



**Lab**  
**Global**

# Etifor Srl Società Benefit

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Disclosure Report

Date Submitted: April 20th, 2026



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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.

### **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.		
<a href="#">Animal Products or Services</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<a href="#">Biodiversity Impacts</a>	<input checked="" type="checkbox"/>	<input 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"/>
<a href="#">Energy and Emissions Intensive Industries</a>	<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"/>
<a href="#">Water Intensive Industries</a>	<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 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"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Other - Disclosure Industries

Disclosure Questionnaire Statement	
<b>Topic</b>	Clients in Controversial and Ineligible Industries
<b>Summary of Issue</b>	<p>Etifor Srl Società Benefit has clients in the following industries: Tobacco</p> <p>The types of services offered to these clients include:</p> <ul style="list-style-type: none"><li>• Consulting services to restore natural areas (wetlands and forests) in regions where tobacco is cultivated.</li></ul>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	In the last fiscal year, <1% of the company's annual revenue was from clients in the tobacco industry.
<b>Impact on Stakeholders</b>	<p>Companies that work with clients in controversial industries can directly or indirectly increase the harmful impact to stakeholders by enabling business growth. Therefore, companies that work with clients in these industries should have practices in place to ensure that their impact is aimed at decreasing the negative impacts of the industry.</p> <p>Companies offering certain types of services and products to controversial clients are required to have at a minimum a grievance/complaints mechanism and a whistleblower protection policy.</p>
<b>Implemented Management Practices</b>	<p>B Lab has been able to verify that the company has the necessary mechanisms in place to manage the risks related to their business relationships with clients in controversial and ineligible industries, in line with B Lab's requirements (see link below). This includes:</p> <ul style="list-style-type: none"><li>• A mechanism for internal and external stakeholders to raise grievances;</li><li>• A policy that is shared with individuals who raise a grievance, containing information related to the grounds for accepting a grievance and how their grievance will be dealt with, as well as related timelines;</li><li>• A Whistleblower Policy that establishes the company's commitment to protecting whistleblower identity as well as the processes and controls in place to protect</li></ul>



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	stakeholders who raise grievances from any form of retaliation.
<b>Report</b>	<a href="#">Grievance Mechanism</a> <a href="#">B Lab's Compliance Criteria for working with clients in controversial or ineligible industries</a>



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Supplies from Conflict Zones

<b>Issue Date</b>	Ongoing
<b>Topic</b>	The company conducts projects in conflict zones
<b>Summary of Issue</b>	<p>Etifor Srl Società Benefit is an environmental consultancy that conducts projects in Burkina Faso and the Democratic Republic of Congo (DRC). The former is considered a conflict zone, and the latter is a country with institutional and social fragility per the <a href="#">FY26 List of Fragile and Conflict-affected Situations</a>:</p> <p><b>(1) Burkina Faso</b> - Since 2018, the company has conducted reforestation projects in Burkina Faso. The main objective of the project is to fight 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 for 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, whose duration will be 2022-2025. All projects are funded by the Italian Agency of Development Cooperation. The company's fundraising platform WOWnature, is raising private co-funding for the reforestation actions.</p> <p><b>(2) Democratic Republic of Congo (DRC)</b> - The company also provides consultancy in creating a legal and regenerative timber supply chain in the central DRC, around Kisangani — an area that, according to Etifor Srl Società Benefit, is very stable and not affected by conflict. While the DRC (a very large country) experiences conflicts in the East and South, the project's activities are located in the central region, far from these conflict</p>

	<p>zones. The relevant projects in which the company is involved are the following:</p> <ul style="list-style-type: none"> <li>• <a href="#">2011: Reforestation in Congo</a>,</li> <li>• <a href="#">2016–2018: Promoting the Production of Legal Timber</a>,</li> <li>• <a href="#">2022–2024: CIFOR Timber Supply Chain Project</a></li> </ul>
<p><b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b></p>	<ol style="list-style-type: none"> <li>1) In 2025, less than 1% of the company's revenue was earned from the 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.</li> <li>2) In 2024, the company earned less than 1% of its annual revenue from consultancy services to projects in DRC.</li> </ol>
<p><b>Impact on Stakeholders</b></p>	<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 could undermine the effectiveness of operational grievance mechanisms for these businesses and their suppliers. In addition, the safety of the company's workers and other potential human rights violations are at risk.</p>
<p><b>Implemented Management Practices</b></p>	<ol style="list-style-type: none"> <li>1) 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.</li> <li>2) For projects in the DRC, the company complies with requirements set by the Center for International Forestry Research (CIFOR), its client in the region. As part of due diligence, Etifor stated compliance with laws and CIFOR-ICRAF policies on the prevention of fraud, corruption, money laundering, human trafficking, and child labour.</li> </ol>

Report	
<b>Report</b>	<p>1) Projects in Burkina Faso</p> <ul style="list-style-type: none"><li>• About the project: <a href="https://www.etifor.com/en/projects/">https://www.etifor.com/en/projects/</a></li><li>• Garango's Women Union: <a href="https://www.uafcgs.org/lutte-contre-la-malnutrison-des-en">https://www.uafcgs.org/lutte-contre-la-malnutrison-des-en</a></li><li>• More about the project: <a href="https://www.wownature.eu/en/wow-area/burkina-faso/">https://www.wownature.eu/en/wow-area/burkina-faso/</a></li></ul>



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# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Animal Products and Services

**Etifor Srl Società Benefit** is involved in the production or sale of animal products and services, meaning that they are more likely to have significant impacts on the environment and animal welfare. Certified B Corps are required to make transparent their involvement in such industries.

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



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# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Biodiversity and/or Monoculture

**Etifor Srl Società Benefit** is involved in activities that could affect local biodiversity, meaning that they are more likely to have significant impacts on the environment given its interference with the balance of local fauna and flora. Certified B Corps are required to make transparent their involvement in such practices.

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



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# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Energy and Emissions Intensive Industry

**Etifor 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, please visit the company's webpage/ sustainability report, accessible [here](#) and [here](#).



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# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Water Intensive Industry

**Etifor 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.

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](#).

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