



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: Etifor Srl Società Benefit
 Date Submitted: 10/11/2022

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: Etifor Srl Società Benefit UPDATED AS OF: 10/11/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Supplies from Conflict Zones
ISSUE DATE	Ongoing
TOPIC	Company conducts projects in conflict zones
SUMMARY OF ISSUE	<p>"Etifor Srl Società Benefit is an environmental consultancy that conducts, since 2018, reforestation in Burkina Faso. This country, located in West Africa, is considered a conflict zone per the World Bank List of Fragile and Conflict-affected Situation.</p> <p>The main objective of the project is fighting malnutrition through wild forest products. The Risorsa Terra project aims at ensuring nutrition security through the empowerment of women. Homemade food production is encouraged by developing female entrepreneurship linked to wild forest products: shea butter, baobab leaves, moringa leaves, and seeds, and neré seeds.</p> <p>The company is working in Burkina Faso as a technical consultant for reforestation activities in partnership with some NGOs that are based there and under the framework of projects funded by the Italian Agency of Development Cooperation. The first project ended in 2019. Etifor Srl Società Benefit had a second project, led by the NGO AES-CCC, which started in 2020 and is ending in 2023. This year, the company started another project led by the Foundation ACRA, which duration will be 2022-2025. All projects are funded by the Italian Agency of Development Cooperation. The company's fund-raising platform WOWnature is raising private co-funding for the reforestation actions.</p>
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In 2021, less than 3% of the company's revenue was earned from a reforestation project in Burkina Faso. The revenue did not come directly from this country but from Italy, the money was used to carry out the project in Burkina Faso.
IMPACT ON STAKEHOLDERS	<p>Conflict zones are often characterized by widespread human rights abuses as well as violations of national or international law.</p> <p>Burkina Faso is engulfed in a severe crisis due to jihadist violence, inter-communal conflicts, and the shortcomings of the government in addressing security and social problems.</p> <p>The company's employees are not working on a long-term or permanent basis in Burkina Faso. Their technical experts are going to Burkina Faso for 10 days/2 weeks field missions, typically once a year. When going on field missions in Burkina Faso, they are under the responsibility of the leading partner of the project. All the safety requirements by the Development Cooperation Agency, Embassy, and NGO are addressed.</p>

B Corp Certification - Disclosure Questionnaire Documentation

DISCLOSURE QUESTIONNAIRE CATEGORY	Supplies from Conflict Zones Cont.
ISSUE DATE	Ongoing
TOPIC	Company conducts projects in conflict zones Cont.
IMPLEMENTED MGT PRACTICES	<ul style="list-style-type: none"> - AES-CCC is the leading partner of the first two of the projects funded by the Italian Agency of Development Cooperation, they are the company's reference point in the country, - Ferrero Trading is another partner of the first project, - Garango's Women Union is the beneficiary partner of the first two projects and is the partner taking care of the reforestation activities, - When going on a field mission in Burkina Faso, the company is under the responsibility of the leading partner of the project. All the safety requirements by the Development Cooperation Agency, Embassy, and NGO are addressed. - The company does not usually transact financially directly with parties in conflict contexts, but rather through clients, who are accountable for the overall project budgets and provide security briefings.
REPORT	<ul style="list-style-type: none"> - About the project: https://www.etifor.com/en/projects/ - Garango's Women Union: https://www.uafcg.org/lutte-contre-la-malnutrition-des-en - More about the project: https://www.wownature.eu/en/wow-area/burkina-faso/