

Independent assessment report of Danone’s marketing practices in Republic of Türkiye against the Danone Policy for the Marketing of Breastmilk Substitutes (BMS)



Introduction

Bureau Veritas UK Limited ('Bureau Veritas UK') has been engaged by Danone Early Life Nutrition ('Danone') to provide an independent assessment of alignment of its business in Republic of Türkiye, operating as Türkiye Country Business Unit (the 'CBU'), with the Danone Policy for the Marketing of Breast-Milk-Substitutes (the 'BMS Policy'), the corresponding internal Corporate guideline, the BMS Directive, and any applicable local regulation ('reference documents').

In Republic of Türkiye, the Government has implemented the WHO Code and related requirements mainly through Communiqué on The Turkish Food Codex Infant Formulas and Follow up formulas prepared based on the Turkish Food Codex Regulations published in the Official Gazette. This is the third repeating issue number 28157 dated December 29th, 2011 and on the Turkish Food Codex Regulations concerning the Foods for Infants and Young kids and the Foods replacing the Body Weight Control Diet, published in the Official Gazette, issue number 30819 dated July 2nd, 2019 that regulates the marketing of Breast Milk Substitutes (collectively the 'Local Code').

Products covered by the BMS Policy and the Local Code are BMS intended for infants aged between 0 and 12 months (Covered Products').

Scope of Work and Methodology

The assessment activities were conducted remotely between July-August 2025 using one Lead Auditor from the Bureau Veritas UK and on-site marketplace audit was conducted by one auditor from Bureau Veritas Türkiye. The Bureau Veritas UK Lead Auditor conducted the head office interviews via videoconference calls, and the Bureau Veritas Türkiye Auditor and the Bureau Veritas UK Lead Auditor conducted the marketplace audit both in country and remotely.

During the audit, Bureau Veritas undertook the following activities:

- Interviewed 14 CBU personnel and 1 distributor responsible for BMS sales, marketing, and compliance using video conferencing applications;
- Reviewed requested documentation and records relating to BMS marketing practices on a sample basis via file-sharing and screen-sharing applications. Topics covered included:
 - local procedures and alignment with the BMS Policy and other reference documents;
 - compliance monitoring, consumer and medical marketing materials and events, labels, internal and regulatory approvals, distribution of product for professional evaluation and training;

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- Reviewed 12 e-commerce sites selling Covered Products, and social media webpages managed by the CBU;
- Visually assessed 28 retail locations selling Covered Products in Istanbul. Bureau Veritas independently selected the locations that were visited;
- Conducted a Health Care Professional (HCP) survey with three respondents and visited 10 health care facilities in Istanbul; and
- Two anonymous inquiries to the customer careline.

Any findings identified during the verification have been categorised as per the following:

Non-conformance:

- Any failure to follow a written requirement specified within the BMS Policy
- A failure to achieve Local Code requirements as per our interpretation
- A purposeful failure of the company to correct non-conformances

Opportunity for improvement (OFI):

- A process/activity/document that, while currently conforming to the BMS Policy and the Local Code, could be improved to further strengthen the CBU's practices.

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The following is a summary of key findings which include non-conformances and opportunities for improvement.

Non-conformances:

1. Promotion of Covered Products

During the audit, it was observed that multiple e-commerce platforms and retail stores were offering what appeared to be discounted prices for Covered Products, though the discount was not actually applied when the product reached the checkout. Whilst we note that the products were not in fact being offered on discount, these instances can be perceived to be promotional devices attracting attention and incentivising sale of Covered Products contrary to Article 3.3 of the BMS policy and have been collectively grouped into one non-conformance.

There was no evidence to suggest that these perceived promotions were placed at the request of Danone or the CBU.

Opportunities for improvement

1. Promotion of Covered Products

The process for review of compliance in ecommerce could be extended beyond the current remit with direct contracted suppliers and formalised to ensure that any promotions for Covered Products are identified and removal is requested promptly from third-party retailers.

There were a number of areas identified where the compliant practices are well-managed, and these instances have been summarised in an internal report to Danone.

Limitations

Amended Assessment Approach

We have transitioned to an amended hybrid delivery approach where the Bureau Veritas UK team leading the audit does not travel to the country of assessment, but a Bureau Veritas in-country auditor conducts visits to retail outlets to visually assess alignment with the Policy in Republic of Türkiye and also carries out a telephone survey of HCPs instead of face-to-face interviews due to continued restrictions in place at most Health Care Organisations. This amended delivery approach has the limitation that interviews with stakeholders may not provide the same level of detail or information when conducted remotely. These are in addition to the limitations of conducting this type of engagement where travel to the country of assessment does take place.

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Visual inspections of retail outlets were limited to the city of Istanbul. Whilst our methodology is designed to provide an objective independent assessment, it remains that some of the statements made by stakeholders are anecdotal, and evidence may not be available to support their claims.

This statement is not intended to provide a definitive opinion as to whether the CBU complies with the BMS Policy. Neither the assessment conducted by Bureau Veritas nor this statement constitutes a guarantee or assurance by Bureau Veritas that infringements against the BMS Policy and local legislation have not taken place.

It is also not within Bureau Veritas' scope of work to provide an opinion or assessment over the appropriateness of the BMS Policy.

Statement of independence, impartiality, and competence

Bureau Veritas is an independent professional services company that specializes in quality, environmental, health, safety, and social accountability with over 190 years history in providing independent assurance services.

Bureau Veritas has implemented a Code of Ethics across its business which ensures that all our staff maintains high standards in their day-to-day business activities. We are particularly vigilant in the prevention of conflicts of interest.

Our assessment team members do not have any involvement in any other projects with Danone outside those of an independent assessment scope and we do not consider there to be a conflict between the other services provided by Bureau Veritas and that of our assurance team.

The core team of Bureau Veritas UK has extensive experience of undertaking WHO Code assessment related work. Our team completing the work for Danone has extensive knowledge of conducting assurance over environmental, social, health, safety and ethical information and systems, and through its combined experience in this field, an excellent understanding of good practice in corporate responsibility, assurance and the WHO Code.



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