



**erdbär GmbH**

Disclosure Report

Date Submitted: August 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.

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

**erdbär GmbH** 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.



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Water Intensive industry

Real Thread 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.



## **Disclosure Questionnaire Statement**

### **Disclosure Questionnaire Category: Significant Layoffs of >20% of the Workforce**

Real Thread experienced significant layoffs of more than 20% of the workforce within the last five years. Certified B Corps are required to make transparent when such practices have occurred.



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Litigation, Arbitration, Penalties, and/or Regulatory Complaints

**Eldora SA** reported having three material litigation cases filed against the company related to the following issue: Labor. Those cases had repercussions in the last five years.

Legal disputes, arbitration, penalties and regulatory complaints can adversely affect external stakeholders by disrupting customer service, causing uncertainty and financial negative impacts for suppliers and employees, and diminishing investor confidence. Additionally, these issues may damage the company's reputation, and result in broader economic and regulatory repercussions. Certified B Corps must make their involvement in Litigation, Arbitration, Penalties, and Regulatory complaints transparent under their B Corp Profile.

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



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Water Intensive industry

Castle Leslie 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.

For more information about the company's practices regarding this topic, please visit the company's webpage, accessible [here](#).



## Disclosure Questionnaire Statement

### Disclosure Questionnaire Category: Significant Layoffs of >20% of the Workforce

Castle Leslie experienced significant layoffs of more than 20% of the workforce within the last five years. Certified B Corps are required to make transparent when such practices have occurred.

For more information about the company's practices regarding this topic, please visit the company's webpage, accessible [here](#).

# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Recalls

<b>Topic</b>	Recalls due to foreign objects and tropane alkaloids
<b>Summary of Issue</b>	erdbär GmbH has had 3 recalls in the last five years due to foreign products in food. 1 recall in the last five years due to foreign products in food.
<b>Size/Scope of Issue</b> (e.g. \$ financial implication, # of individuals affected)	The company had 4 voluntary product recalls with a total of 10,200 units which amounts to <1% revenue.
<b>Impact on Stakeholder(s)</b>	In Recall 1-3, the affected product had non-food products present and carried a potential risk of injury, however there were no reported consumer injuries. In the last recall on tropane alkaloids, the products did not reach consumers and did not present a risk.
<b>Resolution</b>	In Recall 1-3, has voluntarily decided on a precautionary recall. In the last recall, the lab was obliged to inform the authority, and after close dialogue with the authority, the company had to initiate a recall.
<b>Implemented Management Practices</b>	The company looked at the causes with the supplier and they implemented suitable measures to avoid such incidents in the future. In the case of tropane alkaloids, it was added to the monitoring plan of the raw material supplier audit before the new harvest of raw material.



# Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other

<b>Topic</b>	Marketing of Breastmilk Substitutes
<b>Summary of Issue</b>	Erdbär GmbH offers complementary baby food which is recommended for babies from 5 months old. The glasses can be fed in addition to breastfeeding, particularly in the transition from breastfeeding to start feeding baby food. They conquer the toddler food segment and accompany kids from the age of 1 to 6 years.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	In the fiscal year end of 2022, the company had generated 28,6% of its total annual revenue from baby and toddler food.
<b>Impact on Stakeholder(s)</b>	The marketing practices of companies involved in the production and sale of breastmilk substitutes, defined by the WHO as products for infants aged 36 months and under, are controversial because of the risk that certain marketing practices may create an undue influence on a mother's choice to breastfeed, which could in turn negatively impact the health of infants. Companies involved in the marketing of breastmilk substitutes are eligible for B Corp Certification if they meet additional requirements.
<b>Implemented Management Practices</b>	The company was already certified by the time the BMS risk standards was updated and applicable to them. Erdbär was given one recertification cycle to meet <a href="#">B Lab's Marketing of Breastmilk Substitutes requirements</a> .



