



SOP Srl Società Benefit

Disclosure Report

Date Submitted: October 22nd, 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.

B Lab's Public Complaints Process

Any party may submit a complaint about a current B Corp through [B Lab's Public Complaint Process](#). Grounds for complaint include:

- 1) Intentional misrepresentation of practices, policies, and/or claimed outcomes during the company's [certification process](#)
- 2) Breaches of the B Corp Community's core values as expressed in our [Declaration of Interdependence](#)

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 checked="" type="checkbox"/>	<input type="checkbox"/>
Chemicals	<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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 - Biodiversity Impact

Topic	Biodiversity Impact
Summary of Issue	SOP is an Italian company that manufactures and sells products for the use in farm crops and animal farms. Among the products sold are plant fertilizers; all of which are apt for the use in Organic Agriculture. The company does not sell crop protection products, nor products that contain glyphosate.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	17.8% of SOP's FY2023 revenue was derived from the sale of plant fertilizers; 100% of which are registered for the use in Organic Agriculture.
Impact on Stakeholders	Agriculture poses a risk to local ecosystems of flora and fauna as well as the potential degradation of cultivated land.
Implemented Management Practices	<p>All of the company's products are registered for the use in Organic Agriculture with the Ministry of Agriculture in the Italian Informative Agricultural System (AGEA/SIAN see link below), complying with the EU regulation for fertilizer products 2019/1009. In addition, SOP is ISO 14001 certified for Environmental Management System.</p> <p>SOP products are designed to promote the activity and the biodiversity of the local microbiome of the soils where their products are applied. Rather than supplementing the soil with a proprietary pool of microorganisms compared to other manufacturers in the industry, SOP produces natural products that do not contain microbes but that act as activators of the local microbiome. The goal is to reduce the use of synthetic fertilizers, which put at risk the microbial biodiversity, by improving the synergy between the plant root system and the local soil microbiome.</p> <p>SOP also designs and promotes products for cover crops, which can be used in orchards (e.g. vineyards) to grow several different grass species, including those that attract bees, pollinators, and other beneficial insects.</p>

	<p>SOP product packaging is recyclable with clear indications on the labels.</p> <p>With the aim of certifying that their products act on the microbial biodiversity of the soils, SOP conducted a study with the University of Piacenza, that shows that their products have a positive impact on the soil microbial biodiversity, with consequent benefits for the plants. The study is being used to write a scientific peer reviewed paper, which will be published at the beginning of 2025.</p>
Report	<p>SOP fertilizer products registered for use in Organic Farming (AGEA/SIAN)</p> <p>ISO 14001:2015</p> <p>EC 2019/1009</p>
Management Comments	<p>SOP manufactures naturally based fertilizers, which are used at 1/1000th of the dosage of commercial synthetic fertilizers, with the goal of improving the plants efficiency. In this way, as the scientific papers show [1], it is possible to displace a large share of synthetic fertilizers, which are harmful for the soil and for biodiversity. SOP products, on the other hand, proved to be beneficial for the plants and for the soil microbes, improving their activity and diversity.</p>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Animal Testing

Topic	Voluntary Animal Monitoring
Summary of Issue	SOP is an Italian company that manufactures and sells products for the use in farm crops and animal farms. The company's feed products are aimed at improving the animals' well-being and productivity and require in field monitoring to quantify these benefits. This monitoring aims to assess the efficacy of the company's products. These test studies are based on observing natural parameters, such as milk quality or overall welfare, without requiring invasive or harmful procedures. This monitoring is not required by law.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The company monitors the productive parameters of its customers to assess the efficacy of its products; 64.7% of the revenue generated in FY 2023 came from animal feed products and 100% of the animal feed products was monitored.
Impact on Stakeholders	<p>Animal testing is widely used to develop and test the safety and quality of new food products. Many of these tests may cause pain to the animals involved or reduce their quality of life in other ways.</p> <p>The monitoring tests conducted by SOP Srl Societa Benefit are not considered invasive or harmful procedures and primarily focus on understanding the benefits of the product to the animal.</p>
Implemented Management Practices	<p>SOP Srl Società Benefit has a Policy on Animal Testing where it commits to avoiding conducting any kind of testing that could compromise the health or well-being of animals. The company tests the efficacy of its products in commercial livestock facilities before the commercialization stage. The animals, as it is required by law, are treated according to the Italian standard for animal well-being.</p> <p>All the company's feed products are a blend of already approved materials for the feed industry. The company uses only natural ingredients instead of synthetic molecules whose safety on animals has not been fully validated. The company's studies are based on observing natural parameters, such as</p>

	<p>milk quality or overall welfare, without requiring invasive or harmful procedures.</p> <p>SOP Srl Società Benefit also collaborates on research with farms, universities, and research centers that share its ethical values and adhere to strict animal welfare standards. In case invasive testing is required (e.g. blood samples), they are performed only with the supervision of universities or professional veterinarians, following the animal welfare procedures required by law. This includes a preliminary request to the Ministry of Research and the Ministry of Health with a detailed description of the trial protocol and to follow the official guidelines.</p> <p>There has never been an adverse health issue with any of the animals that used the company's products. All the data that the company collects from its internal testing derives from macroscopic observations (i.e. does not require any direct testing or sampling of animal material other than milk). The company relies on the production data or the sanitary data that the farmers and the professionals they work with (including the official milk controls by the creameries or the farmers associations) to monitor the efficacy of its products.</p>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Chemical Intensive Industry

SOP Srl Società Benefit is involved in the production/sale of products, or is part of an industry that can potentially be classified as chemical intensive, meaning that they are more likely to have significant impacts on the environment, such as pollution of air, land, and water, as well as potential human health risks to those exposed to harmful chemicals if the use and disposal of chemicals are not properly managed. Certified B Corps are required to make transparent their involvement in such activities or industries.

For more information about the company's practices regarding this topic, please visit the company's webpage/ sustainability report, accessible [here](#).



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Energy and Emissions Intensive Industry

SOP Srl Società Benefit 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.

For more information about the company's practices regarding this topic, please visit the company's webpage/ sustainability report, accessible [here](#).



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Water Intensive Industry

SOP Srl Società Benefit 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.

For more information about the company's practices regarding this topic, please visit the company's webpage/ sustainability report, accessible [here](#).



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Clients in Controversial Industries

SOP Srl Società Benefit is currently involved or has had involvement within the last five years in providing services and/or products to companies in the following industries considered controversial by B Lab Global: Alcohol

While products and services to clients in controversial industries could help mitigate potential negative impacts or serve only as commonplace goods and services for the companies, they also could have the potential to enable the growth of the industry and indirectly contribute to its negative impacts. Certified B Corps are required to make transparent their involvement in such 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](#).