



The Eurofins Group Whistleblowing Guidelines

We encourage any individual who has genuine concerns about any form of malpractice or wrongdoing in any Eurofins Company to raise those concerns, at the earliest stage possible, to maximise the opportunity for a thorough investigation.

Message from Eurofins CEO, Dr. Gilles Martin



THE EUROFINS STANCE TOWARDS WHISTLEBLOWING

Eurofins¹ promotes Speak Up culture. Our position towards whistleblowing and raising compliance concerns is clearly described in the Eurofins Group Code of Ethics:

“For concerns relating to misconduct at work, breaches of this Code of Ethics or other illegal activities within the Eurofins Group, Eurofins Members and Associates are encouraged to raise concerns in the knowledge that their action will be viewed positively and that they will be protected from victimisation which may result from their reporting of these facts.”

Eurofins is committed to high standards of integrity, openness and accountability. As such we encourage any individual who has genuine concerns about any form of malpractice or wrongdoing in any Eurofins Company to raise those concerns, at the earliest stage possible, to maximise the opportunity for a thorough investigation. Eurofins will provide protection against any detrimental treatment by Eurofins on the grounds that an individual has disclosed a concern in accordance with these Guidelines.

HOW THESE GUIDELINES WORK

The Eurofins Group Whistleblowing Guidelines (referred to as the “**Guidelines**”) apply across all Eurofins Companies and to all of their leaders, directors and employees (referred to in these Guidelines as “**Eurofins Members**”).² Where local laws permit, it also applies to any person acting for, on behalf of, any Eurofins Company (referred to in these Guidelines as “**Associate**”) and any external stakeholder. Companies and joint ventures in which the Eurofins Companies do not have a controlling interest should be provided with a copy of and requested to apply these Guidelines.

These Guidelines set out guiding principles for raising concerns. The Guidelines are meant to set a general standard applicable throughout the Eurofins Companies. They do not override requirements of local laws: whenever a local law specifies stricter requirements than these Guidelines, the local law shall always prevail. As compliance matters are governed by local laws, these Guidelines have to be read as recommendations and guiding principles, not as a legally binding document committing any Eurofins Company. They need to be implemented in local policies, rules and processes by each Eurofins Company according to the locally applicable laws.

Eurofins expects that the principles and procedures in these Guidelines should be followed at all times. Eurofins reserves the right to change or withdraw these Guidelines at any time.

These Guidelines should be read in conjunction with the [Eurofins Group Code of Ethics](#).

WHAT CAN BE REPORTED

These Guidelines are intended to deal with serious or sensitive concerns about any form of malpractice or wrongdoing, whether actual or soundly suspected, in any Eurofins Company in the following areas:

- criminal activity;
- failure to comply with a legal obligation;
- miscarriage of justice;
- danger to health and safety;
- damage to the environment;
- financial malpractice or impropriety or fraud;
- failure to comply with any specific regulatory requirement which applies to any Eurofins Company including modification or falsification of test results and serious breaches of authorised quality requirements or test procedures for which a Eurofins Company is accredited or authorised;
- improper conduct or unethical behaviour including any conduct in breach of the Eurofins anti-bribery policies and procedures;

¹ Eurofins or Eurofins Group or “we” means Eurofins Scientific SE and any entity directly or indirectly controlled by it, each individually referred to as a “Eurofins Company”.

² The terms leader, director, employee, Eurofins Member, Associate, Intermediary and any other terms designating persons or groups of persons as well as the terms “he” or “she” in these Guidelines are not meant to specify any gender and are to be read as being strictly non-discriminatory.



- other malpractice, infringements of the Eurofins Group Code of Ethics or breaches of other Eurofins policies; and
- attempts to conceal any of the above.

This list is a mere indication of the possible forms of malpractice or wrongdoing which may cause concern. Eurofins Members, Associates and any external stakeholders are encouraged to report genuine concerns of any form of malpractice or wrongdoing.³

Concerns which are not included in the scope of these Guidelines should be raised under the appropriate local policy or procedure. If you are uncertain whether something is within the scope of these Guidelines or as to the appropriate policy or procedure for raising a concern you should seek advice from either your direct supervisor in a Eurofins Company or the relevant Eurofins compliance officer or legal department. If you are unsure who to speak to, or if you would prefer to communicate questions beyond the Company that you work for or with, please contact the Compliance Helpline on the Eurofins Group Intranet (DMS).

