



CODIBEL

SUSTAINABILITY REPORT 2023



An annual snapshot of our commitment to the integration of sustainability into our business practices across our brands, our supply chain, and within our organization. It is inspired by the ISO 26000 standard [1].

[1] ISO 26000 offers practical guidance to any organisation, anywhere in the world, wishing to contribute to sustainable development. It helps them :

- Understand how they currently impact society and contribute to sustainable development
- Identify,engage and respect their relevant stakeholder expectations
- Define which issues are relevant and significant and ensure they are prioritized for action
- Be in compliance with applicable laws and consistent with international norms of behaviour
- Integrate responsible behaviour throughout their organization and relationships

VISION, MISSION, VALUES

Our vision is one of **conscious beauty**. This means:

- Recognising the importance of the health and beauty of people and the planet in contributing to the well-being of society, and
- Caring about the direct and indirect impacts of production and consumption on the planet and its resources.

At all times, we strive to make the right choices by being aware of ourselves as a company and our place in the world around us. **Conscious beauty is a journey, not a destination.**



That's why our mission is to create and produce unique health and beauty products where science and nature go hand in hand.

We listen to our customers and to the calls of society at large for a sustainable future. The two are not in conflict. Indeed, we believe that by continuing to capitalise on our in-house expertise and combining it with our ability to adapt to new trends, we can continue to reliably create and produce what our customers want; maximising consumer well-being, while minimising the impact on the planet.

This is undoubtedly a process of constant improvement, as new techniques, materials, and better solutions come online. We also devote the same care and attention to our own brands of cosmetics, medical devices and biocides.

In all this, we remain true to the **core values** of the company's founders:

QUALITY



First and foremost, our priority is to exceed customer expectations in product performance and service reliability.

FAMILY



Because we are a family-owned business founded in 1964, we continue to develop genuine relationships with our colleagues and partners over the generations. This creates a unique opportunity to build partnerships based on shared values and is central to our success.

COMMITMENT



We pride ourselves on always striving to achieve our goals and are dedicated to realising our vision through ingenuity and attention to detail.

SUSTAINABILITY



We continue to strive to minimise our impact on the environment and to make planet- and people- friendly choices throughout the life cycle of our products. We believe this is the only ethical and responsible way to move forward as a company that is firmly rooted in Europe but open to global opportunities.

AUTHENTICITY

We are driven by our internal ethical code to genuinely present our skills, achievements and ambitions just as they are. We are truthful and transparent. If you visit us, you will find the factory and team exactly as we are presented on our Website. At Codibel, we have always described ourselves as "WYSIWYG" – What You See is What You Get !

SUSTAINABILITY STRATEGY

We define sustainability broadly to include environmental impacts, social and economic value, and governance. CODIBEL is dedicated to improving the wellbeing of people and the planet, united in our commitment to operate responsibly and integrate sustainable practices along the entire lifecycle of our products.

We recognize that managing the environmental, social and governance (ESG) dimensions of business and operations throughout our products' lifecycles requires a focus on continuous improvement. Like our Vision, delivering on Sustainability is a journey not a destination.



We acknowledge the need to have objective targets in place to ensure that commitments are met and are measurable.

Today our Sustainability Strategy is designed to frame our specific response to contributing to achieving the Sustainable Development Goals (SDGs) that have been identified as the most relevant to our business activities. The results from the self-assessment[2] performed by CODIBEL highlight:

- A direct positive impact on the following SDGs: gender equality, clean water and sanitation, affordable and clean energy, decent work and economic growth, industry, innovation and infrastructure, responsible production and consumption.
- An indirect positive impact on the following SDGs: no poverty, zero hunger, good health and well-being, reduced inequalities, climate action, life on land, partnerships for the goals.
- No impact on the following SDGs : quality education, sustainable cities and communities, peace, justice and strong institutions.
- An indirect negative impact on the following SDG: life below water



[2] The “SDG Impact Assessment Tool” is a free, online, learning tool that visualises the results from a self-assessment of how an activity, organisation or innovation affect the SDGs. It aims to stimulate the user to get a better understanding of the complexity of sustainable development and the different aspects of the SDGs. It was developed by [Gothenburg Centre for Sustainable Development](#), at [Chalmers University of Technology](#) and the [University of Gothenburg](#), in collaboration with [SDSN Northern Europe](#) and [Mistra Carbon Exit](#), and with financial support from [Region Västra Götaland](#) through the [Maritime Cluster of West Sweden](#).

