



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: Groupe Serbeco
 Date Submitted: 05/25/2023

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: **Groupe Serbeco** UPDATED AS OF: **05/25/2023**

DISCLOSURE QUESTIONNAIRE CATEGORY	Facilities located in sensitive ecosystems
TOPIC	Company has their waste sorting facilities located 50 meters away from the Rhône River
SUMMARY OF ISSUE	<p>The Rhône River is a sensitive marine environment of historical importance to Switzerland's and France's river network and of ecological importance for its support of water plant species.</p> <p>The different infrastructures on the Rhone have favoured the development of intensive agriculture, roads, and industrial zones. However, these often pollutant activities have a considerable impact on the river.</p>
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	100% of the company's waste sorting facilities are located close to the Rhône River
IMPACT ON STAKEHOLDERS	Potential risks from operations located in sensitive ecosystems include damage to local environments from human and mechanical impacts, as well as indirect impacts from land conversion use and risks to flora and fauna.
IMPLEMENTED MGT PRACTICES	<p>In order to sort waste on the territory they land, the company has formal authorization from the government of Geneva which involves several checks. This includes an issued regulation by the State of Geneva that the company must abide by, with the State of Geneva periodically carrying out checks. This may include placing retention trays under special waste containers, training personnel in case of chemical spills, carrying out regular drills, and equipping vehicles with appropriate equipment such as absorbent liquids or plugging drains.</p> <p>Groupe Serbeco is also certified in ISO 14001 which allows them to guarantee environmental risk management.</p>



B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

Groupe Serbeco

UPDATED AS OF:

05/25/2023

DISCLOSURE QUESTIONNAIRE CATEGORY	Environmentally Intensive Industries
TOPIC	Energy and Emissions Intensive Industries
SUMMARY OF ISSUE	As a company that collects and sorts waste, Groupe Serbeco operates in an industry in which energy use and emissions are material environmental issues.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year, 77% of the group's revenue was earned from waste management services.
IMPACT ON STAKEHOLDERS	<p>The waste collection and management process is energy intensive, which in turn contributes to global carbon emissions. The process mainly requires electricity to move the sorting machinery and fuel for transport. The main GHG emitted in the process is CO2.</p> <p>77% of the groups energy consumption comes from fuel consumption (with 91.7% is diesel and 8.3% is biodiesel). The remaining 23% corresponds to electricity consumption</p> <p>The scope 1,2 carbon intensity of the group is 22.2 kg CO2e / ton of waste managed in 2021</p>
IMPLEMENTED MGT PRACTICES	<p>Groupe Serbeco has an ISO14001 certified environmental management system and is tracking their waste generation, water use, energy use, and GHG emissions.</p> <p>In order to reduce the environmental impact of their operations, the company has installed solar panels (that cover 1.6% of their total energy demands) and 20% of their fleet is electric</p> <p>The company has a target to be CO2 neutral by 2030</p>