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Other Disclosures

<b>Issue Date</b>	August 2023
<b>Topic</b>	Negative News
<b>Summary of Issue</b>	The <a href="#">Daily Mail</a> released an article in 2023 related to students' excessive debt and the difficulty students face in paying for their student loans after they graduate.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	The article claims one of Walden University's grad school cohorts saw debts mushroom by \$289 million in interest for unpaid shares of their student loans.
<b>Impact on Stakeholders</b>	Increasing student debt can harm current and former students' ability to achieve financial stability. This raises concerns around exacerbating social inequalities as it disproportionately affects individuals from already socioeconomically vulnerable groups.
<b>Implemented Management Practices</b>	<p>Walden University shared that tuition and fees are established through a cross-functional governance committee that includes product management, finance, legal, regulatory, marketing, consumer insights, and academic leadership representation. Through representatives in these areas, Walden gathers external and internal insights that inform and assist the committee in determining pricing. External insights include but are not limited to competitive intelligence, occupational outlook on job demand and salary trajectories, and macro- and microeconomic influences that can impact students. Internal insights include but are not limited to cost to deliver, student outcomes and ability to pay, and debt.</p> <p>In February 2023, Walden launched a new progress-based scholarship to support affordability throughout their program. This opportunity, called the "Believe and Achieve Scholarship," provides periodic tuition-free courses at various points in a student's program. In addition, grants are awarded in most programs to further support students in program affordability.</p> <p>As part of its continuous improvement efforts and commitment to transparency, Walden launched a new tool, Build Your Education Plan (BYEP), which assists prospective students in creating an education roadmap, including a clear estimate of cost, a personalized graduation timeline, and key program details customized to the student's goals.</p>

	<p>Further, Walden has taken measures to address affordability by routinely evaluating their alumni outcomes in a variety of ways and taking actions to address findings:</p> <p><b>1. Gainful Employment Calculations:</b> Walden regularly evaluates its programs against the Gainful Employment metrics to ensure all programs are deemed viable by this metric, including projections for future years in any action planning. For example, as a result of one of these discussions, Walden lowered the standard tuition rate of the social work program to ensure continued Gainful Employment compliance and a better financial outlook for graduates.</p> <p><b>2. Cohort Default Rate:</b> The U.S. Department of Education (ED) monitors the three-year cohort default rate (CDR) for student loan repayment, an externally developed metric. Walden University has had consistently low cohort default rates compared to the national average. The FY17 cohort is the most recent not impacted by COVID-19 relief measures. Walden's CDR for the FY17 cohort was 6.8%, compared to the national average of 9.7% for all Title IV schools. Walden's cohort default rates for the last three cohorts can be verified in the National Student Loan Data System (NSLDS) publicly available.</p> <p><b>3. Advocacy:</b> The cost of the degree is only one side of the equation in evaluating the financial success metrics of graduates. The other side of the equation is earnings potential. Adtalem and its institutions, including Walden, actively monitor regulatory activity, including proposed regulation and metrics reporting changes, and advocate for equitable and accurate measures. In 2023, Walden leadership collaborated with representatives from Adtalem's legal and regulatory team to provide a comprehensive response, including recommendations for improvement, to the U.S. Department of Education regarding the proposed regulation on Gainful Employment earnings-related metrics. The comments identified gaps, including the metrics calculation's dependency on earnings that failed to include unreported-, unearned-, or self-employment income, and the lack of acknowledgment of the impact of wage discrimination for underserved populations. The comments explained that the proposed regulation, if approved without revision, would contribute to increased wage discrimination by removing access to programs impacted by discriminatory earnings practices.</p>
Report	<p>Scholarship and grants information:  <a href="https://www.waldenu.edu/financial-aid/grants-and-scholarships">https://www.waldenu.edu/financial-aid/grants-and-scholarships</a>.</p> <p>Build Your Education Plan information:  <a href="https://www.waldenu.edu/financial-aid/byep">https://www.waldenu.edu/financial-aid/byep</a></p>