Our sustainability strategy will aim at prioritising areas of action to strengthen further our positive impacts and reduce our indirect negative impact (e.g. packaging).

Our strategy and related objectives are presented around the typical lifecycle of products designed, manufactured and commercialised by CODIBEL highlight.



1 Product Design



2 Raw materials



3 Manufacturing



4 Transport



5 Use



6 Final disposal

PRODUCT DESIGN

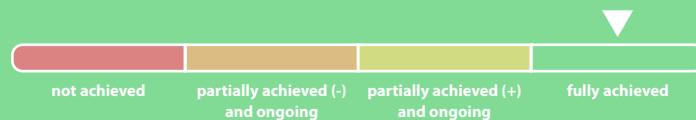
Our R&D lab is a force for innovation, combining uniqueness and sustainability when new products are created. In addition to the effectiveness of products, the origin and composition of the raw materials are increasingly taken into account, in compliance with current quality standards.

The trend remains consistently towards "greener" formulations, i.e. containing ingredients of natural origin and respecting the environment, in order to satisfy the demands of consumers but also strict standards such as **COSMOS** or **ECOGARANTIE**.

Furthermore, CODIBEL is striving to introduce anhydrous (solid/powder) and/or concentrated products into its product portfolio to **limit the amount of water** consumed on site, as well as offering other environmental benefits.

OBJECTIVE 1:

In addition to existing Organic and Vegan products, all new own-brand developments will have a Natural Origin Index (NOI) of over 95% and we will introduce a minimum of two anhydrous/concentrated products per year into the portfolio of formulations.



ACHIEVEMENT 1:

Our current portfolio of formulations consists of 24 products already registered with the U.K. Vegan Society, 12 products certified Cosmos Organic and many of our products containing at least 95% ingredients of natural origin. We have also developed the capacity to formulate products according to the EU Ecolabel (voluntary standard for environmental excellency). During 2023, shampoo and conditioner in powder form were made available to our customers, along with a concentrated mono-dose conditioner presented in «Moshi» format. This trend will continue in 2024.

SDGs: life below water, life on land, responsible production and consumption, good health and wellbeing



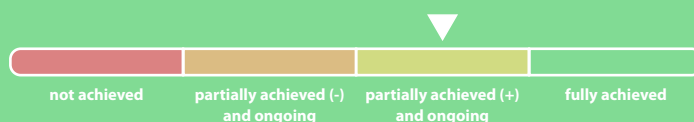
SOURCING

RAW MATERIALS:

In addition to sourcing locally/ from the EU whenever possible, our raw materials' sourcing strategy is framed around suppliers who can clearly demonstrate their compliance with current legislation and those who have implemented a clear sustainable policy in order to offer raw materials from renewable sources with a minimal impact on the environment (for example by using RSPO certified sustainable palm oil - or equivalent - systems). Suppliers that do not respect an internal ethical policy, particularly in relation to workers' rights and safety, are excluded. For this purpose, we at CODIBEL have set up internal standards for the evaluation of suppliers and external service providers according to our pre-defined sustainability standards (e.g. sustainability scorecard). This allows us to avoid suppliers who do not respect their commitment to sustainability or who do not share our values and concerns in terms among others of biodiversity preservation, deforestation, waste management, unethical working conditions and commitment to fight climate change.

OBJECTIVE 2:

100% of the raw materials to be sourced from suppliers with a demonstrated commitment to sustainability[3] by end of 2025.



ACHIEVEMENT 2:

The cosmetics and personal care industry relies on the richness of species and natural ingredients derived from plants for many of its formulations. We use, wherever possible, "clean" ingredients from green chemistry, which are respectful of man and the environment. All raw materials are thus screened with a view to favouring more ethical alternatives such as CSPO palm oil and fair-trade castor oil. By the end of 2020, 100% of surfactants and emollients from palm-oil origin and purchased at CODIBEL, were already from RSPO or equivalent origin. Guarantees are required for monitoring all raw materials, via organic, vegan, RSPO or fair-trade certificates.

