



Laboratoires Expanscience

Disclosure Report

Date Submitted: June 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.



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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Biodiversity Impacts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Chemicals	<input checked="" type="checkbox"/>	<input 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"/>
Fossil fuels 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 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"/>
Other	<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: Chemical Intensive Industry

Laboratoires Expanscience is involved in the production/sale of products, or is part of an industry that can potentially be classified as chemical intensive, meaning that they are more likely to have significant impacts on the environment, such as pollution of air, land, and water, as well as potential human health risks to those exposed to harmful chemicals if the use and disposal of chemicals are not properly 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/ sustainability report, accessible here:

<https://www.expanscience.com/sites/default/files/inline-files/Expanscience-Mission-Report-2024.pdf> and <https://www.expanscience.com/sites/default/files/inline-files/Expanscience-Rapport-de-Mission-2024.pdf>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Energy and Emissions Intensive Industry

Laboratoires Expanscience is involved in the production/sale of products, or is part of an industry that can potentially be classified as energy and emission-intensive, meaning that they are more likely to have significant impacts on the environment based on their carbon emissions associated with their operations and their contribution to climate change. 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/ sustainability report, accessible here:

<https://www.expanscience.com/sites/default/files/inline-files/Expanscience-Mission-Report-2024.pdf> and

<https://www.expanscience.com/sites/default/files/inline-files/Expanscience-Rapport-de-Mission-2024.pdf>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Water Intensive Industry

Laboratoires Expanscience 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/ sustainability report, accessible here:

<https://www.expanscience.com/sites/default/files/inline-files/Expanscience-Mission-Report-2024.pdf> and

<https://www.expanscience.com/sites/default/files/inline-files/Expanscience-Rapport-de-Mission-2024.pdf>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Recalls

Laboratoires Expanscience reported conducting 0 mandatory and 2 voluntary recalls in the past five years, representing 0.05% of the company's products for the same period. When a product is recalled, various stakeholders such as customers, suppliers, investors, commercial partners, and local communities may face negative impacts, including health and safety risks, financial losses, loss of trust, damage to credibility, and other inconveniences. Certified B Corps must make their recalls transparent under their B Corp Profile.



February 2025

Laboratoires Expanscience - 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 Laboratoires Expanscience has business operations in Russia or Belarus, the company is required 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 have implemented heightened due diligence by the date of their next recertification, or within 36 months, whichever is later. Heightened due diligence is an **internationally-recognized best practice** and B Lab recognizes 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 [public complaints procedure](#).

Company Responses to Questionnaire

Company Reaction to Russian invasion of Ukraine

Laboratoires Expanscience has two administrative FTEs in Russia dedicated to compulsory administrative tasks that are required even for a non-active (sleeping) company.

Since the onset of the conflict, Laboratoires Expanscience distinguished between their pharmaceutical and their dermo-cosmetic activities. As the pharmaceutical sector was excluded from European and American sanctions, the company continued its contractual obligations with distributors. However their communication activities in Russia have been suspended, and their distributor is limited to distributing medications through pharmacies. For the dermo-cosmetic activities, the company completely suspended deliveries to Russia at the beginning of the conflict, and this suspension remains in place. All consumer communications and new product launches in Russia have been halted since the conflict began, leading to layoffs of the majority of their employees, for whom the company has implemented social measures. The Russian subsidiary has been authorized to sell its available stock at retail locations, but no restocking has been planned. In Ukraine, since their distributor had to stop activities, the company purchased dermo-cosmetic stock from them, which was donated to two NGOs operating in Ukraine. The company's dermo-cosmetic division has also undertaken international solidarity actions to support refugee children in Poland and Romania.

Laboratoires Expanscience has taken measures to identify human rights risks related to its activities in Russia and those stemming from the Russo-Ukrainian conflict. They have implemented a crisis unit to assess human and economic risks for stakeholders and have decided to reduce their employee count while providing accompanying social measures such as severance pay and support to help affected employees find new employment.

Laboratoires Expanscience does not violate international humanitarian law. Their distributor in Russia is not a Russian company and is not directly involved in activities related to the war.

The governance structure of Laboratoires Expanscience states that whenever a risk arises, the executive committee launches a crisis unit to manage and monitor the situation. The actions and decisions taken are communicated to the Board, employees, employee representatives, the Mission Committee, and other stakeholders.

In accordance with Article 2 of the United Nations Charter, Laboratoires Expanscience has incorporated clauses into their contracts that allow for the cessation of activities in the event of armed conflict. The company aims to avoid becoming overly dependent on a single market to ensure controlled and balanced growth. They have implemented a strategy to prevent dependence on regions that may be at risk of geopolitical conflicts similar to that in Ukraine, balancing their commercial objectives across various distribution countries.

Human Rights Due Diligence

In the event of a new conflict involving one of its operating areas worldwide, Laboratoires Expanscience has a process in place to assess risks, including human risks related to their activities with stakeholders such as suppliers and clients. The company is committed to respecting human rights and will take a position in response to any new conflict. The decision to



maintain or discontinue operations will be made responsibly, ensuring that they uphold their commitments while also maintaining the stability and resilience of the company.

The Board discussed Laboratoires Expanscience's decision in collaboration with the employees directly affected. These decisions were then communicated to employees and their representatives. Investors and the mission committee were also informed to ensure visibility regarding the situation's impact. Discussions with trade associations, such as FEBEA, took place to share information and actions, including donations, and discussions with B Lab France were made.

In this decision-making process regarding human rights, the topics are managed by Human Resources and have been considered throughout the entire decision-making process.

Laboratoires Expanscience has incorporated Step 2 of the OECD Due Diligence Guidance into its policy regarding developing new activities in high-risk zones. The company has included clauses in contracts with new distributors and suppliers and utilizes the IndueD tool to identify whether these third parties are exposed to risks that could result in negative publicity, particularly related to human rights issues. Laboratoires Expanscience has decided not to develop new activities in countries with international sanctions.

Laboratoires Expanscience's strategy does not require them to establish operations in high-risk areas, so although they do have an existing due diligence procedure, they have not yet implemented a heightened due diligence policy. Nonetheless, they plan to implement this policy in the future.