



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: Nutricia Export B.V.
 Date Submitted: 12/07/2022

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:

Nutricia Export B.V.

UPDATED AS OF:

12/07/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Operation and Suppliers in Conflict Zones
TOPIC	Nutricia Export B.V. derives 5% of its revenue from operations based in conflict-affected areas of Yemen, Azerbaijan, and Armenia.
SUMMARY OF ISSUE	Nutricia Export B.V. sells BMS via distributors in Yemen, Azerbaijan, and Armenia. Distributors are responsible for the sales and marketing of BMS in these countries.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	The company derives 5% of its revenue from selling in conflict-affected areas (Yemen, Azerbaijan, and Armenia).
IMPACT ON STAKEHOLDERS	<p>As per the OECD, conflict zones are often characterized by widespread human rights abuses and violations of national or international law.</p> <p>The security of the company's distributor's employees who live and work in such countries could also be at risk.</p>
IMPLEMENTED MGT PRACTICES	<p>Nutricia has a contract in place with all distributors where Danone's Code of Conduct, BMS, and HCS Policy is a part of the distribution agreement. Therefore provisions with regard to ABAC and BMS marketing practices are in place.</p> <p>Distributors are independent legal entities and hence responsible for their own safety/security standards. Nutricia's code of conduct and other policies are to be complied with by the distributors.</p> <p>Nutricia does a Third Party Vetting on an ongoing basis for its distributors which includes multiple checks from legal and compliance perspectives, including but not limited to bribery, corruption, sanctions, fines, penalties, etc. Current distributors are working with Nutricia for a considerable amount of time. Nutricia ensures that the parties are reputable, of good financial standing, and have the right capabilities in order to distribute our products in their respective countries. Also, regular compliance trainings are organized for relevant team members of the distributor by Nutricia on topics such as compliance, HCS policy, and BMS policy.</p> <p>In order to ensure that the operations are not tied to any conflict groups, the company conducts a TPV for bribery, corruption, politically exposed persons, etc. on an ongoing basis based on the outcome they either decide not to work with/stop working with a party or take mitigation measures in the contract. Finally, the company states that Danone has zero tolerance for bribery and corruption, and the HCS policy applies to all our distributors.</p> <p>Security measures are in place at Danone. It is not allowed to travel to Yemen. Armenia and Azerbaijan are classified as risk countries and travel within specific areas in the country is forbidden due to the risk of armed clashes.</p>