



CODE OF CONDUCT



MÉRIEUX NUTRISCIENCES

COMPLIANCE POLICY

ALERT LINE & WHISTLEBLOWER PROTECTION

(Sept 2024 – V.3)

1. OBJECTIVES

Employees are usually the first to recognize wrongdoing in the workplace. Encouraging employees to report wrongdoing (to "blow the whistle"), and protecting them when they do, is essential to maintain the highest standard of conduct and ethics aligned with the principles of the Mérieux NutriSciences' Code of Conduct and to allow proper investigations in case of any suspected fraudulent or dishonest behavior.

The objective of this Whistleblower Protection Policy is to create a safe and confidential environment for employees and any third external party in business dealings with the Company to report any ethical or compliance issues or concerns and to define the modalities and principles according to which any alert must be processed.

This policy governs the reporting and investigation of alleged improper or illegal activities at Mérieux NutriSciences, as well as the protection afforded to employees who report them in good faith (the "Whistleblowers").

This Whistleblowers Protection Policy applies to all employees, directors and officers of the Company. It is the responsibility of managers to share these guidelines and recommendations with all employees of the Company.

2. REPORTING A WRONGDOING

Any Company personnel or external stakeholder (including but not limited to contractors, advisors, service providers, customers, etc.) aware of any serious facts (a crime, an offense, a threat or harm to the general interest), breaches of the Code of Conduct and the Compliance Policies of the Company or violations of human rights and fundamental freedoms, personal health and safety and the environment is encouraged to report it through our global integrity line: <https://integrity-line.mxns.com/>

The Integrity Line direct link is available from our global public website as well as on our intranet MXNS Connect (Corporate and local pages). Additionally, informational posters including a QR Code are displayed across all MXNS facilities.

MXNS Integrity Line allows individuals to report unethical behavior observed within the Company. Reports through the MXNS Integrity Line may be made anonymously or not.

The facts reported must be objective, accurate and directly related to the matter reported.

Any report of suspected misconduct or wrongdoing shall only be done by someone who:

- has first-hand knowledge; having personally borne witness to the facts reported;
- has reasonable grounds to believe, in light of the circumstances and the information available to him/her at the time of reporting, that the matters reported are true and are being reported in good faith; and
- does not expect personal gain of reporting the facts.

The report should include a detailed description of the alleged facts together with any available supporting documentation, information or evidence.

The Whistleblower will receive an acknowledgement of receipt of his/her submitted report within seven days from the submission date.

MXNS Integrity Line has a self-contained chat system for sending and receiving messages in a confidential and secure way, between the Whistleblower and the experienced leaders responsible for handling the alerts .

Under the framework established by our Group Ethics Committee, every report will be investigated swiftly and impartially by experienced leaders from our Legal & Compliance and HR departments or other trained subject matter experts in our organization, as circumstances may require.

3. DUTIES OF THE ETHICS COMMITTEES

The Group Ethics Committee oversees the Company's overall Ethics & Compliance Program and manages the red-level ethical alerts (as described below).

3.1 Group Ethics Committee

The Group Ethics Committee is composed of:

- the CEO (Chairman)
- the VP Legal Affairs and Compliance Officer (Secretary)
- the CFO
- the VP, Quality and Operations
- the VP, Human Resources
- any other VP or Managing Director on a case-by-case basis.

The persons mentioned above do not take part in Committee meetings and investigations if they are themselves implicated by the report.

The Group Ethics Committee meets at least twice a year on a routine basis to review the progress of the Ethics & Compliance Program and at any time, upon request of one of its members, to take decision on any ethical alerts.

The duties of the Group Ethics Committee are the following:

- Ensure that all ethical alerts received on MXNS Integrity Line are processed in due time and handled in a confidential and ethical manner;
- Ensure effectiveness and consistency in decisions made in countries by the Local Ethics Committees with regard to ethical issues;
- Manage any “**Red Level Ethical Breach**” (see below) and designate if need be a local referent as point of contact of the Whistleblower.

Sections of the Code of Conduct	Red Level Ethical Breach
Quality of Services	<ul style="list-style-type: none"> • Voluntarily falsification of test results by an employee
Dealing with Business Partners	<ul style="list-style-type: none"> • Voluntarily falsification of financial records • Corruption (public or private)
Respect of Company's Assets	<ul style="list-style-type: none"> • Robbery or voluntarily destruction of Company's assets by an employee
Communication and Confidentiality Business Records	<ul style="list-style-type: none"> • Voluntarily misuse or destruction of Company's data and records by an employee
Commitments to Employees	<ul style="list-style-type: none"> • Physical aggression • Use or trafficking of prohibited substances
Corporate Social Responsibility	<ul style="list-style-type: none"> • Business partners involved in forced or child labor

3.2 Local Ethics Committees

Local Ethics Committees oversee the management of non-red level ethical alerts reported locally.