	National Student Loan Data System (NSLDS) information: <a href="https://nsldsfa.ed.gov/cdr-searchable-database/school/search">https://nsldsfa.ed.gov/cdr-searchable-database/school/search</a>
<b>Management Comments</b>	<i>As a broad-access institution, financial resources vary vastly from student to student. As such, Walden centers on our commitment on attainability and return on investment when determining credit prices. At a minimum, every program is assessed quarterly for gainful employment using external and internal datasets and reported to the governance committee. Our regulatory team also reviews credit prices to ensure equitable treatment across different student profiles, based on the Federal Student Aid Handbook.</i>
<b>Related Incidents (Yes/No)</b>	Yes, please see "Consumer Protection Issues" disclosure.



# Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation or arbitration

<b>Topic</b>	Arbitration between the workers union and fan milk following disagreements on wages
<b>Summary of Issue</b>	This case concerns a collective bargaining dispute between the Industrial and Commercial Workers' Union (ICU), referred to as the Complainant, and Fan Milk (Ghana), referred to as the Respondent. Due to a disagreement arising from the 2020 wage opener negotiations and associated matters, both parties mutually agreed to refer the unresolved issues to the National Labour Commission for voluntary arbitration. The union reported several breaches of the Labor Act and the collective agreement between Fan Milk and the union.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	Approximately 250 union employees were involved in this issue.
<b>Impact on Stakeholders</b>	Economic impact on the affected employees.
<b>Resolution</b>	The arbitrator awarded as follows: 1. An annual merit increase of 3% for the years 2018 and 2019, to take retrospective effect, 2. A 10% salary increment for all unionized members of FanMilk, 3. A review of the collective agreement by both the employees and management of Fanmilk, 4. The redundancy exercise conducted by FanMilk was found to be in breach of the Labour Act, 2003 (Act 651).
<b>Implemented Management Practices</b>	Following the issuance of the arbitral award, a management report underscored a resolution by the management to review and fortify its relationship with the union, which had previously been identified as deficient. The objective of this resolution was to cultivate mutual focus and trust. Consequently, the relationship has since improved significantly. The HR Manager regularly meets with the union to discuss and reach informal agreements on key issues before formal meetings take place, ensuring a proactive and collaborative approach. Additionally, Management maintains transparent and constructive discussions with the Union on all matters.
<b>Report</b>	<a href="#">Danone Human Rights Policy</a>
<b>Other Management</b>	"As an indirect subsidiary of Danone, Fanmilk follows the



<b>Comments</b>	<i>Danone Human rights Policy, which commits to ensuring freedom of association and rights to collective bargaining."</i>



# Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Environmentally Intensive Industries

Issue Date	Ongoing
Topic	Chemical Intensive Industries
Summary of Issue	<p>Sanofi CHC NA operates in the pharmaceutical industry which has been recognized as a chemical intensive. The company is not involved in the production, operation, trade or sale of chemicals that meet the European Union's list of Substances of Very High Concern (SVHC). The company does use SVHC lab chemicals for quality control purposes on its Chattanooga site.</p> <p>All product formulas are approved by US and Canadian Health Authorities, go through quality control. The primary potential impacts of chemical use in pharmaceutical products are potential negative effects to the environment and potential negative health impacts to workers exposed to chemical ingredients. Risks to workers exposed to chemical ingredients are mitigated through appropriate controls such as engineering controls and respiratory protection. Risks to the environment have been assessed as per the company "Pharmaceuticals in the Environment" program and are considered to be low. In the last five years, Sanofi CHC NA has not experienced any significant incidents and/or fines related to environmental or worker impacts of its chemical use, control and quality assurance, and are subject to monitoring in terms of quality, safety &amp; efficacy.</p> <p>The level of the ingredients in the finished products remain adequate for the safe and intended use of consumers.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>The use of chemicals for quality control purposes in the Chattanooga site is approximately 1 ton/year.</p> <p>All finished products are safe for their intended use.</p>
Impact on Stakeholders	<p>The primary potential impacts of chemical use in pharmaceutical products are potential negative effects to the environment and potential negative health impacts to workers exposed to chemical ingredients. Risks to workers exposed to chemical ingredients are mitigated through appropriate controls such as engineering controls and respiratory protection. Risks to the environment have been assessed as per the company "Pharmaceuticals in the Environment" program and are considered to be low.</p>

