

## The Eurofins Anti-bribery Policy ("the Policy")

### Message from the CEO

*"Dear Eurofins team member,*

*Integrity is at the heart of all companies belonging to the Eurofins Group. Our customers expect us to be exemplary in our integrity in rendering our services and carrying out our business, and so untainted integrity is probably our single most important asset.*

*We at Eurofins take pride that integrity, impartiality and independence form an integral and unalienable part of our corporate culture. Eurofins has always been taking a strong and clear stance against any form of bribery and corruption. With this Eurofins Anti-bribery Policy, which expands on the principles laid out in the Eurofins Group Code of Ethics, we are providing more detailed advice and recommendations on how to identify and avoid improper behaviour in our day-to-day business decisions."*

### The Eurofins Companies Stance Towards Bribery and Corruption

The Eurofins Companies (defined as Eurofins Scientific SE and any entity controlled whether directly or indirectly by it, individually referred to as a "**Eurofins Company**" and collectively as "**Eurofins Companies**" or "**The Eurofins Companies**") position towards bribery is clearly described in the Eurofins Group Code of Ethics:

***"We are resolutely opposed to bribery and corruption in whatever forms it may take."***

The Eurofins Companies are committed to conducting their business with honesty and integrity, and are therefore committed and adhere to a zero-tolerance approach towards any form of bribery and corruption.

### Scope of the Policy

The Policy applies across all Eurofins Companies and to all of their employees and directors<sup>1</sup>. Each Eurofins Company will ensure that any third party (individual or organisation) for whose conduct that Eurofins Company may be responsible complies with standards at least as rigorous as the Policy. This may apply to any third party who performs work for or on behalf of one or more Eurofins Companies without being an employee. Companies and joint ventures in which the Eurofins Companies do not have a controlling interest should be provided with a copy of and apply the Policy.

The Policy is meant to set a general standard applicable throughout the Eurofins Companies. It does not override requirements of local law: whenever local law specifies stricter requirements than this Policy,<sup>2</sup> local law shall always prevail.

This Policy should be read in conjunction with the [Eurofins Group Code of Ethics](#)<sup>3</sup>:

### Definition of Bribery

Bribery is a prohibited concept defined in a number of national and international laws, including but not limited to the Foreign Corrupt Practices Act 1977 ("**FCPA**") in the US, the UK Bribery Act 2010 in the UK (the "**UK Bribery Act**") and the French criminal code (as amended by the Loi Sapin II 2017) in France, most of which have extra-territorial reach.

In the Policy, bribery is defined as

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<sup>1</sup> The terms employee, director, Associate, Intermediary and any other terms designating persons or groups of persons as well as the terms "he" or "she" in this Policy are not meant to specify any gender and are to be read as being strictly non-discriminatory.

<sup>2</sup> By way of example only, in France, the strict provisions of Loi Sapin II must be fully adhered to.

<sup>3</sup> <https://cdnmedia.eurofins.com/corporate-eurofins/media/12142715/code-of-ethics-final-29072016.pdf>

- giving, offering, promising, requesting, agreeing to receive, authorising or receipt or acceptance of anything of value, which need not be financial, including any payment, gift, loan, fee, reward, recommendation, referral or other advantage to or from any person or entity;
- in order to:
  - influence the person or entity corruptly or improperly in their actions or inactions, whether in their exercise of duty or otherwise; or
  - gain any commercial, contractual, regulatory, personal or other improper advantage.

Bribery can be direct or indirect through third parties, and bribery can occur between private parties as well as where there is a government official.

Examples include, but are not limited to:

- bribery to secure or keep a contract;
- bribery to secure an order;
- bribery to secure advantageous tax or customs treatment;
- bribery to use a particular product, supplier or service provider;
- bribery to recommend or refer a particular product, supplier or service provider (including but not limited to kickback arrangements with doctors and other healthcare professionals in exchange for referrals);
- bribery to gain any advantage over a competitor;
- bribery of a local, national or foreign official to secure a contract;
- bribery to falsify a test report; and
- bribery to obtain a permit, licence or certificate.