In 2023, a collaboration was initiated with a local producer, for a range of products based on cosmetic products derived from the bee-hive (honey, propolis, beeswax...). Codibel has started manufacturing products under their brand name in 2023, first deliveries took place beginning of 2024. More to follow.

SDGs: no poverty, no hunger, life on land, responsible production and consumption, climate action, partnerships for the goals, reduced inequalities

[3] minimum score of 50% on the internal sustainability scoring system.

PACKAGING

We are working in coalitions with leading organizations (like Fost-Plus and Valipac or Citeo in France) to address upstream and downstream solutions to packaging waste and the systemic challenges associated with the make, use, and disposal of products. There are no miracle solutions for packaging, and CODIBEL is committed to responsible product stewardship, implementing a continuous improvement policy while finding the most suitable solution for its customers. The eco-design approach initiated to reduce the impact on the environment of packaging is structured around 4 objectives, the "4Rs":

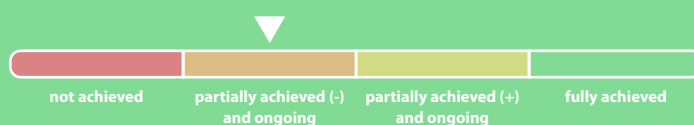
- 1: Reduce the quantity of materials used,
- 2: Replace certain virgin materials with recycled elements,
- 3: Remove materials that prevent the recyclability of packaging,
- 4: Rethinking packaging in its entirety.



In the context of continuous improvement of the carbon footprint of packaging, a permanent search for innovative solutions for sustainable packaging is maintained. Our packaging sources are essentially guided by criteria of proximity, ease of recycling and the use of recycled materials. New plastics from renewable or recycled sources have already been integrated into many of our own-brand products, and the goal is to progressively continue the replacement trend as viable alternatives to traditional plastic packaging become available. A silk-screen printing department integrated within the company provides an alternative to traditional externally purchased labelling on paper, also limiting unnecessary transport of labels/packaging for external printing or labelling services. Further reducing packaging, dispenser solutions (refills) for professional customers are also being considered.

OBJECTIVE 3:

All packaging of in-house brands should be recyclable, reusable, compostable, or refillable by end of 2025 and customer awareness to "alternative environmentally-friendly" packaging solutions will be a keypoint of our communication strategy.



ACHIEVEMENT 3:

Renewable and recycled plastics have swiftly found their way into numerous products under our in-house brand, marking a significant step towards sustainability. This commitment continued in 2023 as we further advanced the utilization of recycled plastics in our flagship home-brands. A notable achievement in 2023 was the complete transition of our "Color Defence" brand packaging, now exclusively crafted from 100% recycled polyethylene, symbolizing our dedication to eco-conscious practices.



SDGs: responsible production and consumption, climate action, life on land, life below water

