



## **Independent Assessment Report on FrieslandCampina's marketing practices in Nigeria in 2025 against the FrieslandCampina Corporate Policy for the Marketing of Infant Foods**

### **Introduction and Objectives of Work**

Bureau Veritas was commissioned by FrieslandCampina Nederland B.V. ("FrieslandCampina") to provide independent assessment of FrieslandCampina's Operating Company in Nigeria (the "Operating Company", also referred to as "OpCo" in this document) on their compliance against the following:

- FrieslandCampina Corporate Policy for the Marketing of Infant Foods (May 2025) (the 'Policy').
- The "Local Code":
  - Marketing of Infant and Young Children Food and Other Designated Products (Registration, Sales, Etc.), Regulations 2019

### **Scope of Work and Methodology**

The assessment was undertaken in Lagos, Nigeria between 13<sup>th</sup>-28<sup>th</sup> October 2025. The audit programme is part of the FrieslandCampina controls on addressing compliance against the Policy for the Marketing of Infant Foods.

The audit was conducted using one lead auditor from Bureau Veritas UK Ltd ("Bureau Veritas"), supported by a local Bureau Veritas audit team member. The Audit Team roles and responsibilities were as follows:

- Lead Auditor, Bureau Veritas UK: the lead auditor managed the OpCo audit programme from start to finish and conducted the interviews remotely during the head office audit.
- Auditor, Bureau Veritas Nigeria (local office in OpCo country): a local auditor who supported on the market audit.

The methodology followed for this audit was consistent with audits from previous years with other OpCo's.

During the audit, Bureau Veritas undertook the following activities:

- Reviewed the sustained effectiveness of corrective actions relating to non-conformances raised during previous audits against the OpCo.
- Interviewed FrieslandCampina employees and one distributor
- Reviewed documentation and records relating to specific areas of compliance with the Policy and the Local Code with reference to 'Covered Products'.  
Note - Covered Products are defined per country based on applicable Local Code.
- Visually assessed compliance with the Audit Referentials in retail locations including modern trade, pharmacies, traditional trade, and e-commerce, as well as healthcare facilities. Bureau Veritas independently selected the retail locations and healthcare facilities that were visited.

## Findings

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

- **Non-conformance:**
  - A failure to follow a written requirement specified within the Policy
  - A failure to achieve legal or statutory requirements.
  - A purposeful failure of the company to correct nonconformities.
- **Opportunity for Improvement:**
  - A process/activity/document that, while currently conforming to the Policy, could be improved to strengthen the OpCo and/ or Corporate FrieslandCampina practices.

**Market place coverage:** Bureau Veritas visited 45 retail locations and 10 healthcare facilities in Lagos, Nigeria, eight e-commerce sites and three branded social media platforms/webpages for visual assessment. Bureau Veritas interviewed 13 OpCo employees and one representative from a distributor.

**The scope of this audit is:** Covered Products which under the Local Code include all infant formula and follow on formula products intended for 0-3 years of age.

In general, it is considered that the Local Code is stricter than FrieslandCampina Policy with respect to: promotion and advertising restrictions; relationships with HCPs and HCFs, and contact with the public/patients.

### **Non-conformances:**

#### **1. Online marketing practices**

Bureau Veritas reviewed eight e-commerce websites to check for compliance with Policy and Local Code. Two instances of price promotion were observed across two different websites. In addition, three instances of perceived promotional language use were identified across a further three different websites, including likening or comparing Covered Products to breastmilk. These promotional activities represent a non-conformance in the marketplace with respect to the Local Code. There is no evidence to suggest that there was any involvement by the OpCo in these observed activities, and, moreover, it is understood that the OpCo has no relationship with the e-commerce platforms in question, not directly nor via a distributor.

#### **2. Labelling Requirements**

Bureau Veritas reviewed the labels for all Covered Products being sold in Nigeria by the OpCo at the time of the audit. All labels included a customer care number and email for consumer support purposes which would appear to go against the requirement stipulated in the Nigerian Law. Whilst it was confirmed on a sample basis that relevant regulatory approvals and required registrations (product certificates) are available for Covered Products, in absence of any documentation confirming alternative interpretation of the Local Code by the regulator, this practice is considered to go against the stipulated requirement.

### **Opportunities for Improvement:**

#### **1. *Informational and educational materials intended for health workers***

Informational and educational materials intended for health workers were reviewed. It was observed that a number of outdated materials that did not include all the mandatory statements were still accessible on the tablets used for detailing to HCPs. It is understood that these materials remained there for internal reference purposes only and it was confirmed that current in circulation detailing aids did include all the mandatory statements. To mitigate any risk of non-compliant materials reaching HCPs, the OpCo should consider restricting Medical field force's access to only fully approved, compliant and current/ up to date information materials for the purposes of detailing and sharing with HCPs.

#### **2. *Contracts with third party partners***

A sample of contracts with distributors and other third-party partners such as agencies were reviewed. Whilst contracts generally defined Covered Products with reference to the 'local code' requirements, this did not consistently include a specific mention of the Nigerian context and requirement. It is advised that all relevant contracts should include this additional clarification. Furthermore, it is recommended that third party partners doing activities that are connected to the wider infant nutrition portfolio, but where Covered Products are not in scope, are also informed of the Policy and Local Code in Nigeria.

#### **3. *Unsolicited contact from consumers on Covered Products***

The OpCo has a consumer helpline for handling unsolicited customer queries and complaints. Based on our discussions with the OpCo and review of the relevant platforms and systems, consumer interactions with respect to Covered Products is very limited. Considering this, current FAQs to support digital and telephonic interactions with consumers do not cover questions pertaining to Covered Products, particularly how to respond to a request for product recommendation. The OpCo should consider developing or adding to existing FAQs model responses to questions on Covered Products to ensure these are compliant and consistent.

#### **4. *Training records***

Training is being delivered to relevant personnel directly engaging on Covered Products, as well as to relevant distributors and partners. Moreover, it was demonstrated during the audit that personnel, including those in Sales and Marketing that are not part of the Medical field force, are aware of the Policy and Covered Products, including the stricter requirements under the Local Code. Nonetheless, there is an opportunity for clearer tracking at the OpCo level of those in scope for periodic refresher training, the contents of which may include also the Local Code requirements, and when this was delivered/completed.

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 FrieslandCampina.

## Limitations

Visual inspections and external stakeholder interviews are conducted on a sample basis and, in the case of in-person activities are geographically limited to the city/ies as specified above. Some of the statements made by external stakeholders (where they have been made) are anecdotal and evidence may not be available to support their claims. Whilst the assessment protocol is designed to provide an objective independent assessment, it remains that in some cases the content of the statements is dependent solely on the credibility of the party presenting the evidence.

This statement is not intended to provide a definitive opinion as to whether the Operating Companies comply with the Policy or the Local Code. Neither the assessment conducted by Bureau Veritas, nor this statement constitutes a guarantee or assurance by Bureau Veritas that infringements against the Local Code or Policy have not taken place.

It is also not within Bureau Veritas's scope of work to provide an opinion or assessment over the appropriateness of the Policy for the implementation of the WHO Code.

## Statement of independence, impartiality, and competence

Bureau Veritas is an independent professional services company that specialises 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 audit team members do not have any involvement in any other projects with FrieslandCampina outside those of an independent audit scope and we do not consider there to be a conflict between the other services provided by Bureau Veritas and that of our audit team. Our team involved in this work has extensive knowledge of conducting assurance over environmental, social, health, safety and ethical information and systems, and has extensive experience of undertaking WHO Code assessment related work.



**Bureau Veritas UK Ltd, London**

**4<sup>th</sup> June 2026**