



Nutricia Nederland Factory

Disclosure Report

Date Submitted: December 13th, 2024



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"/>
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
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 Industry

Topic	Energy and Emissions Intensive Industries
Summary of Issue	<p>Danone Nederland includes the assessment of the following entities:</p> <ul style="list-style-type: none">- Danone Nederland BV,- N.V. Nutricia Zoetemeer,- Nutricia Cuijk BV. <p>N.V. Nutricia Zoetemeer and Nutricia Cuijk B.V. are supply chain points to Danone Nederland and other Danone CBUs worldwide. They manufacture and supply Specialized Nutrition products, because of that, both can potentially be classified as energy and emission-intensive, meaning that they are more likely to have significant impacts on the environment based on the carbon emissions associated with their operations and their contribution to climate change. Both entities acknowledge their potential negative environmental impact and actively work to mitigate their impact. 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)	<ul style="list-style-type: none">- N.V. Nutricia Zoetemeer and Nutricia Cuijk B.V. have one manufacturing facility each.- In the previous fiscal year, 100 % of N.V. Nutricia Zoetemeer's annual revenue was earned from the sale of specialized nutrition products. In the same period, Nutricia Cuijk B.V. earned 100% of its annual revenue from the sale of those products.- Danone's main contributor to the carbon footprint is milk, which accounts for 36% of the overall emissions. Energy and industrial operations account only for 5% of the total.
Impact on Stakeholders	<p>As defined by B Lab, Energy intensive activities like food and beverage manufacturing, pose an environmental risk due to the emissions produced by such energy use. The extent of environmental impact is dependent on the energy sources utilised and management practices in place to manage energy use.</p>
Implemented Management Practices	<p>N.V. Nutricia and Nutricia Cuijk B.V. are legal entities of Danone SA. As such, they are 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 following</p>

	<p>the Paris Agreement. The company published the Climate Policy and set 1.5° reduction targets for 2030, officially approved by SBTi in 2022. 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 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 1.5°C, • Achieve 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 N.V. Nutricia Zoetemeer and Nutricia Cuijk B.V., to track energy consumption and efficiency.</p> <p>For more details on practices and quantitative data, please refer to the Transparent Assessment.</p>
Report	<p>More information and details can be found on the following webpages:</p> <p>Danone's Climate Action Danone Climate Transition Plan</p>

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Environmentally Intensive Industries

Topic	Water Intensive Industries
Summary of Issue	<p>Danone Nederland includes the assessment of the following entities:</p> <ul style="list-style-type: none"> - Danone Nederland BV - N.V. Nutricia Zoetemeer - Nutricia Cuijk BV <p>N.V. Nutricia and Nutricia Cuijk B.V. are involved in the production of specialized nutrition products 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. Both entities acknowledge their potential negative environmental impact and actively work to mitigate their impact. 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)	<ul style="list-style-type: none"> - N.V. Nutricia Zoetemeer and Nutricia Cuijk B.V. have one manufacturing facility each. - In the previous fiscal year, 100 % of N.V. Nutricia Zoetemeer's annual revenue was earned from the sale of specialized nutrition products. Nutricia Cuijk B.V. earned 100% of its annual revenue from the sale of those products.
Impact on Stakeholders	<p>As defined by B Lab, water-intensive industries like food and beverage manufacturing poses risks such as water stress or depletion of local water sources if water use is not appropriately managed.</p>
Implemented Management Practices	<ul style="list-style-type: none"> - N.V. Nutricia and Nutricia Cuijk B.V. are legal entities of Danone SA. Under Danone SA's ‘One Planet. One Health’ signature, Danone SA embraces the responsibilities and leverages its reach as a force for good – working towards preserving water resources, driving water circularity, and providing safe drinking water. The water stewardship at Danone SA 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, - Water is a key part of the company's global sustainability

	<p>strategy, Danone Impact Journey. As part its roadmap, Danone SA has set targets for reducing its water footprint:</p> <ul style="list-style-type: none"> • 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>- Danone SA 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,</p> <p>- Danone SA also uses an internal reporting tool for sustainability metrics - Greentrack- deployed in each Business Unit worldwide to track water consumption and efficiency of its water programs.</p> <p>For more details on practices and quantitative data, please refer to the Transparent Assessment.</p>
Report	<p>More information and details can be found on the company's web page: Water Stewardship</p>