MANUFACTURING

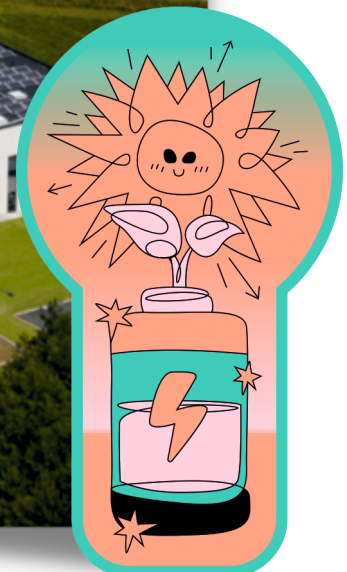
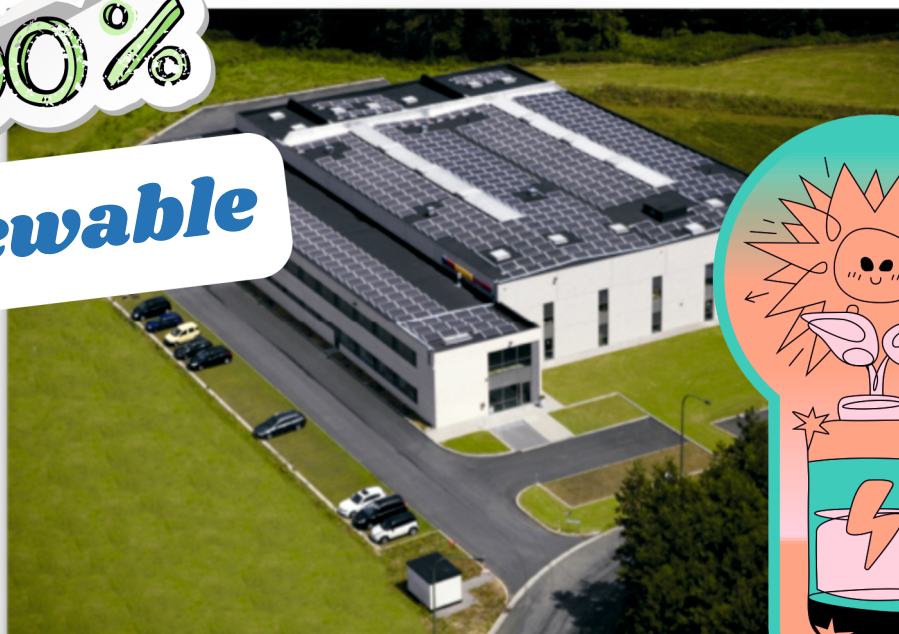
Manufacturing is carried out according to Good Manufacturing Practices (GMP) standards which are guaranteed via verification audits by **SGS for ISO certifications, ECOCERT for COSMOS certification and Tüv Nord for Ecogarantie certification.**

ENERGY

CODIBEL's factory is a purpose-built facility constructed in 2009. It was conceived as a modern concrete structure with good insulation. Daytime operation allows optimal use of natural light. Internal lighting is being switched to LED and movement detectors have been installed in areas where there is little traffic. The installation of photovoltaic panels covering almost the entire roof surface allows the factory to produce about 50% of its total energy needs in electricity. All additional electricity is purchased from the national grid from green energy suppliers (renewable sources). Therefore all electricity consumed on-site comes from renewable sources. In the event of an increase in production capacity, an extension of the solar panels or the installation of small-scale wind turbines will be considered. Every effort is made to develop, manufacture, and fill the products with state-of-the-art technology and using the most appropriate and energy-efficient means. The equipment is only switched on when in use and wherever possible, cold process is applied.

100%

Renewable

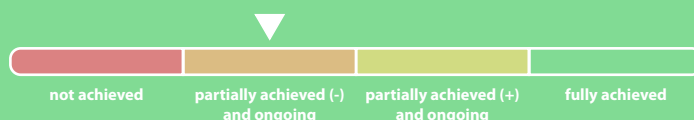


CODIBEL is committed to reducing its energy consumption for its manufacturing activity, transitioning toward lower-carbon or renewable sources of energy, and ambitiously cutting our CO2 emissions while implementing mitigation, adaptation, and resilience strategies. In 2021, the carbon footprint of our manufacturing facilities was estimated at 93 tons of CO2 equivalent.[4]

OBJECTIVE 4:

Our objective is to reduce our carbon emissions as far as possible and to become a carbon neutral factory by the end of 2024.

- *Codibel will adhere to a new compensation programme during the course of 2024, whilst recognising that compensation «only» is not the way forward. We will therefore continue to strive to further reduce carbon emissions and utilise only sustainable energy sources for our manufacturing activity.*
- *Addition of solar panels on remaining roof surface : timeline estimated for 2025-2026*



ACHIEVEMENT 4:

This initial objective was to become a carbon neutral facility by the end of 2023. However this has been postponed until the end of 2024 following further studies of compensation programmes. Recognising that the the largest proportion of carbon emissions associated with our production activity comes from private transportation of personnel (cars) and in line with our overarching ambition to reduce our carbon emissions, Codibel participated in a first CO2 compensation programme in 2023 according to criteria set by World Ressources Institute (WRI). Compensation for our fleet cars reached 30939,95 kg CO2 in 2023.

