



N&B Srl Societ a Benefit

Disclosure Report

Date Submitted: August 15th, 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 of 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 type="checkbox"/>	<input checked="" 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 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 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 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: Others - Client in Controversial Industries

Disclosure Questionnaire Statement	
Topic	Cultivation of Tobacco
Summary of Issue	N&B is a cosmetic product manufacturer based in Italy. The company has a product that includes Tobacco extract made in the company's cosmetic laboratory using Organic Certified Tobacco cultivated by the company. N&B does not use or sell Tobacco for non-cosmetic purposes nor purchases tobacco from third parties.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year 2% of the total number of the company's products and 3.5% of their revenue was derived from the sale of products containing Tobacco extract.
Impact on Stakeholders	<p>B Lab has flagged the involvement of companies with the Tobacco industry as a material issue and may create new standards to address possible risks related to this matter. The intended scope for this industry can be all nicotine products, including e-cigarettes, vaping devices, and heat-not-burn technologies.</p> <p>N&B Srl Società Benefit cultivates organic tobacco to apply its extract on some cosmetic products. Although there are research papers to show the potential benefits of using tobacco extract in cosmetic products, B Lab does not have an established standard of best practices to prevent the potentially negative health impacts of tobacco use in the cosmetic industry. Whenever risk standards for companies involved with tobacco are available, N&B Srl Società Benefit will have one grace period of one recertification cycle to comply with the new guidance.</p>
Implemented Management Practices	N&B adheres to the European Union regulations regarding the ingredients they use in their products and ensure the safety of their products. All cosmetic products are regulated under Regulation (EC) No 1223/2009 which sets out requirements for safety, labeling and marketing of cosmetic products.

	<p>With regards to Tobacco cultivation, the extract the company uses is organic and the quantity they cultivate/produce is under the limit stated by the EU and the N&B does not require permission to produce.</p> <p>The company uses the leaves of the tobacco plant and produces natural compost, reused in other agricultural processes.</p>
<p>Report</p>	<p>Research papers about tobacco in cosmetics:</p> <ul style="list-style-type: none"> • Screening of Polyphenols in Tobacco (<i>Nicotiana tabacum</i>) and Determination of Their Antioxidant Activity in Different Tobacco Varieties Xinda Zou, Amrit BK, Abdur Rauf*, Muhammad Saeed, Yahya S. Al-Awthan, Mohammed A. Al-Duais, Omar Bahattab, Muhammad Hamayoon Khan, and Hafiz A. R. Suleria • Production of Bioactive, Post-Translationally Modified, Heterotrimeric, Human Recombinant Type-I Collagen in Transgenic Tobacco Hanan Stein, Michal Wilensky, Yehuda Tsafrir, Michal Rosenthal, Rachel Amir, Tal Avraham, Keren Ofir, Or Dgany, Avner Yayon, and Oded Shoseyov • Development and evaluation of formulations of microbial biotransformed extract of tobacco leaves for hair growth potential Ashlesh V. Murkute, Mahesh S. Sahu,¹ Prashant Y. Mali,² and Vinod D. Rangari
<p>Management comments</p>	<p>N&B cultivates organic, spontaneous tobacco plants in Salento, a region where tobacco has been traditionally significant for the local economy. The tobacco seeds, dormant in the soil, were naturally activated thanks to regenerative farming practices and the high polysaccharide content in aloe vera, and came out alone without any input. This sustainable farming method aligns with regenerative and circular economy principles, as the entire process—from plant growth to the creation of compost from waste—ensures a positive environmental impact.</p> <p>The tobacco leaves are harvested and used in N&B's laboratories to create a powerful organic extract, which has impressed everyone by demonstrating significant functions when used as an active ingredient in cosmetics. This extract, rich in polysaccharides, flavonoids, and peptides, serves as a</p>



powerful antioxidant. It enhances the effectiveness of other active ingredients in the skincare products, contributing to moisturizing, anti-aging, anti-wrinkle, and skin-rebalancing activities. The final products combine this tobacco extract with other organic ingredients like Aloe Vera, Olive Oil, and Pomegranate, promoting the skin's natural repair and protection processes. N&B's approach represents a harmonious blend of tradition and innovation, leveraging the natural benefits of tobacco for modern skincare.