



Code of Conduct



MÉRIEUX NUTRISCIENCES

COMPLIANCE POLICY

WHISTLEBLOWER PROTECTION

(May 2021 – V.1)

1. OBJECTIVES

Employees are usually the first to recognise 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 behaviour.

The objective of this Whistleblower Protection Policy is to create a safe and confidential environment for employees to make such reports. This policy governs the reporting and investigation of alleged improper or illegal activities at Mérieux NutriSciences, as well as the protection afforded to those employees who report them (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 person aware of any significant breach of the Code of Conduct and its Compliance Policies should report it to his/her direct manager and/or directly to the Compliance Officer and the VP HR through the compliance channel compliance@mxns.com.

Alternatively, to facilitate reporting of suspected violation of the Code of Conduct and the Compliance Policies where the reporter wants to secure full anonymity, a written statement may be submitted to the Compliance Officer.

Crimes against person or property, such as assault, rape, burglary, etc., should immediately be reported to local law enforcement personnel.

In all other cases, Whistleblowers are strongly encouraged to report matters as outlined above, without the involvement of external parties, in order to allow the Company to complete a thorough investigation and to determine appropriate next steps.

3. GOOD FAITH REPORT

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

- has knowledge of the alleged facts. The Whistleblower cannot deduce facts;
- is in good faith and 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;
- 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.

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.

4. ACKNOWLEDGEMENT

Those who receive the reports must promptly act to investigate and/or resolve the issue. The Whistleblower will receive a timely acknowledgement of receipt of his/her filed report.

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

5. INVESTIGATIONS

An investigation to check the facts and assess the consequences of any report filed should commence in a timely manner in order to determine and take the appropriate measures.

All relevant matters, including suspected but unproved matters, will be reviewed and analyzed by appropriate persons. This may include an investigation by legal counsel and/or accountants in some instances. 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.

6. DECISION

The final decision shall be made based on the outcome of the investigation.

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.

7. 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.

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.

You may contact the Legal Affairs & Compliance Department by email at compliance@mxns.com. Your questions or concerns will remain confidential to fullest possible extent and will receive quick and appropriate follow-up.

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