SDGs: climate action, affordable and clean energy, life on land, industry, innovation and infrastructure

WATER

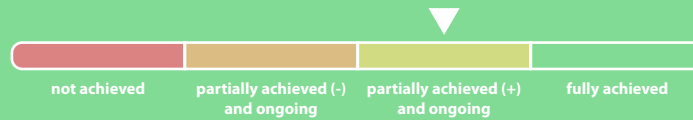
CODIBEL strives to limit the use of water, and considers it as a precious resource not to be wasted. Rainwater is collected, stored, and recycled for sanitary use and in a closed circuit for cooling the production tanks. The water used for productions is softened and treated by reverse osmosis on-site according to manufacturing needs.

Since February 2016, wastewater is treated directly at the local wastewater treatment centre in Seneffe. We are developing strategies to reduce water consumption from municipal sources and identify opportunities to increase water reuse, capture and storage. Finally, with the aim of reducing plastic whilst reducing unnecessary transport of water-based products, our R&D department is currently developing products in solid, concentrated and/or powder form.

[4] The carbon footprint was estimated using the simplified calculator tool developed by the Climate Neutral Group.

OBJECTIVE 5:

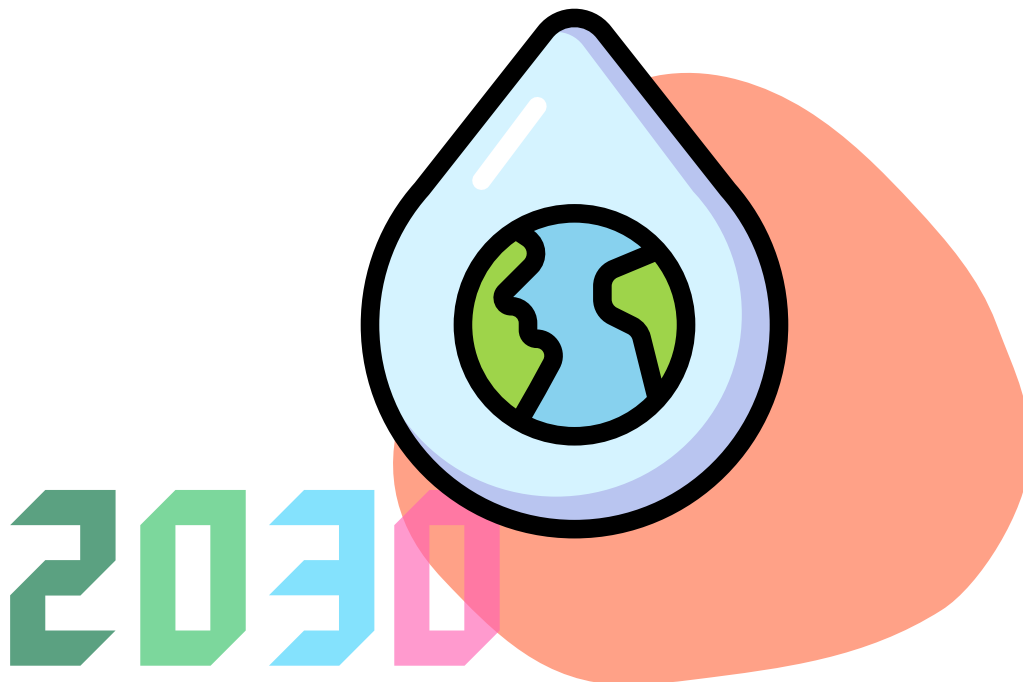
To reduce net municipal water consumption per unit of production. The new factory concept by 2030 consists of using city water only to produce the high-quality water used as a raw material for the manufacture of products. All the water needed for utilities would thus come from reused or recycled water in a loop on the manufacturing site.



ACHIEVEMENT 5:

CODIBEL has initiated in 2022 a water-use analysis and risk assessment (by P.I.ECO)[5] to understand how water is used across operations as a raw material in formulation, in cleaning and sanitization of equipment and facilities, in cooling systems or sanitation. In 2023, the water used to cool the manufacturing vessels came from rainwater recovery tanks, thus limiting our use of city water. This has enabled us to reduce our municipal water consumption by more than 55% between 2022 and 2023.

SDGs: life below water, clean water and sanitation, responsible production and consumption



[5] Study performed by P.I.ECO, August 2022, « CODIBEL – Study on industrial water and circular economy »

WASTE

At CODIBEL, the '3Rs' approach (reduce - reuse - recycle) is adhered to:

- Reduction of consumables as much as possible (e.g. by using washable lab instruments) and paper used in online printers (printing only when necessary and where possible, on recycled paper).