Bribery:

- is not limited to offering money – it can include anything of value, including but not limited to inappropriate gifts, favours, entertainment and hospitality or employment (see below for details);
- is not limited to offering something of value to government officials – any person or entity in the private sector can be subject to a bribe;
- is not limited to offering or giving bribes, it can include receiving money, employment or other things of value;
- may be committed by the use of charitable or political donations, offers of employment or the use of various kinds of sponsorship; and
- includes so called facilitation payments, which are small payments made to government officials to expedite or secure performance of a non-discretionary, routine government action, for example approving licensing applications, granting permits or applying customs or tax treatment.

See below for examples of red flags / corruption risks.

### **Consequences of Bribery**

If any employee, director or other person acting for or on behalf of any Eurofins Company (referred to in the Policy as an "**Associate**") is found to have committed an act of bribery, the individual may face punishments including but not limited to imprisonment and/or monetary penalties, which will not be funded by the Eurofins Company. Further, where a Eurofins Company concludes that an act of bribery has been committed, the Associate will also be subject to disciplinary action up to and including termination of the Associate's employment or other contractual relationship with the Eurofins Company. These actions may also be applied to Associates who condone or fail to report an act of bribery.

In addition to the above, if an Associate is found by a court of law or regulator to have committed an act of bribery, the Eurofins Company could, amongst other things, be punished with a substantial fine, or be prevented from tendering for Government contracts and potentially face trade restrictions. Directors and executives of the Eurofins Company may also be held personally liable for breaches committed by Associates, potentially facing significant fines and/or imprisonment.

As local law on bribery often has extra-territorial reach (e.g the FCPA, the UK Bribery Act and Loi Sapin II), acts of bribery may be prosecuted and fined in multiple countries.

## External Relationships

Where a Eurofins Company uses third parties including but not limited to advisors, consultants, resellers, agents and joint venture partners (the "**Intermediary**") to assist with business, the following must be performed:

- background checks (including but not limited to checks to highlight any previous unethical behaviour) on the Intermediary must be performed before entering the business relationship;
- in-person due diligence interviews with the Intermediary should be performed before entering into the relationship if this is determined appropriate to the risk of the work performed by the Intermediary;
- the Local Compliance Officer<sup>4</sup> must provide prior approval in writing before entering the relationship;
- the Intermediary must be provided with and trained in the Policy at a level appropriate to the risk of the work performed by the Intermediary;
- the Intermediary must not take any action for or on behalf of the Eurofins Companies prior entering into a contract including the below referenced items; and
- the contract with the Intermediary should include the following items:
  - clearly define the scope of work and deliverables;
  - clearly define the length of the engagement (which must not exceed 2 calendar years without following a formal renewal process);
  - append a copy of the Policy;
  - explicitly forbid bribery in any form;
  - include appropriate representations and warranties concerning compliance with applicable anti-bribery and corruption legislation and regulation and the Policy;
  - require the third party to issue annual certifications in respect of compliance with applicable anti-bribery and corruption legislation and regulation and the Policy;
  - include termination rights for the contracting Eurofins Company in the event of breach of bribery related representations and warranties and/or the Policy;
  - include rights for the contracting Eurofins Company to audit the Intermediary to assess compliance with the contract and the Policy; and
  - require the Intermediary to provide regular updates on the nature and extent of the work performed on behalf of the Eurofins Companies.

## Gifts and Hospitality

As a general rule, you must not accept any gifts or hospitality from third parties which is given with an intent to obtain an improper advantage (or which gives the appearance of an intention to obtain an improper advantage). It is never acceptable to accept cash or a cash equivalent. In all cases, any gift or hospitality that cannot be politely declined or returned, must be declared in writing to the Company MD and, if practicable, donated to an appropriate charity. It is generally not acceptable to accept invitations to business meals or any other events (sport, music etc.).

