



**Lab**  
**Global**

# Groupe Etam

Disclosure Report

Date Submitted: December, 2025



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## 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 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"/>
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 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"/>
<a href="#">Other</a>	<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.		
<a href="#">Business in Conflict Zones</a>	<input checked="" type="checkbox"/>	<input 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"/>
<a href="#">Other</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Operates in Conflict Zones

<b>Issue Date</b>	Ongoing
<b>Topic</b>	Company has suppliers located in Conflict Zones
<b>Summary of Issue</b>	<p>The Etam group is a family-owned French multinational with operations in 18 countries, focusing primarily on the design and retail of lingerie, shoes, and bras.</p> <p>The company's certification entails the assessment of its global operations under one (1) B Impact Assessment (BIA). Moreover, the company has one subsidiary (YSE), which achieved independent certification.</p> <p>The company has suppliers in Myanmar, a country listed as a conflict zone in Global Conflict Tracker.</p>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	In the last fiscal year, 1.88% of supplier expenses came from suppliers located in Myanmar.
<b>Impact on Stakeholder(s)</b>	<p>Business activities located in conflict zones are considered high-risk as they are more likely to cause or contribute to the conflict and/or sociopolitical instability.</p> <p>Countries classified as conflict zones are more likely to have a weak rule-of-law or a corrupt judicial system, which increase the risks of Human Rights Violations, and could undermine the effectiveness of operational grievance mechanisms for these businesses and their suppliers.</p>
<b>Implemented Management Practices</b>	<p>Etam Groupe joined the "Multi-stakeholder Alliance for Decent Employment" (MADE) program in Myanmar. This program aims to improve working conditions in the garment sector, in particular access to functional and credible complaint mechanisms, both at the factory and sector levels.</p> <p>Moreover, the Group's social compliance policy has an enhanced requirement for factories operating in Myanmar. Suppliers located in the country must maintain BSCI level B accreditation, and engage with MADE in different projects, mainly about social compliance capacity building.</p>



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Litigation, Arbitration, and/or Penalties

<b>Issue Date</b>	2020-2025
<b>Topic</b>	Litigations related to contract dispute, labor issue and third-party IP infringement.
<b>Summary of Issue</b>	<p>The Etam group is a family-owned French multinational with operations in 18 countries, focusing primarily on the design and retail of lingerie, shoes, and bras.</p> <p>The company's certification entails the assessment of its global operations under one (1) B Impact Assessment (BIA). Moreover, the company has one subsidiary (YSE), which achieved independent certification.</p> <p>In the last five years, the company has had litigations related to the following topics: Contract Disputes, Labour issues, and IP infringements.</p> <ul style="list-style-type: none"><li>- Contract dispute: Total of three (3) litigations with suppliers related to business agreement.</li><li>- Labour issues: Total of nine (9) litigations with former employees related to dismissal procedures (performance &amp; relocation)</li><li>- IP infringement: Total of two (2) litigations with competitors related to the use of third-party IP infringement.</li></ul>
<b>Size/Scope of Issue</b> (e.g. \$ financial implication, # of individuals affected)	The total cases together and related financial liability represent less than 1% of the company's revenues.
<b>Impact on Stakeholder(s)</b>	<p>The impact on stakeholders varies according to the type of case.</p> <ul style="list-style-type: none"><li>- Cases related to contract disputes impact suppliers.</li><li>- Cases related to labour issues impact employees.</li><li>- Cases related to IP infringement impact competitors.</li></ul>
<b>Resolution</b>	<ul style="list-style-type: none"><li>- Contract Dispute: Two (2) cases settled with payment, and one (1) case pending.</li><li>- Labour issues: Six (6) settled with payment and three (3) cases pending.</li><li>- IP infringement: One (1) case with a verdict against the company and one (1) case settled with payment.</li></ul>
<b>Implemented Management Practices</b>	<ul style="list-style-type: none"><li>- Review of contract suppliers to reduce contract contestation and allow for amicably termination.</li><li>- Annual training on intellectual property by the company's</li></ul>



lawyer in person at head office with the style and purchasing teams.  
- Review of employment contract.