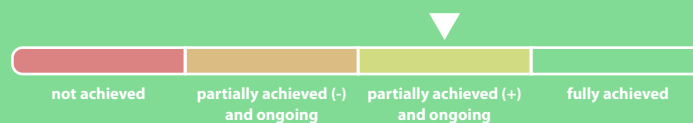
The right sorting habits are clearly communicated to operators so that they can easily integrate them into their daily routine. Employees are made aware of environmental issues and the daily actions to be taken in terms of water, energy and consumable consumption, and waste treatment.

- Reuse – We reuse our suppliers' shipping boxes and packing materials when repackaging our own goods ready for delivery. Excess from production of hand hygiene products is recovered and used in the rest rooms and laboratories.

- Recycle - The sorting and recycling of waste is carried out by external service providers carefully selected for their expertise and recyclability rate. We pay particular attention to the specific and adapted treatment of each type of waste and give priority to recycling, when possible, to reduce to a minimum, the percentage of incinerated waste, in favour of its revalorization. We only work with service providers that guarantee that none of our waste ends up in land-fill. We are progressively moving towards circular economy solutions to limit waste both on and off-site.

OBJECTIVE 6:

For each ton of recycled waste, the production of 3.03t CO₂ is avoided (source: Valipac). The 3R approach is progressively being adopted and our waste sorting system is being constantly improved with the objective of reaching a recycling rate of 75% by end of 2024.



ACHIEVEMENT 6:

By raising awareness among our staff about waste sorting and working with waste processing companies who share the same desire to increase the recycling rate, we are reducing the amount of waste that is unusable and incinerated. Our recycling rate has increased from 69,53% in 2022 to 72,45% in 2023.

SDGs: life below water, life on land, responsible production and consumption

POLLUTION

Environmental pollution is strictly controlled in Wallonia. Our manufacturing activity does not emit noise pollution. The only (minimal) emissions into the air come from a small number of gas boilers and are considered harmless. Wastewater is monitored and no chemicals are discharged directly into the environment.

Incoming raw materials are closely monitored for quality and any inherent risks associated to their storage and/or disposal. The raw material storage areas are equipped with two underground watertight retention tanks (20m³ each) in case of accidental spills. The tanks can be closed off to prevent seepage into the main drainage system. In the event of an accidental spill, methods are in place to contain and mop up spills for subsequent destruction by appropriate means.

Staff are made aware of the production risks within the plant and the environmental impact of discharges.

The risk of pollution is therefore limited to a strict minimum. Specifically on biodiversity, initiatives already undertaken by CODIBEL include: grassing of parking lots, maintaining green spaces around the factory site, late mowing, zero pesticides, conservation of meadows, ponds, wooded areas & recovery of rainwater.

SDGs: life below water, life on land, responsible production and consumption



HR WELLBEING

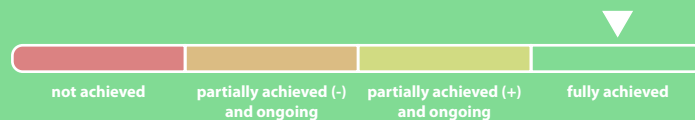


Staff management is in full compliance with the conventions of the International Labour Organisation for SMEs and with Belgian regulations. A good balance of men and women has been achieved within the team, and there is a diversity of nationalities, cultures and ages. There is no discrimination in hiring and the privacy of employees is guaranteed. Women make up 55% of CODIBEL workforce and hold more than half of management positions. Most contracts are permanent, and salaries are in line with the CP for the Chemical Industry. Benefits-in-kind are offered such as meal vouchers and group insurance. Access to internal and external training is maintained, as well as individual and group workshops with experts in the field, to develop skills according to individual wishes. Regular evaluations are planned with staff and close contact with line managers allows for individual discussion of career development opportunities. Employees work in a safe environment. The health and safety of our workers is a top priority. Preventive measures are taken, by carrying out an analysis of specific safety risks in the event of an incident or accident at work. Working hours are adapted where necessary and allow for a good work-life balance

SDGs: decent work and economic growth

OBJECTIVE 7:

Improve facilities for employees during coffee- and lunchbreaks and/or teambuilding exercises. One significant improvement per year, agreed with employees, will be booked/implemented.