	In the last five years, Sanofi CHC NA has not experienced any significant incidents and/or fines related to environmental or worker impacts of its chemical use.
<b>Implemented Management Practices</b>	All of the chemicals used are handled, stored, disposed of, and transported following corporate standards, local legal standards, Standard Operating Procedures, and Permits including wastewater management. The company ensures that wastewater parameters are within the defined legal limits. Sanofi CHC NA has documented HSE requirements to minimize the use of Carcinogens, Mutagens, Reprotoxic, and volatile organic compounds. The company also proactively monitors the scientific literature and publications of health authorities worldwide to ensure state-of-the-art formulation and production. All of Sanofi's formulas are approved by Health Authorities, go through quality control and quality assurance, and are subject to monitoring in terms of quality, safety & efficacy.



# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Recalls

<b>Issue Date</b>	2018, 2019, 2020
<b>Topic</b>	Recalls due to potential presence of elemental impurities
<b>Summary of Issue</b>	Sanofi CHC NA had one significant voluntary recall over the last 5 years, a Voluntary Class I recall of over-the-counter products containing ranitidine. Ranitidine, the active pharmaceutical ingredient at issue, is not presently sold on the market.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	The recalled product represented 6.9% of total 2019 Sanofi CHC NA Net Sales in 2019.
<b>Impact on Stakeholders</b>	NDMA is a known environmental contaminant found in drinking water, soil, and common foods, including meats, dairy products, and vegetables. People are routinely exposed to small amounts of NDMA every day. NDMA is classified as a probable human carcinogen. The medical, scientific, and regulatory communities have extensively evaluated the safety of Zantac's active ingredient ranitidine, and the data show there is no evidence of consumer harm from real-world use of Zantac. Over time, both FDA and the European Medicines Agency have evaluated the available data and have also found no evidence that ranitidine causes cancer.
<b>Implemented Management Practices</b>	In October 2019, Sanofi CHC NA issued a voluntary recall of all ranitidine Zantac OTC products in the U.S. and Canada. Ranitidine is not presently sold on the market.
<b>Unrelated Recall Incidents</b>	Sanofi CHC NA had 3 unrelated voluntary product recalls involving separate products over the last 5 years. Each was classified by Health Canada as a "Voluntary Type III Recall".



# Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Environmentally Intensive Industry

Issue Date	Ongoing
Topic	Energy Intensive industries
Summary of Issue	<p>Opella AMEA includes the assessment of the following entities:</p> <ul style="list-style-type: none"><li>- Opella Japan (Corporate, Manufacturing &amp; R&amp;D, distribution centers)</li><li>- Opella Australia (Corporate office, Manufacturing &amp; R&amp;D), Opella South Korea (Corporate Office), Opella Hong Kong (Corporate Office)</li><li>- Opella Egypt, Turkey, Saudi Arabia, UAE (Corporate Offices)</li><li>- Opella Tunisia (Manufacturing &amp; Corporate Office), Opella South Africa (Corporate Office)</li><li>- Opella Vietnam (Manufacturing, Corporate Office), Opella Philippines, Thailand, Indonesia, Singapore, Malaysia (Corporate Offices)</li><li>- Opella China (Corporate Office).</li><li>- Opella India (Corporate Office).</li></ul> <p>Opella AMEA operates in the pharmaceutical industry which has been recognised by B Lab as an energy-intensive industry. Of the company's total energy use, the most energy intensive activities are related to the manufacturing sites.</p> <p>Regarding Opella's consolidated operations, the company uses electricity and natural gas as the main sources of energy, with the majority of sites using renewable electricity (87% in 2023 with the objective to have 100% of the sites by 2025).</p> <p>Accordingly, the company relies on Power Purchase Agreements (PPAs), self-generated solar photovoltaic energy and renewable electricity certificates. Furthermore, some sites use a mix of biogas and natural gas for its operations.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of	In the previous fiscal year, 100% of Opella CEE was derived from the production of self-medication medicines/drugs,

