



## 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: Helvetia Environnement Groupe  
 Date Submitted: 10/24/2022

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: Helvetia Environnement Groupe UPDATED AS OF: 10/24/2022

<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Disclosure Industries
<b>TOPIC</b>	Company Involved in Sale of Fossil Fuels
<b>SUMMARY OF ISSUE</b>	Leman Bio Energie's ("LBE"), is a WOS subsidiary of Helvetia Environnement Groupe. The company purpose is to convert used vegetable oils into "pure" biocarburant (B100/100% biofuel). LBE was originally developed to recycle and valorize the vegetable oils waste collected from the company's customers (restaurants, other waste management companies, etc.) into biofuel in order to substitute the consumption of fossil fuel of the company's truck fleet. Helvetia Environnement Groupe's primary activity is selling recycling services to public and private entities.
<b>SIZE/SCOPE OF ISSUE</b> (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year (2021), the Group revenue earned from LBE represented 2,4% of the consolidated Group revenue (2 880 649 CHF)  In 2020, LBE's biofuel blend average was 58% biocarburant and 42% diesel.
<b>IMPACT ON STAKEHOLDERS</b>	B Lab has identified fossil fuel companies as a controversial industry due to fossil fuels' considerable impact on the health of the environment and communities.
<b>IMPLEMENTED MGT PRACTICES</b>	<ul style="list-style-type: none"> <li>• We will continue to increase the use of B100 in our truck fleet • Today, all our new trucks are B100 compatible, in partnership with Volvo • The use (and increasing the use) of biofuels remain are ambitious transitional stage, while we look for and monitor innovation and technological progress of hydrogen or electric engines for our trucks. • We have a plan to transition our fleet to electrics trucks • We contribute to an experimental hydrogen truck for waste collection Today, all of our fleet can accept B20 (20% Bio), and actually most of it can accept more (To B100- 100% bio).</li> </ul> <p>All our purchases of B0 (The company does not sell "pure" fossil fuel, which is B0) are in order to drive B100 production and use, and we are influenced and limited by our production and the markets of vegetables oil's waste collection.</p> <p>In 2022, our strategy became more specific: - Our new financing (since 07.2022) is objectified on a KPI of reduction of the CO2 emissions of our fleet .</p> <p>We have set targets to reduce our Scope 1 and 2 emissions by 50% by 2030, in accordance with SBTi. - We have validated a plan for the renewal of our vehicle fleet (electric, gas and biofuel mix) until 2030 by the board of Helvetia Environnement. Our Biofuel strategy has evolved since the end of 2021: Since end 2021, our strategy is to sell biofuel to our internal companies (TRANSVOIRIE, SRS, SOGETRI) and no longer to external customers (in 2022, there is just one historical customer "Mairie de Vernier" that we still selling B20, representing 40 000 Liters per year, i.e. 32000 Liters of B0 2% from LBE's revenue / 0,05% from Helvetia Environment's revenue. In 2023, we aim to change our customer relationship and stop selling fossil fuel, B0).</p> <p>If the volume of vegetable oils would increase, we would use the B100 produced to increase the part of biofuel in our fleet (B30 then B50 to B100) and if there's even more B100 available, so we would sell only B100 to external customers ( we would not send mixes anymore).</p> <p>Finally, all Helvetia Environnement Groupe activities are ISO (International Organization for Standardization) 9001, 14001 and 45001 and Ecovadis Silver.</p>



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<b>DISCLOSURE QUESTIONNAIRE CATEGORY</b>	Disclosure Industries
<b>TOPIC</b>	Company Involved in Sale of Fossil Fuels Cont.
<b>RESOLUTION</b>	<p>The company's ambition is to sell and use for itself only B100 products.</p> <p>The company is convinced that it will continue to increase the use of B100 in its trucks. Today, all of the company's new trucks are B100 compatible, and many trucks are already using B20 or more. Biofuels remain a good transitional stage while waiting for the progress of hydrogen or electric engines for trucks.</p> <p>The company also has a transitional plan for its trucks fleet to electric trucks.</p> <p>The company contributes to an experimental hydrogen truck for waste collection.</p> <p>In 2021 and for 2022, the company's post-COVID strategy is very different, with less oil to recycle and high costs of energy, the company decided to sell its biofuel mixes exclusively to its companies for its trucks and no more to outside clients."</p>
<b>OTHER MANAGEMENT COMMENTS</b>	<p>2020 was special due to the COVID crisis; there was much less vegetal oil to recycle.</p> <p>2020 and the COVID crisis has had a significant impact on the production of vegetable oil, for example, by the closure of restaurants. This activity is not recovering very quickly; it is difficult to be certain of the evolution of this production.</p> <p>In addition, biofuels depend on oil prices.</p> <p>It also depends on the vegetable oil market (Climate change impacts production, etc.)</p> <p>In Switzerland, the use of biofuel is not mandatory.</p> <p>In conclusion, it's hard to predict the future of this market.</p>