



Nutricia AMN China

Disclosure Report

Date Submitted: May 15th, 2025



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 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 checked="" type="checkbox"/> | <input 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 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 |
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| 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"/> |
| Other | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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 | <input type="checkbox"/> | <input checked="" 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: Environmentally Intensive Industries

| Topic | Water Intensive |
|---|--|
| Summary of Issue | <p>Nutricia AMN Greater China, a Danone company, includes several legal entities within its scope of B Corp certification.</p> <ul style="list-style-type: none">- Nutricia Pharmaceutical Wuxi co (head office, offices and manufacturing)- Nutricia Trading Shanghai Co Ltd (head office and offices)- Nutricia (China) Medical Nutrition Co Ltd (office)- Nutricia Clinical Hong Kong Ltd (office)- Danone Asia Pacific Management co Ltd (head office and office) <p>Nutricia Pharmaceutical (Wuxi) Co., Ltd is involved in the production of specialized nutrition 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 based on the water consumption associated with their operations and their potential contribution to water scarcity. Nutricia Pharmaceutical (Wuxi) Co., Ltd acknowledges its potential negative environmental impact and actively works to mitigate its impact.</p> <p>As per B Lab's rules, manufacturing companies in the food & beverage industry are required to make transparent their involvement in such activities or industries, irrespective of their actual intensity or impact.</p> |
| Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected) | <p>100% of sales come from manufacturing, and the water intensity per unit of product produced is 15.2 m3/ton. Fresh water used in production is sourced fully from the municipal water system. The limit for municipal water consumption is 400,000 tons per year, and the company states that it is compliant with this restriction. If there is a need to increase the water consumption, Nutricia Pharmaceuticals (Wuxi) Co. seeks approval from the municipal water company.</p> |
| Impact on Stakeholder(s) | <p>As a water-intensive industry, the manufacturing of food & beverage products poses can pose risks such as water stress or depletion of local water sources if water used is not appropriately managed.</p> <p>By using municipal water supply for its manufacturing</p> |

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| | <p>processes, the main stakeholders affected are other water users in the regions of operation, such as local water authorities & regulators, residents, other industrial plants, farmers, and the local biodiversity.</p> |
| Global Implemented Management Practices | <p>Nutricia Pharmaceutical (Wuxi) Co., Ltd is a legal entity of Danone SA. Under the 'One Planet. One Health' signature, Danone works to protect and restore watersheds, reduce its water footprint, and improve access to safe drinking water. The water stewardship at Danone includes three scopes – scope 1 of factory, scope 2 of operational watershed, and scope 3 of sourcing watershed. Scope 3 accounts for the major water footprint in Danone, as it includes water usage in agriculture.</p> <p>Water is also a key topic of the company's sustainability strategy, Danone Impact Journey. As part its roadmap, Danone set targets and committed to reducing its water footprint for:</p> <p>Scope 1 – by implementing a 4R approach (reduce, reuse, recycle, reclaim) in 100% of the production sites by 2030. Scope 2 – by implementing in highly water-stressed areas, watershed preservation and restoration plans by 2030. Scope 3 – by driving water footprint reduction across the value chain</p> <p>Danone has several tools to measure its water footprint and guide its water preservation action, including, Water Risk Assessment, Water Footprint Assessment, WWF Water Risk Filter, and an internal tool called Spring 2030. Danone also uses an internal reporting tool for sustainability metrics - Greentrack- deployed in each Business Unit worldwide, including Nutricia Pharmaceutical (Wuxi) Co., Ltd to track water consumption and efficiency of its water programs.</p> |
| Local Implemented Management Practices | <p>Nutricia Pharmaceutical (Wuxi) Co., Ltd., is committed to Danone's goal of reducing water usage by 50% by 2030 compared to 2015 levels. As of 2023, the company reported that achieved a reduction of 22.8% from 2015 levels. Key practices implemented at Nutricia Pharmaceutical (Wuxi) Co., Ltd. to achieve this reduction include the installation of a reverse osmosis (RO) concentrate water recycling system, which minimizes in-process water usage, and collaboration with a third-party wastewater treatment plant (WWTP) for reclaimed</p> |



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| | water use, which is used in the cooling tower, toilets, and for irrigation. |
| Report | Water Stewardship Danone Water Policy |