ACHIEVEMENT 7:

No on-site accident recorded in 2023

Recreation area for lunch-time and coffee pause was added during 2023, with pic-nic tables and benches.



DISTRIBUTION AND LOGISTICS

The Seneffe plant is in an industrial area in the centre of Belgium and close to a major motorway junction, also accessible by a system of waterways and halfway between the two main Belgian airports, thus offering a variety of possibilities for shipping goods. The number one priority is to ensure that customers receive their goods on time. For the shipment of products from the factory, following the '3Rs' approach, we reuse our suppliers' shipping boxes and packaging chips or use recycled versions. Order processing as well as many other routine administrative tasks are performed electronically to reduce paper consumption.

To ensure the safety and quality of the finished products during transport, they are transported by approved logistics partners only. Bpost is our main logistics partner and delivers without impact on the environment thanks to various initiatives aimed to reducing CO2 emissions or offsetting them through a forest conservation project. Other logistics service providers are contracted who have implemented a proactive approach to managing the environmental impact of their fleet and who respect certain essential social criteria such as respect for the rights of drivers, decent working hours and wages.

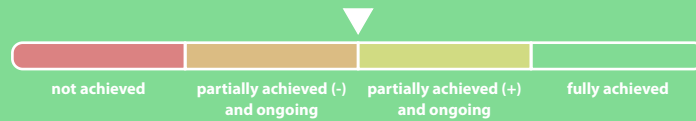
During the carbon footprint analysis carried out in 2022, it was revealed that transport between home and factory has the highest impact on carbon emissions associated to our activity!

Each time a company car is replaced, the selection criteria are reviewed in the light of technological developments and the company's needs. Carpooling is encouraged and organized by providing a car for staff commuting from Brussels. The renewal of CODIBEL's fleet of cars is undertaken considering new technologies such as fully electric or hybrid engines.



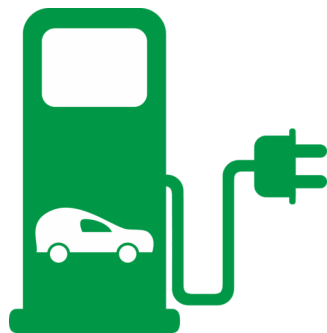
OBJECTIVE 8:

Double on-site charging points by the end of 2024. 100% of the company fleet will be hybrid or electric by end of 2027.



ACHIEVEMENT 8:

Approximately half of the company car fleet are either hybrid or full electric. 3 onsite charging points available.



SDGs: climate action, life on land, decent work and economic growth

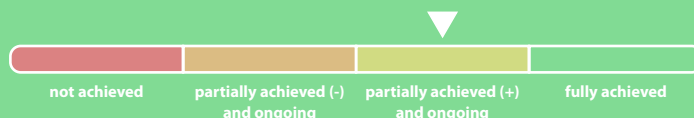
We keep a close eye on current market trends in Europe and neighbouring countries to ensure that the use of our products is adapted to the needs of professional customers and end-consumers. First and foremost, the protection of their health and safety is ensured through a careful verification of the innocuity of the formulations and safety during use. The formulations are developed to offer maximum well-being to consumers during their use. This is optimised by using packaging adapted to the density and rheology of the product, thus avoiding waste. More and more products manufactured by CODIBEL are certified under the COSMOS standard and/or vegan and/or compliant with ISO 16128 standard to demonstrate a high percentage of ingredients of natural origin.



Many of our own-brand products are for professional use and can therefore be delivered in large-volume containers, without unnecessary tertiary packaging. With the aim of reducing plastic in the salon and bathroom whilst reducing unnecessary transport of water-based products, our R&D department is currently developing products in solid, concentrated and/or powder form.

OBJECTIVE 9:

Improve communication with customers on how to reduce water consumption during the use-phase of our products. Increase our offer of refillable types of products.



