



Danone France

Disclosure Report

Date Submitted: October 20th, 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.

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 in the last certification in 2024. It was updated as a result of the risk review process and background check conducted as part of the Danone Group certification in 2025



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	☐	☒
Biodiversity Impacts	☐	☒
Chemicals	☐	☒
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	☐	☒

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	☐	☒
Breaches of Confidential Information	☐	☒
Bribery, Fraud, or Corruption	☐	☒
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

	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	☐	☒
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)	☐	☒
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	☐	☒

	Yes	No
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 - Operations in sensitive ecosystems	☒	☐

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	☐	☒

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Alcohol

Topic	The company serves and sells alcohol products
Summary of Issue	Evian Resort has several points of sale, including restaurants and bars, which allow the sale and consumption of alcohol for their guests. The company earns a material amount of revenue from the sale of alcohol.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year (2022), alcohol sales represented less than 0,05% of sales of the entities in scope of certification.
Impact on Stakeholders	Alcohol may have a negative impact on the health and well-being of individuals and their communities. There are also risks related to irresponsible sales of alcoholic beverages (e.g., overserving) and serving or marketing alcoholic products to minors.
Implemented Management Practices	The company reported the following measures to reduce risks associated with the sale of alcohol: • The sale of alcohol complies with the French legislation, • All bartenders are fully trained and have a diploma to serve alcohol and cocktails. The company does daily reminders of best practices on serving alcohol during their briefings. • Evian Resort has a policy in place that requires the staff to check the ID of every young adult. The policy also indicates best practices for employees on how to avoid over-serving situations.



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Disclosure Tobacco

Topic	Company earned revenue from the sale of tobacco
Summary of Issue	Evian Resort has a range of activities, including a casino, golf, and spa hotels. Evian Resort has two points of sale in restaurants and bars, which allow the sale of tobacco to their guests/clients only. While Evian Resort itself is not eligible for B Corp Certification and is not able to make use of the B Corp IP, the company is required to disclose the risks and share their practices to manage potential negative impacts associated with the sale of tobacco-related products.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year (2022), tobacco sales to guests/clients represented less than 0,001% of sales of the entities in scope of certification.
Impact on Stakeholders	Tobacco products pose a negative risk to the local community's well-being and health.
Implemented Management Practices	• The company follows legislation in place that bans smoking in bars and restaurants. • Smoking is prohibited in public places, including workplaces. There are authorized and adapted areas available for smoking.

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation or arbitration against the company, either ongoing, settled, or found against the company

Issue Date	September 2024
Topic	Collective litigation from the French Trade Union FGTA-FO (Force Ouvrière) against the Danone France ' Gestion des Emplois et des Parcours Professionnels ' Agreement (management of career and job paths) (applicable to the entities of Danone in France).
Summary of Issue	The French Trade Union "Force Ouvrière" (FO) has summoned 10 Danone France entities to Court in order to cancel the Employment and Career Management Agreement "Gestion des Emplois et des Parcours Professionnels" (GEPP) on the basis of the following accusations: 1. Miscalculation of the Union's representation 2. Misidentification of a Redundancy Plan (so-called "Plan de Sauvegarde de l'Emploi") in France 3. Based on the second point, the unlawfulness of the Agreement's re-examination clause
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	There are around 150 employees concerned by the GEPP agreement measures and, most particularly, the employees whose jobs have been mapped as critical in the framework of the human resources transformation projects aimed at centralizing shared services and functions to enhance operational efficiency and support employee career growth. • There is no projected payout as unions never communicate any financial claims.
Impact on Stakeholders	If the accusations are rejected by the court, the GEPP measures will continue to be applicable. If the court retains that the GEPP agreement is illegal, thus cancelling it, the measures planned in the GEPP agreement will no longer be applicable and employees who wish to return to the company or resume their original roles after internal mobility will be allowed to do so, provided they reimburse amounts unduly received.

Resolution	The case is still pending.
Management Practices	This is an isolated case resulting from contextual transformation and reorganization of human resources initiatives. Danone claimed that it is committed to establishing a constructive dialogue with the union's freely chosen representatives and bargaining in good faith with such representatives (see Danone's Human Rights Policy)
Report	Accord pour la Gestion des Emplois et des Parcours Professionnels - Légifrance Labor Code (Code du travail) • Code du travail: Sous-section 4 : Gestion des emplois et des parcours. • Code du travail: Section 3 : Actions en justice
Management Comments	<i>"Danone rejected the allegations, arguing that the elections were organized within the framework of a pre-electoral agreement protocol, notably signed by FGTA-FO, which therefore ratified the election date. Moreover, according to the Labor Code, review clauses do not allow for the nullity of the collective agreement, and the agreement was adopted by representative trade unions having obtained at least 50% of the votes in the first round of the last professional elections."</i> <i>"This issue is an isolated case. The GEPP agreement and proposed measures have been reviewed and validated by our legal counsel all along the negotiations. We are confident that the accusations will be rejected by the Court. If not, we will engage in a new negotiation on the GEPP topic in order to find a new collective agreement. Otherwise, we will have the possibility to make an unilateral decision about GEPP."</i>
Related incident (Yes/No)	No

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Operations in sensitive ecosystems

Topic	The company extracts water from sensitive ecosystems
Summary of Issue	The source of evian® natural mineral water comes from the heart of the French Alps, a unique geological site in the world. Its catchment area is recognised as a wetland by the RAMSAR convention and a protected site. Wetlands included in the List acquire a new status at the national level and are recognized by the international community as being of significant value not only for the country or the countries in which they are located, but for humanity as a whole. The Convention establishes in Article 2.2 that “wetlands should be selected for the List on account of their international significance in terms of ecology, botany, zoology, limnology or hydrology.” SAEME does not own the water sources used for producing evian® natural mineral water but is responsible for the water extraction operations in the area.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The company's bottling sites are not located in this sensitive ecosystem. They are located in the immediate proximity of Evian's water sources.
Impact on Stakeholders	Having facilities/operations near protected/sensitive ecosystems can potentially impact the flora, fauna, and quality of the ecosystem (e.g., noise & light pollution from the facilities, spills, air/soil/water pollution owing to the company's operations). Also, there is a risk of negatively impacting the local communities.
Implemented Management Practices	• Société Anonyme des Eaux Minérales d'Evian abides by the obligations highlighted in the governmental order (Arrêté Préfectoral) on how to protect the sensitive ecosystems in which they operate. • The company has an association (L'Association pour la Protection de l'Impluvium de l'Eau Minérale Evian - APIEME) designed to preserve the environment and water resources of Evian natural mineral water. This association is the result of a public-private partnership between the Evian water company and the 13 municipalities affected by the Evian water resource.

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Operations in sensitive ecosystems

Topic	The company extracts water from sensitive ecosystems
Summary of Issue	Volvic® natural mineral water comes from Auvergne, a region in France known for its volcanic geology with the Chaîne de Puys - Limagne Fault that is recorded in the 2018 UNESCO World Heritage Natural list. Volvic does not own the water sources used for producing Volvic® natural mineral water but is responsible for the water extraction operations in the area.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The company's bottling sites are not located in this sensitive ecosystem. They are located in the immediate proximity of Volvic's water sources.
Impact on Stakeholders	Having facilities/operations near protected/sensitive ecosystems can potentially impact the flora, fauna, and quality of the ecosystem (e.g., noise & light pollution from the facilities, spills, air/soil/water pollution owing to the company's operations). Also, there is a risk of negatively impacting the local communities.