<b>individuals affected)</b>	<p>food/dietary supplements, and cosmetics. Considering local contexts, each manufacturing site has its own energy intensity as described below.</p> <ol style="list-style-type: none"> <li>1. Narita's manufacturing facility has an energy intensity of 0.30 kWh per product produced for its standard manufacturing processes.</li> <li>2. Brisbane's manufacturing facility has an energy intensity of 0.78 kWh per product produced for its standard manufacturing processes.</li> <li>3. Megrine's manufacturing facility has an energy intensity of 0.63 kWh per product produced for its standard manufacturing processes.</li> <li>4. Ho Chi Minh's manufacturing facility has an energy intensity of 0.38 kWh per product produced for its standard manufacturing processes.</li> </ol>
<b>Impact on Stakeholders</b>	<p>Energy-intensive activities, such as manufacturing activities, pose an environmental risk due to the related emissions derived from energy use. The extent of environmental impact is dependent on the energy sources utilised and the management practices in place to manage energy use.</p>
<b>Implemented Management Practices</b>	<p>Energy consumption and emission reductions are managed at site levels and coordinated at the global level to reach ambitious targets.</p> <p>The company uses the following best practices to minimise energy use and carbon emissions:</p> <ul style="list-style-type: none"> <li>• Energy efficiency</li> <li>• Renewable Electricity</li> <li>• Decarbonizing heat through electrification and new technologies</li> </ul> <p>While the company already decreased its Scope 1 &amp; 2 emissions by 57% in 2023 compared to a 2019 baseline, the objective is to reach 65% emissions reduction &amp; use 100% renewable electricity by 2025.</p> <p>Opella intends to establish a new science-based target (covering Scopes 1, 2 and 3). As part of this process, Opella is working to develop new baseline emissions data of our Scope 3 emissions.</p>
<b>Report</b>	
<b>Management Comments</b>	Opella's affiliate in Hong Kong, Sunstone China LTD





# Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation, Arbitration, and/or Penalties

<b>Issue Date</b>	2018
<b>Topic</b>	Penalties related to possible violations of the U.S. Foreign Corrupt Practices Act (FCPA)
<b>Summary of Issue</b>	Sanofi agreed to pay penalties following an investigation into allegations that its subsidiaries in Kazakhstan and the Middle East engaged in corrupt practices to secure business deals. The investigation was conducted by the U.S. Securities and Exchange Commission (SEC) and the Department of Justice (DOJ). The subsidiaries implicated in the investigation operated in Kazakhstan, Jordan, Lebanon, Bahrain, Kuwait, Qatar, Yemen, Oman, the United Arab Emirates, and the Palestinian territory between 2006 and 2015. This investigation includes the subsidiaries prior to the carve-in of Opella as a standalone business unit so it includes CHC.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	In the settlement, Sanofi agreed to pay \$25 million in penalties.
<b>Impact on Stakeholders</b>	Overall, the risks associated with corruption extend beyond legal and financial implications to encompass broader reputational damage and erosion of stakeholder trust, which can have lasting negative effects on the company's sustainability and success. The compliance with the FCPA is essential for mitigating these risks and safeguarding the interests of stakeholders. It requires robust internal controls, effective compliance programs, and a culture of ethical conduct throughout the organization.
<b>Resolution</b>	In September 2018, Sanofi reached a civil settlement with the US Securities and Exchange Commission (SEC) fully resolving the SEC's investigation into possible violation of the US FCPA. Sanofi did not admit any wrongdoing in connection with the settlement but agreed to pay \$25 million in penalties and to a two-year period of self-reporting on the effectiveness of its enhanced internal controls, which ended in January 2021.
<b>Implemented Management Practices</b>	Opella shared that abides by overarching Sanofi Group policies and procedures in relation to Code of Ethics, anti-corruption, and bribery, lobbying and advocacy, in interactions with