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Environmentally Intensive Industries

| Topic | Energy and Emissions Intensive |
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| Summary of Issue | <p>Nutricia AMN Greater China, a Danone company, includes several legal entities within its scope of B Corp certification.</p> <ul style="list-style-type: none">- Nutricia Pharmaceutical Wuxi co (head office, offices and manufacturing)- Nutricia Trading Shanghai Co Ltd (head office and offices)- Nutricia (China) Medical Nutrition Co Ltd (office)- Nutricia Clinical Hong Kong Ltd (office)- Danone Asia Pacific Management co Ltd (head office and office) <p>Nutricia Pharmaceutical (Wuxi) Co., Ltd is involved in the production of specialized nutrition 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. Nutricia Pharmaceutical (Wuxi) Co., Ltd acknowledges its potential negative environmental impact and actively works to mitigate its impact.</p> <p>As per B Lab's rules, manufacturing companies in the food & beverage industry are required to make transparent their involvement in such activities or industries, irrespective of their actual intensity or impact.</p> |
| Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected) | 100 % of sales come from the manufacturing of external medical nutrition and medical devices. The average energy intensity (kWh) per unit of product produced is 2170 kWh/ton, sourced from the municipal power grid, and steam is also purchased from the municipality. |
| Impact on Stakeholder(s) | Energy-intensive activities, such as food & beverage manufacturing, can pose an environmental risk due to the related emissions derived from energy use. The extent of environmental impact depends on the energy sources utilised and the management practices in place to manage energy use. |
| Global Implemented Management Practices | Nutricia Pharmaceutical (Wuxi) Co., Ltd is a legal entity of Danone SA. As such, it is fully in line with the group's ambition to help lead an industry-wide transition to a low-carbon economy. In 2015, Danone started engaging in climate change |

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| | <p>following the Paris Agreement. The company published the Climate Policy and set 1.5° reduction targets for 2030, officially approved by SBTi in 2022. Danone's main contributor to the carbon footprint is milk, which accounts for 36% of the overall emissions. Energy and industrial operations account for 5% of the total. Nevertheless, Danone commits to reducing emissions through strategic programs and has a global ambition in line with the Science-Based Targets initiative and committing to net-zero emissions by 2050.</p> <p>Energy & Emissions are also a key topic of the company's sustainability strategy, Danone Impact Journey. Danone's global targets on climate are:</p> <ul style="list-style-type: none"> - Reduce its GHG footprint by 2030, in line with what science says is required to limit warming to 1.5°C - Achieve a 30% reduction in methane emissions from fresh milk by 2030 - 30% improvement in energy efficiency by 2025 - Achieve net-zero emissions by 2050 <p>As part of the strategies to reach the Danone Impact Journey targets listed above, Danone launched a Global Energy Excellence Program, Re-Fuel Danone, in 2022, as an action plan to reduce energy and industrial emissions and transform the energy footprint of its production sites worldwide. The global targets are:</p> <ul style="list-style-type: none"> - Improve energy efficiency by 30% by 2025, - Significantly increase its use of renewable energy, such as biogas, biomass, solar, and hydrogen, - 100% of electricity will be from renewable sources, and half of all energy will come from renewable sources by 2030, - Reduce the company's scope 1 & 2 emissions by a minimum of 42% by 2030. <p>To monitor its progress, Danone uses an internal reporting tool for sustainability metrics – Greentrack - deployed in each Business Unit worldwide, including Nutricia Pharmaceutical (Wuxi) Co., Ltd to track energy consumption and efficiency.</p> |
| <p>Local Implemented Management Practices</p> | <p>Nutricia Pharmaceutical (Wuxi) Co., Ltd., is committed to Danone's goal of achieving a 47.2% absolute reduction in Scope 1 and Scope 2 CO2 emissions by 2030, compared to the 2020 data. As of 2023, the company has achieved a reduction of 67%. A key practice implemented at Nutricia Pharmaceutical (Wuxi) Co., Ltd. is the introduction of heat recovery methodologies in both HVAC (heating, ventilation, and air conditioning) systems and production processes. This includes improving steam generation efficiency and replacing older</p> |

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| | refrigerators with higher-efficiency models to reduce electricity consumption. Nutricia Pharmaceutical (Wuxi) Co., Ltd has also purchased International Renewable Energy Certificates (I-RECs) to verify its renewable energy usage. |
| Report | Danone's Climate Action and Danone Climate Transition Plan |