Moura is a battery manufacturing company based in Pernambuco, Brazil.</p> <p>Company had 151 litigation cases filed by consumers alleging malfunctioning of batteries, damages to personal properties (eg. vehicles), and warranty issues, during the last 5 years.</p> <p>Of all the cases listed above, only one caused injury to the consumer, which according to a technical report, occurred due to incorrect usage (battery was being used, allocated and charged incorrectly). All other cases involved material damage in the battery or client's vehicle, such as a hole in the radiator and corrosion of internal parts.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>102 cases in the last 5 year</p> <ul style="list-style-type: none"> - 81 cases resolved against the company -> with total paid amount of <1% of annual revenues - 21 cases pending with probable likelihood to lose -> with pending amount of <1% of annual revenues
Impact on Stakeholders	Final consumers
Resolution	The company has paid a settlement amount to clients in all cases deemed against them.
Implemented Management Practices	<ul style="list-style-type: none"> - Restructuring technical report on battery analysis, incorporating a brief legal opinion, aiming to keep consumers better informed; - Inclusion of intuitive information on the Moura website to facilitate access to information and improve the user experience, with the aim of reducing the number of complaints in the service channels; - Conducting training for the SAC team on the Consumer Protection Code and the SAC (Consumer Service) Law, aiming to improve service and ensure compliance with standards; - Conducting training on the PDM for all technical support services of distributors, addressing the rights and duties of manufacturers, distributors, resellers and consumers. Recording of Conexão Revenda with the theme: "Satisfied Consumer,

	Profitable Business: Simplifying the CDC". - Restructuring of procedural documents with the application of legal design and visual law, aiming to make communication clearer, more accessible and effective for all parties involved. - Automation of defenses and the out-of-court settlement agreement in RR Jurídico, optimizing processes and ensuring greater agility and efficiency in legal solutions.
Related Incidents (Yes/No)	Yes



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation and Arbitration

Issue Date	11/1/2024
Topic	Former employees occupational disease
Summary of Issue	<p>Acumuladores Moura is a battery manufacturing company based in Pernambuco, Brazil.</p> <p>The company had 10 litigation cases filled by former employees during the last 5 years alleging disease developed due to the work.</p> <p>The main claims refer to exposure to noise above the permitted limit, lack of proof of provision of PPE to neutralize the harmful agent to which former employees claim to be exposed, and alleged contamination by lead dust. In the cases involving claims for occupational diseases, the claims are from former employees who have MSDs and were fired because they were supposedly ill.</p> <p>There were no cases of hospitalization/hospitalizations due to occupational diseases. Among the cases, there were few work accident lawsuits where a CAT was opened and the employee was referred to the INSS (where necessary).</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<ul style="list-style-type: none">- 1 was deemed against the company with a monetary amount <1% of annual revenues- 9 are pending with possible likelihood of losing and a total value of <1% of annual revenues
Impact on Stakeholders	Former employees
Implemented Management Practices	Our practices include, for example, a safety acculturation program, where the main indicator is the Bradley curve and the perception of safety, risk elimination and top-down culture change. Several process and technology improvement points were also implemented where risks were eliminated or mitigated.
Related Incidents (Yes/No)	Yes