	<p>healthcare organizations/professionals and ethical marketing. All Opella employees and any third party working on behalf of Sanofi CHC must comply with the relevant, appropriate procedure.</p> <p>The company also has policies and procedures designed to help ensure that they, their officers, employees, agents, intermediaries and other third parties, comply with applicable laws and regulations (including, but not limited to, the <a href="#">US Foreign Corrupt Practices Act</a>, the <a href="#">UK Bribery Act</a>, the <a href="#">OECD Anti-Bribery Convention</a>, the <a href="#">French Anti-Corruption</a> measure law, the <a href="#">French duty of vigilance law</a> and any other applicable local anti-bribery laws and regulations).</p>
<b>Report</b>	<ul style="list-style-type: none"> <li>- <a href="#">Sanofi Charged With FCPA Violations</a></li> <li>- <a href="#">Sanofi reaches civil settlement with US SEC</a></li> </ul>
<b>Management Comments</b>	<p><i>"The investigation is concluded by this settlement. Sanofi has implemented a comprehensive and rigorous global anti-bribery and corruption compliance program, encompassing, among other things, clear policies and procedures, comprehensive training and awareness programs, detailed internal controls, periodic internal audits, and a helpline able to receive calls and reports in 28 different languages. All of these elements support prevention, detection, remediation and discipline of potential misconduct. We expect every employee to follow and respect the Company's policies, procedures and its internal control mechanisms and provide the foundations for them to do so. In short, integrity is one of the core values of Sanofi and it guides our actions every day."</i></p>



# Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation, Arbitration, and/or Penalties

<b>Issue Date</b>	June - August 2023
<b>Topic</b>	Administrative penalty related to Sanofi's advertisements
<b>Summary of Issue</b>	Sanofi's antihistaminic drug, Allegra, was suspended from advertising for 2 months (from June 2023 to Aug 2023) by the <a href="#">Ministry of Food and Drug Safety in Korea</a> due to omitting some facts about the drug in previous advertisements. The company shared that as a result of a competitor petition, Sanofi South Korea received an administrative penalty for not following the review process for the inclusion of its recent "Consumer Selected Brand of the Year award" emblem for Allegra on its advertising material.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	There was no penalty associated with the matter. The company faced a two month suspension period on the advertisement.
<b>Impact on Stakeholders</b>	The company's advertisements might be unclear, misleading, and/or confusing, especially for clients in the pharmaceutical industry, if not properly managed and aligned with local regulations and procedures.
<b>Resolution</b>	After the two month suspension period, the Company revised the said advertisement to align with the guideline. The Company is able to use the revised advertisement.
<b>Implemented Management Practices</b>	The company's internal investigation concluded the root cause to be a new recruit failing to file for the necessary approval and a gap in their training plan. As a corrective action, retraining was done for all employees including the new recruit in line with their Promotional review Standard Operating Procedure.
<b>Management Comments</b>	<p>Opella's affiliate in Hong Kong, Sunstone China LTD ("Sunstone"), was included in the initial scope of companies and territories verified for the AMEA certification. However, Sunstone is no longer an active legal entity and has stopped its operation effective as of 31 May 2024.</p> <p>The company Opella Healthcare South Africa ("OHSA") was included in the initial scope of companies and</p>

	territories verified for the AMEA certification. Following a shares transaction effective as of October 1st, 2024, OHSA is no longer an Opella company.
<b>Related Incidents (Yes/No)</b>	No.

# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Other Disclosure Industries

<b>Issue Date</b>	Ongoing
<b>Topic</b>	The company sells lottery tickets in its stores
<b>Summary of Issue</b>	Albert Heijn has partnered with the Nationale Loterij (the Netherlands National Lottery) to support various promotional activities and offers. As part of this collaboration, Albert Heijn sells lottery tickets in its stores. The Netherlands National Lottery is a charity lottery and supports charities on various social and environmental topics.
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	In 2023, the company reported that <1% of its annual revenue came from lottery ticket sales.
<b>Impact on Stakeholders</b>	Selling lottery tickets can pose significant risks, including the potential for addiction to gambling. Problem gambling may lead to various negative consequences, such as personal distress, strained relationships, vocational challenges, financial instability, and even legal issues.
<b>Implemented Management Practices</b>	<p>To support employees involved with the sale of lottery tickets, Albert Heijn actively shares the <a href="#">Code of Conduct of the Nederlandse Loterij</a>. This Code of Conduct is an essential component of the e-learning modules.</p> <p>Additionally, through their Intranet, Albert Heijn provides guidance to its employees regarding the sale of lottery tickets. The company also educates employees on recognizing gambling addiction and implements measures to mitigate this risk, such as limiting customers to purchasing no more than €200 worth of lottery tickets at a time.</p> <p>According to Albert Heijn, the Dutch Lottery places a strong emphasis on responsible gambling. A lot of attention is given to mandatory learning. In addition, regional managers regularly visit stores to share knowledge and answer questions.</p> <p>Albert Heijn does not include lottery products in its magazines or promotional folders.</p>

# Disclosure Questionnaire Statement

## Disclosure Questionnaire Category: Recalls

<b>Issue Date</b>	2018-2022
<b>Topic</b>	Recalls related to food safety
<b>Summary of Issue</b>	<p>The company has had 181 recalls in the last five years due to food product safety. Issues include pathogens detection, labeling issues, deviation from recipe, packaging, shelf-life indication, foreign bodies and content weight.</p> <p>There was an increase in recalls in 2020 and 2021 due to recalls on sesame seeds which contained ethylene oxide. Ethylene oxide is used as a disinfectant. Multiple batches of sesame seeds contaminated with ethylene oxide were discovered in the EU from a country of origin where treatment with ethylene oxide is allowed. Ethylene oxide concentration exceeded the maximum residue limit of 0.05 mg/kg.</p>
<b>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</b>	The company has had 181 recalls in the last five years. The value of recalled products was less than 1% of the revenue in the last fiscal year (0.0058%).
<b>Impact on Stakeholders</b>	Customers and suppliers are the impacted stakeholders. No injuries or illnesses were reported due to the recalls.
<b>Implemented Management Practices</b>	<p>The company shared the following practices to remediate/avoid the issues from happening again:</p> <ol style="list-style-type: none"> <li>1. The recalls were communicated to consumers via the Albert Heijn website, a press release, and on social media (Facebook and X). Local authorities were also informed. The press release was also shared with the Dutch General Press Agency (Algemeen Nederlands Persbureau), and in case of a recall linked to allergens it was shared with voedselallergie.nl.</li> <li>2. Albert Heijn requires suppliers of private-label products that have been recalled to conduct a Root Cause Analysis. They must also outline corrective actions and measures to prevent future recalls. If there are concerns about the effectiveness of these measures or any doubts regarding the supplier, Albert Heijn employs a system to assess the supplier's risk category, as well as that of the product. Should the supplier be rated at a higher risk level, the quality manager will collaborate with the supplier to develop an improvement plan. This plan will be</li> </ol>

	monitored, and if necessary, additional audits or laboratory tests will be conducted.
	3. The company collaborates closely with suppliers and universities to develop innovative practices for controlling pathogens. Products and suppliers are classified into low, medium, and high-risk categories. Based on the level of risk identified, the company implements appropriate control measures.

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