ACHIEVEMENT 9:

Refills:

1) All shampoos and conditioners for salon-use under our brand name Kursaal are already supplied in 5L jerry-cans. We have added a special 30ml pump to our range that can be added to the 5L jerry-cans. This pump makes it easier for professionals to refill small bottles for end users. In addition, in 2023 new large-opening bottles for end users have been ordered. The large opening is designed to make it easier to refill the bottles in the salon.

2) A new customer was onboarded in 2023 offering refills to a hotel chain. Refills are produced by Codibel under the form of large «pouches», intended to refill the dispensers in the hotel bathrooms.

Communication:

On-line communication under the form of Instagram clips/reels will be created in 2024 to improve awareness on how to save water during hair-washing / showers....



Our logo «save water» was created in 2023 and will progressively be added to packaging.

SDGs: life on land, responsible production and consumption, climate action



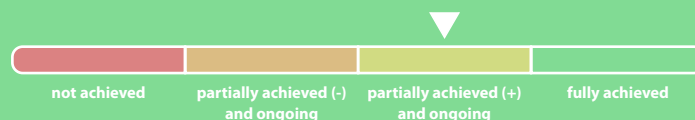
FINAL PRODUCT DISPOSAL

Good management of production waste and the end of packaging life is, logically, essential to limit our impact on biodiversity. Emitting less waste, recycling packaging and respecting sorting instructions helps to limit resource use and leakage into nature. We carefully consider the end-of-life of products, even though their fate is no longer in the hands of the manufacturer. Great importance is attached to green chemistry and the biodegradability of the substances used in our formulas and packaging. The ecological character and recyclability of the packaging are prioritised over its cost. Clear and up-to-date sorting symbols are displayed on packaging to actively encourage correct sorting by consumers. We are in regular contact with Fost-Plus, Valipack and Citeo in France to stay abreast of the latest recycling solutions.

OBJECTIVE 10:

Renewal of all labelling to show sorting/recycling instructions will take longer than anticipated, so this objective will progressively be implemented whenever home brand packaging is updated. The deadline of end of 2025 is therefore removed from this objective since it will be permanently ongoing.

Since we do not always have an influence on the choice of wording on our customers' packaging, this objective can only apply to our home brands. Nevertheless, we will keep abreast of new developments in this area and proactively inform our customers.



ACHIEVEMENT 10:

In line with "Circular Wallonia", we embarked in 2022 on a circular economy project in collaboration with the non-profit organisation Dung-Dung, which collects hair clippings from hairdressing salons to recycle them and give them a second life. Recycled hair offers many opportunities: treatment of pollution in Belgian rivers, manufacture of bio composite products or treatment of burns thanks to the keratin naturally present in the composition of hair.



SDGs: life on land, responsible production and consumption, climate action

A FINAL WORD

As a family business owned and managed by the Second and Third generations since CODIBEL was founded in 1964, governance and ethics are very much engrained in the values which have allowed the business to continue to thrive for almost 60 years. Transparency, diversity, sustainability, lasting partnerships, and the freedom to make longer-term investments in people and infrastructure are by no means a new set of guiding principles as this report shows. With ownership comes significant responsibility, but the full commitment of the gender balanced Management Board, together with our Team, means that such values are not the subject of compromise.

The values of authenticity, transparency and trust are at the heart of our marketing strategies. We communicate in a sincere manner, without greenwashing. We are audited annually by external bodies (notably for ISO and Cosmos certifications) for greater transparency and consumer guarantees.

With CODIBEL's annual Sustainability Report, we aim to demonstrate our commitment not only to ethical and transparent practices but also to the responsible management of our environmental impacts and economic and social value. We aim to ensure that relationships with client-partners who share the same environmental concerns and values are always privileged. We take pride in being able to offer guidance to customers to reduce their own environmental impact. This report will be updated on an annual basis to measure progress against the 10 objectives. It will be published on the CODIBEL Website. Content comprises both internal and external appraisals (where appropriate) on the progress achieved.

The transition to prioritising sustainability will continue to help businesses move away from a locked-in, fossil fuel-based economy to a future economy that creates value for nature and people. This is a truly green economy, a regenerative, collaborative economy where growth is valued if it contributes to social progress and environmental protection.

Feel free to contact us via the website – www.codibel.be if you have further enquiries related to our sustainability strategy or if you would simply like to share your thoughts with us.





CODIBEL



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