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Other Disclosure Industries

<b>Issue Date</b>	Ongoing
<b>Topic</b>	Traceability of supply chain risks related to the fashion industry
<b>Summary of Issue</b>	<p>The Etam group is a family-owned French multinational with operations in 18 countries, focusing primarily on the design and retail of lingerie, shoes, and bras.</p> <p>The company's certification entails the assessment of its global operations under one (1) B Impact Assessment (BIA). Moreover, the company has one subsidiary (YSE), which achieved independent certification.</p> <p>Considering Etam Groupe's industry and scope of operations, with almost 100% of the company's manufacturing outsourced, the company's operations and related supply chain present social and environmental material risks linked to suppliers' operations, suppliers' country of operations and use of Cotton (Cotton Supply Chain).</p> <p>The company is aware of the social and environmental risks associated with outsourcing manufacturing, and it has implemented policies, procedures and management practices to mitigate these risks.</p>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	99% of the company's manufacturing production is outsourced.
<b>Impact on Stakeholders</b>	The lack of supply chain traceability, including the cotton supply chain, may pose social and environmental risks to companies in the fashion industry.
<b>Implemented Management Practices</b>	<p>The company is aware of the social and environmental risks associated with outsourcing manufacturing, and it has implemented several policies and management practices to mitigate these risks.</p> <p>The company has full visibility into its tier 1 suppliers, which consist mostly of assembling factories located in Asia (China and Bangladesh). Accordingly, the company requires its tier 1 suppliers to provide a valid social audit report (BSCI, ICS, SA 8.000, SMETA or WRAP standard).</p> <p>At the company's Responsible Supplier Guideline, the main principles are: Factory safety, Workers Health &amp; Well-Being,</p>



	<p>Environmental Protection, Supplier Transparency and Supply Chain Traceability. Furthermore, it explicitly forbids the use of non-declared subcontractors by suppliers. In Cambodia and Bangladesh, the company implemented a grievance mechanism for the suppliers' workforce called "<a href="#">Speak for Change</a>", managed by a third party.</p> <p>On the environmental management risks side, the company initiated the inclusion of Environmental Practices as part of its contracting process in 2025. The company accepts the following environmental audits: BEPI, HIGG FEM, ISO 14.0001, IPE (for China) or ICS environmental audit. Considering these are tailored for tier 1 suppliers, which are mostly assembling factories, and have lower environmental impact risks, the company relies on the use of third-party certified fabrics (GOTS/OCS, GRS and RCS). In FY2024, 56% of total products in pieces used some type of certified fabrics. For these materials, transaction certificates ensure traceability. For the non-certified fabrics, the company requests suppliers to declare the country where the main operations of weaving, dyeing-printing, and clothing take place.</p> <p>Moreover, the company has a Cotton Origination Policy that covers all cotton purchased (certified and non-certified), with a clear decision tree and an authorized country list for cotton sourcing. For non-certified cotton coming from China, orders can only be placed through two nominated spinners vetted by the company's sustainability team.</p> <p>For most of the lingerie components supplies (fabric, cup, trims such as wire, hook and eyes, rings, elastics), suppliers are nominated, allowing greater visibility into the lingerie products' supply chain.</p> <p>Lastly, the company has a Restricted Substance List (RSL) that needs to be signed by suppliers, restricting the use of harmful substances and performs regular sampling tests with third-party laboratories to ensure the fabrics are free of harmful chemicals.</p>
<b>Report</b>	<a href="https://etam-groupe.com/wecare/">https://etam-groupe.com/wecare/</a>
<b>Related Incidents (Yes/No)</b>	No.



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Other Disclosure Practices

<b>Issue Date</b>	2020-2025
<b>Topic</b>	Negative PR/ Greenwashing accusation
<b>Summary of Issue</b>	<p>The Etam group is a family-owned French multinational with operations in 18 countries, focusing primarily on the design and retail of lingerie, shoes, and bras.</p> <p>The company's certification entails the assessment of its global operations under one (1) B Impact Assessment (BIA). Moreover, the company has one subsidiary (YSE), which achieved independent certification.</p> <p>The company was involved in two marketing campaigns that received negative media attention.</p> <p><b>1- Etam's "Eco-responsible swimsuit" campaign and its rejection by the French advertising self-regulatory body.</b> May 29, 2022: A complaint was filed by a private individual to the Advertising Ethics Jury (JEP), challenging the "Eco-responsible swimsuit" claim. In September 2022, the Advertising Ethics Jury (JEP) of the ARPP ruled against the campaign, issuing a summary rejection, deeming the ad too vague, absolute, and unsubstantiated given the nature of the product.</p> <p><b>2- Maison 123's new collection is accused of "cultural extractivism."</b> Advertisements featuring the French brand's new pieces, inspired by Andean imagery, are considered "exotic" and "essentializing" by specialists of the South American country.</p>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	N/A
<b>Impact on Stakeholders</b>	Misleading marketing claims can affect consumers' choices. Therefore, the main stakeholders impacted are consumers.
<b>Implemented Management Practices</b>	<p>Etam Group has strengthened its responsible communication training programmes :</p> <ol style="list-style-type: none"><li>1. Updated "Responsible Communication" training to incorporate topics such as substantiation of environmental claims.</li></ol>



	2. Mandatory annual training delivered to all Marketing and Communication teams to ensure full understanding and integration of these principles into daily practices.
<b>Report</b>	<a href="#">Link 1</a> <a href="#">Link 2</a>
<b>Related Incidents (Yes/No)</b>	No.