

Danone Group Bottled Water Industry Disclosure

B Lab's independent Standards Advisory Council has rendered the following decision and guidance regarding eligibility for B Corp Certification for bottled water companies:

"Bottled water companies are eligible for B Corp Certification with additional review by the Standards Advisory Council and, at minimum, incremental disclosure on their public B Corp profile regarding material sensitive issues in the industry."

For more information on the specific requirements, please refer to B Lab's statement on the Bottled Water Industry here.

Introduction to Danone S.A.

Danone S.A. is the parent company of subsidiaries in the food and beverage industry with the mission of bringing health through food to as many people as possible. A number of subsidiaries of Danone S.A. sell Water products, including still, sparkling, and/or vitamin waters. In total, 18%¹ of the consolidated revenues of Danone were generated from the bottled water industry in the 2024 fiscal year. Danone SA is a holding company and does not manufacture, distribute or sell water products (some of its subsidiaries do).

While the responsibilities of each Danone S.A. subsidiary may vary, ranging from water extraction to bottling, distribution, and sales, during their certification processes, they demonstrated that they complied with B Lab's Bottled Water Risk Standards related to water access, sustainable usage, and waste management. An overview of Danone S.A.'s subsidiaries involved in the production and sale of bottled water products is provided in the table. For full details on each subsidiary's compliance with B Lab's industry requirements and Danone Group industry practices, please visit the Bottled Water Industry Statements available under the public profiles linked below:

Country of Operations	Danone Subsidiary Certification Name	Legal Entities	Bottled Water Brands
Indonesia	Danone Indonesia	PT. Tirta Investama (TIV), PT. Aqua Golden Mississippi (AGM) and PT. Tirta Sibayakindo (TSI)	Aqua, VIT, Mizone

¹ Please refer to page 14 of the <u>Danone 2024 Universal Registration Document</u>.



France	Danone France (Specialized Nutrition, Dairy & Plant-based, Waters & Beverages)	Société Anonyme des Eaux Minérales d'Evian's, Société des Eaux de Volvic®'s	evian® natural mineral water, Badoit® sparkling natural mineral water, La Salvetat® sparkling natural mineral water, Volvic® natural mineral water
Spain	Danone Waters Spain	Aguas Danone España	Font Vella®, Lanjarón® , Fonter®, Imperial®
USA	Danone Waters of America	Danone Waters of America	evian® natural mineral water & evian Sparkling™ carbonated natural spring water
China	Danone Waters China	Danone Beverage China	Mizone
Poland	Danone Poland	Żywiec Zdrój	Żywiec Zdrój Niegazowany, Żywiec Zdrój Delikatnie Musujący, Żywiec Zdrój Mocny Gaz, Żywiec Zdrój Z Nutą Owoców, Żywiec Zdrój Naturals, Żywiec Zdrój Mocny Gaz i Nuta Smaku, Żywiec Zdrój Mocny Gaz z Naturalna Nuta, Żywiec Zdrój Minerals
Belgium	Danone Belux	Danone Belux	evian®, Volvic®, Badoit®
Germany	Danone Waters Germany	Danone Waters Germany	evian®, Volvic®, Naturwald Quelle



UK & Ireland	Danone UK & Ireland	Danone UK, Danone Ireland, Harrogate Spring Water	evian®, Volvic®, Harrogate Spring Water®
Bahrain, Egypt, Jordan, Kuwait, Lebanon, Libya, Oman, Pakistan, Qatar, Saudi Arabia, South Sudan, Sudan, Syria, United Arab Emirates	Nutricia DMCC	Nutricia Middle East DMCC	evian®, Volvic®
Denmark, Norway, Sweden	Aqua d'Or Mineral Water A/S	Aqua d'Or Mineral Water A/S	Aqua d'Or, Denice
Turkey	Danone Turkey	Sırmagrup İçecek San. ve Tic. A.Ş.	Hayat, Akmina, Sirma
Uruguay	Compañia Salus	Compañia Salus	Salus
Mexico	Danone Mexico	Bonafont	Bonafont, Aguas Frescas, Levite, Bonafont kids, Ser pura (Arcoiris before), Ultrapura

Danone Group's Industry Practices

Water Access

The sub-requirements under this topic cover issues such as rights/permissions to access water, price paid for water, collective action and/or engagement with stakeholders - focused on improving water quality, access, and availability in the watershed of the company, stakeholder concerns related to company's water access, no involvement with harmful lobbying practices of companies for weakening water regulations/water prices. Each Danone subsidiary has gone through an individual review to confirm its compliance with the water access sub-requirements.

Danone Group has reported that they are not engaged in any lobbying or policy advocacy for cheaper water prices nor easier water access. The subsidiaries follow <u>Danone Policy on</u>



<u>Advocacy</u>. The company also reported that there are no stakeholder concerns regarding its water access that remain unresolved. The company also reported that there are no stakeholder concerns regarding its water access that remain unresolved.

Sustainable Usage

The sub-requirements under this topic cover issues such as company practices for sustainable extraction so as not to deplete the water source, and additional practices if the company operates in water-scarce areas (if any). Each Danone subsidiary has gone through an individual review to confirm its compliance with the sustainable usage sub-requirements.

Danone's <u>2024 Water Policy</u>, highlights the importance of water stewardship and collective responsibility in protecting water resources, and it is structured around three guiding principles:

- "Valuing water: we recognize that water is essential for maintaining a resilient and healthy planet, so Danone has renewed its commitments to safeguarding water as a core part of its sustainability journey. We leverage our operational experience to reinforce and extend our actions across our entire value chain, ensuring synergies through a landscape lens.
- 2. Harnessing scientific and traditional water insights: we rely on the latest scientific findings on the water cycle while appreciating the traditional knowledge from local communities, serving as frontline water stewards. By combining scientific insights with the support of our in-house water and environment together with local communities' dialogue, we aim to adapt and improve our water actions for greater impact.
- 3. Fostering collective action: we recognize water as a global common good and believe in the power of collective action to drive impactful, long-term change. By partnering with key local stakeholders and global coalitions, we drive systemic change that enhances water resources' resilience and builds resilient landscapes and economies."

As outlined in their sustainability roadmap, the Danone Impact Journey, the Group is committed to implementing a <u>4R strategy</u> to Reduce, Reuse, Recycle, and/or Reclaim the water in 100% of their production sites by 2030.

Waste Management

The sub-requirements under this topic cover issues such as the % of recycled input materials used for packaging bottled water, any pertinent legislation about the use of recycled input materials, and other companies' practices for reducing waste and reducing the usage of virgin materials. Each Danone subsidiary has gone through an individual review to confirm its compliance with the sustainable usage sub-requirements.

At the Group level, Danone is taking active steps to driving the transition to a circular and low-carbon packaging system by working towards the following goals:

- 1. To make all its packaging 100% reusable, recyclable, or compostable by 2030,
- 2. To halve the amount of virgin fossil-based packaging used by 2040 compared to 2020,



3. By 2040, Danone ambitioned to recover as much plastic as they use to prevent plastic pollution through a collaborative approach with their ecosystem by developing efficient and inclusive collection and recycling systems.

B Lab's Public Complaints Process

Any party may submit a complaint about a current B Corp through <u>B Lab's Public Complaint</u> <u>Process</u>. Grounds for complaint include:

- 1. Intentional misrepresentation of practices, policies, and/or claimed outcomes during the certification process, or
- 2. Breach of the core values articulated in our <u>Declaration of Interdependence</u> within the B Corp Community.