

[April 2025]

## [Opella] - Business Operations in Russia & Belarus

In response to Russia's invasion of Ukraine, B Lab has implemented additional requirements for companies with business operations in Russia and/or Belarus. As [company] has business operations in Russia or Belarus, the company is required to to meet such requirements outlined below in order to move forward with certification.

B Lab is implementing a phase-in approach composed of (1) requirements applicable immediately and (2) requirements to be met by recertification.

### 1. Respond to questionnaire (Annex I)

B Lab will require companies with operations (including subsidiaries and business partners) in Russia or Belarus to respond to the questionnaire in Annex I. The questions assess a company's ability to implement heightened human rights due diligence in line with UNGP and UNDP's guide on conflict-affected areas. The questions are designed to assess companies' ability to analyze changes in this context and to act accordingly, their willingness to ensure their own human rights commitments are respected, and their ability to identify tipping points, or stages of the conflict that would trigger specific decision-making by the company.

#### 2. Implement heightened due diligence

B Lab will require for companies to publicly commit to having implemented heightened due diligence by the date of their next recertification, or within 36 months, whichever is later. Heightened due diligence is an **internationally recognised best practice**, and B Lab recognises that implementing it meaningfully takes time. Within corporate contexts, the level of maturity on heightened human rights due diligence remains low and requesting companies to implement adequate processes in a short time would invariably lead to inadequate application, be irresponsible and/or result in claims of green/cause-washing.

With the publication of this disclosure, B Lab confirms that the company is currently meeting the above requirements. The company's responses to the Questionnaire can be reviewed below. If you or someone you know is aware of any specific practices of this company related to their Business Operations in Russia or Belarus that have had a negative impact, and that may constitute a violation of the B Corp standards, please contact us via our <u>public complaints</u> procedure.

#### **Company Responses to Questionnaire**

## Company Reaction to the Russian invasion of Ukraine

Patient health and well-being is a top priority. Active measures have been taken to ensure access to essential and other consumer healthcare medicines for patients. Activities in Russia have been limited to focusing on providing scientific information necessary for the safe and proper use of medicines. Additionally, the company supports health awareness and education for patients through various channels and tools. The focus has been solely on supplying trusted, quality medicines and providing responsible education for patients and healthcare professionals. New spending on activities not related to the supply of the company's medicines has ceased, including government-owned media advertising and mainstream advertising.

At the end of 2023, 353 people were employed by a subsidiary in Russia (as of April 30th 2025, as the result of divestment of shares in Opella group the company no longer has any affiliate or employees in the country). Open and regular communication with all employees has been maintained, offering them channels to raise concerns and support their well-being.

Delivery of certain products to patients in Russia is allowed in compliance with all applicable sanctions' regimes and applicable export control laws. In addition, the French competent authorities have issued in 2024 and 2025 a significant number of relevant and needed derogations, pursuant to the applicable EU sanctions regimes, allowing (i) delivery of IT services and other services supporting the supply of the company's products to Russia and (ii) to license software applications used in connection with such supply of products.

In addition, a third-party screening process is conducted to identify sanctioned persons, entities, etc. This process aims to prevent any transactions with the same, unless it is permitted under applicable sanctions laws. Given that sanctions regimes are constantly in a state of flux, their evolution is closely followed in connection with the company's business.

Governance regarding human rights and human rights risk management has remained consistent since the beginning of the Russian invasion of Ukraine in February 2022 under the supervision of the Risk Committee.

# **Human Rights Due Diligence**

The Code of Conduct aims at ensuring human rights risks are considered in decisions to maintain or discontinue operations by conducting thorough assessments, engaging stakeholders, adhering to international standards, and following an ethical decision-making framework. Through governance in place, which includes notably a Risk Committee (responsible for mapping and supervising all risks that could potentially affect operations, including human rights) and the Board of Directors.

Human Rights is embedded into the company's decision-making processes. Opella's corporate Social Responsibility (CSR) strategy, which includes human rights commitments, is developed and reviewed together with the human rights team. The human rights team provides expertise on potential human rights risks within operations.

Existing Crisis Management processes prioritise the safety of the company's people, ensuring their well-being in times of crisis. Additionally, the company's Corporate Social Responsibility (CSR) strategy encompasses strong human rights commitments. High-risk zones are covered within the existing governance framework.