RAISING A CONCERN

The following options are available for raising concerns under these Guidelines:

1. Concerns may be raised with your direct supervisor or the President or Managing Director of the Eurofins Company concerned or the relevant Eurofins Local Compliance Officer or legal department.
2. If you would prefer to raise your concerns beyond the Eurofins Company concerned, you may contact the Group Compliance Officer or the Group Head of Legal function.
3. Concerns may also be raised anonymously via Eurofins Whistleblowing Point of Contact (the **"Whistleblowing Contact"**) which is readily accessible for all Eurofins Members via the Eurofins Group Intranet (DMS) and for Associates and other external stakeholders via Eurofins website, via the following link: <https://www.eurofins.com/about-us/corporate-sustainability/governance/whistleblowing/>.

Concerns can be raised under any of these options in the native language of the person raising the concern.

INVESTIGATION PRINCIPLES

These Guidelines are not intended to establish or explain the applicable local Eurofins procedure for investigating concerns. However, as a principle where concerns covered by these Guidelines are raised, an investigation to establish all relevant facts will be conducted as sensitively and speedily as possible. Investigations will be carried out by persons who have had no previous involvement in the matter. At the end of the investigation, the evidence will be duly analysed and findings will be made as to whether malpractice or wrongdoing has occurred or is likely to occur. Subject to local laws, and where appropriate/practicable, the individual who raised the concern may be kept informed as to the progress and/or outcome of the investigation. Eurofins also recognises that in some countries an alleged perpetrator of wrongdoing may as well have a right to be informed of the allegation and/or the source of information.

PROTECTION AGAINST DETRIMENTAL TREATMENT

Individuals may be concerned about possible repercussions for raising concerns. Eurofins aims to encourage openness and will support individuals who raise genuine concerns under these Guidelines. We will not tolerate any detrimental treatment of, or retaliatory action against anyone who raises a genuine concern in accordance with these Guidelines (even where no malpractice or wrongdoing is found). This includes measures such as suspension, dismissal, transfer, negative appraisal, non-renewal of a fixed term contract or any other contract or any other detrimental treatment.

Eurofins will take appropriate steps to protect such individuals in line with applicable local laws, including taking disciplinary action (up to and including dismissal) where possible against anyone found to be threatening or pursuing any form of retaliation against the individual.

³ For your information, legally recognised whistleblowing disclosures have varying requirements in different countries. This may include the information/subject matter which qualifies as a legally protected disclosure and how that disclosure must be made. For example, in the UK a disclosure must be made with a reasonable belief it is in the "public interest" and in France there are requirements to report in "good faith" and to have personal knowledge of the matter. Please refer to your local whistleblowing policy for further relevant information.

MALICIOUS ALLEGATIONS

Just as Eurofins will take appropriate steps to protect those who raise genuine concerns, it will also protect those against whom claims are made where the person raising the concern does so maliciously, knowing it to be untrue. Eurofins will take appropriate disciplinary and/or other action against any individual who raises a concern maliciously, which may include summary dismissal.

CONFIDENTIALITY AND ANONYMITY

Eurofins expects anyone who raises a concern and any person involved in the investigation to maintain the strictest confidentiality.

Eurofins recognises that an individual may not wish to be identified during the course of raising a concern. We will do everything reasonably practicable under local law to keep the matter confidential and protect the identity of the individual.

Please note that in some countries anonymous reporting may not be permitted. Information and/or evidence gathered in an investigation may also have to be disclosed as part of legal proceedings.

EXTERNAL DISCLOSURES (EXCEPTIONAL CASES)

These Guidelines provide an internal mechanism for reporting, investigating and remedying serious or sensitive malpractice or wrongdoing in the workplace. We expect all Eurofins Members, Associates and external stakeholders to follow these Guidelines and applicable local procedures at all times, and expect that in all cases raising concerns internally would be the most appropriate action.

Local law may recognise that in some circumstances it may be appropriate for concerns to be raised to an external body such as a regulator (this may be after it has been raised to the Eurofins Company). It will very rarely if ever be appropriate to alert the media. We strongly encourage any individual to seek advice before reporting a concern to anyone externally.

MONITORING AND REVIEW

Eurofins will monitor the effectiveness of these Guidelines and take remedial action where it is apparent that the Guidelines and procedures may not be achieving the Eurofins' overall aims.

On behalf of the Eurofins Group Operating Council

Dr. Gilles Martin
Chief Executive Officer