Local Ethics Committees are set up in each country with members of the local management team and the applicable Compliance Officer from the Legal & Compliance team.

The experienced leaders responsible for handling the alerts will update the Local Ethics Committee at least every semester with a summary of the alerts received and their status.

The Local Ethics Committee is the decision maker for any sensitive alert that may result in a disciplinary or judicial procedure.

4. INVESTIGATIONS

Whistleblowers' complaints will be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and the law.

All relevant matters, including suspected but unproven allegations, will be reviewed and analyzed by experienced leaders. All investigations will be kept confidential to the extent feasible.

Reasonable care should be taken in dealing with suspected misconduct to avoid baseless allegations, premature notice to persons suspected of misconduct, disclosure of the suspected misconduct to others not involved in the investigation or violations of any person's rights under law.

The managers appointed to review the alert shall analyze the request and take appropriate steps to complete an investigation, including but not limited to, liaising with relevant experts and witnesses, collecting evidence, identifying the perpetrators, drafting an investigation report which includes recommendations for decisions to be taken by the Ethics Committee.

5. DECISION

The deadline for processing the file is set at 90 working days, barring any exceptional circumstances.

In case of non-sensitive issues, the experienced leaders will take and implement the decision.

In case of a sensitive issue, the relevant Ethics Committee decides on the follow-up action to be taken

Local Ethics Committees may at any time request the assistance of the Group Ethics Committee.

The Local Ethics Committee ensures that the actions decided upon are carried out.

To the best possible extent, findings and corrective actions will be communicated to the Whistleblower and all other individuals on a need to know basis.

6. PROTECTION GRANTED TO THE WHISTLEBLOWER

Provided that a report is made in good faith, the Whistleblower shall be protected against any form of retaliation, retribution, discrimination or disciplinary sanction of any form.

Individuals who report baseless allegations made with reckless disregard for their truth or with malicious intent may be subject to disciplinary actions including up to termination.

7. DATA PROTECTION

In the context of the alert, the Company may collect and process the following personal information:

- identity, functions and contact details of the issuer of the alert;
- identity, functions and contact details of the persons' subject to an alert;

- identity, functions and contact details of the persons involved in the collection or processing of the alert;
- facts reported as long as they allow a direct or indirect identification of an individual;
- elements collected within the framework of the verification of the reported facts as long as they allow a direct or indirect identification of an individual;
- report of the verification operations as long as they allow a direct or indirect identification of an individual;
- action taken on the alert as long as they allow a direct or indirect identification of an individual.

The Company undertakes to process and retain personal data in full compliance with applicable laws and regulations, including the EU General Data Protection Regulation.

Any identified person concerned by an alert may, in accordance with the applicable regulations, be entitled to exercise his/her right to consult, rectify and oppose, for legitimate reasons, the personal information held by the experienced leaders and relevant Ethics Committee, by sending a request, together with a copy of an official proof of identity, to the local Ethics Committee.

The data are kept in MXNS Integrity Line access to which is limited to authorized persons only.

The following data retention rules apply:

Case	Retention period
Alert judged inadmissible	<ul style="list-style-type: none"> - Archived within 3 months from the alert submission - Retention for 5 years from the closing of the case in intermediate archives (restricted access) then deletion
Alert closed without action after investigation	<ul style="list-style-type: none"> - Archived within 3 months from the alert submission - Retention for 5 years from the closing of the case in intermediate archives (restricted access) then deletion
Facts resulting from the alert established but not giving rise to a disciplinary or judicial procedure	<ul style="list-style-type: none"> - Archived within 3 months from the alert submission - Retention for 5 years from the closing of the case in intermediate archives (restricted access), then deletion
Facts resulting from the alert established giving rise to a disciplinary or litigation procedure	<ul style="list-style-type: none"> - Data are kept until the end of the procedure and appeal procedures - Once closed, retention for 5 years from the closing of the case in intermediate archives , access to which is limited to authorized persons.

8. LOCAL REGULATIONS PROVIDING RULES DIFFERENT FROM THIS POLICY

This Policy is intended to provide a minimum standard by which to follow. To the extent any applicable law provides a higher or additional standard, such standards must be followed in addition to this Policy.

However, if complying with this Policy would conflict with any applicable law, you must follow the law and notify the Legal Affairs and Compliance Department of the conflict.

9. SANCTION STATEMENT

Failure to comply with the requirements of this Policy or its procedures will result in disciplinary action up to and including termination of employment.

10. RAISING QUESTIONS OR REPORTING IDENTIFIED RISKS

This Policy does not address every situation you may encounter at work. If there is a situation that you think may pose a risk and you are unsure about how to handle it, you should seek guidance. Support is available to you from your manager and/or from the Legal Affairs and Compliance Department.

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