If, as an exception to the above, you want to accept an invitation to an ordinary, proportionate and appropriate hospitality event which has significant business content such as a group conference or training seminar, you must first seek prior written approval from the President or Managing Director of the Eurofins Company that employs you (the "**Company MD**") prior to confirming your attendance. If you are invited to attend a group meal as part of the hospitality event, you must only attend if it is offered to all participants and in each case as a courtesy to the host organisation only. You must never attend if the invitation is made with the intention to obtain an improper advantage or may give the appearance of an intention to obtain an improper advantage. Unless impossible in practice, you should pay your share of expenses and claim a refund later as and if permitted by the applicable travel and expense policy of the Eurofins Company that employs you.

In exceptional cases, a spontaneous invitation may be issued for hospitality which meets the foregoing criteria but which does not afford an opportunity to seek prior approval and which you do not feel able to politely decline. You should try to contribute your share of expenses but, if not, you will need to notify your Company MD immediately after the event.

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<sup>4</sup> The Local Compliance Officer is (i) the Financial Director of the relevant National Service Centre, or (ii) any other individual nominated by the Financial Director of the relevant National Service Centre, or (iii) the Compliance Manager of the Eurofins Company nominated by the Legal Representative of the Eurofins Company concerned, provided in each case that these individuals are approved in writing by the Group Compliance Officer.

The Policy does prohibit you from accepting gifts other than branded low-value merchandise articles, provided that these items do not exceed the value of EUR 5 (per item, per instance) and EUR 20 in aggregate for all such gifts received per year. If you are offered any other gift which you do not feel able to politely decline, it must be declared in writing to the Company MD and, if practicable, donated to an appropriate charity. If approved in writing by the MD of the Eurofins Company that employs you, this Policy does not prohibit you from giving ordinary, proportionate and appropriate gifts (preferably with Eurofins Companies' branding) and hospitality to third parties (including but not limited to suppliers, customers and potential customers) if and only if this is customary practice in your country and provided that these gifts or invitations do not exceed the value of EUR 50 (per item, per instance) in each case as a courtesy only and never with an intent to obtain an improper advantage (or if it may give rise to the appearance of an intention to obtain an improper advantage).

For the avoidance of doubt, you are strictly prohibited from accepting or giving a gift or hospitality from a third party in the following situations:

- (a) it is made with the intention of improperly influencing a third party including in respect of obtaining or retaining business, gaining business advantage over a competitor, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favourable treatment or benefits;
- (b) it is given or received in your name and not in the name of the Eurofins Company that employs you;
- (c) it includes cash or a cash equivalent (such as gift certificates, stored-value cards or vouchers);
- (d) it is of an inappropriate type or value or given at an inappropriate time (e.g. during or after a competitive tender process); or
- (e) it is given secretly and not openly.

Eurofins Companies appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. However, the Policy must always be complied with (save for in limited circumstances as specified in the paragraph entitled Exceptions below). Furthermore, it is likely that the Eurofins Companies' customers and suppliers will have their own rules and policies on gifts and hospitality. You should be careful to not receive or give a gift or hospitality that violates the respective partners' internal policies or procedures or the applicable local laws and regulations.

Particular caution should be applied when offering gifts or hospitality to government officials or officials representing state-owned bodies or enterprises. As a general rule, no gifts or hospitality of any nature or value should be given to government officials or officials representing state-owned organizations or enterprises without prior written approval from your Company MD after having received approval from the Local Compliance Officer in charge.

All gifts and hospitality must be fully and accurately recorded and evidenced in the official books and records of the relevant Eurofins Company.

### **Charitable Gifts and Contributions**

Charitable gifts, contributions and patronage (including but not limited to donations and sponsorship), whether monetary or non-monetary cannot be made using funds belonging to a Eurofins Company unless pre-approved in writing by (i) the Company MD after having received approval therefore as a specifically approved budget item or following the appropriate shareholder approval process and (ii) the Local Compliance Officer.

### **Political Contributions**

The contribution of Eurofins Companies funds or the use of Eurofins Companies assets or facilities for the benefit of political parties or candidates in any country or for any lobbying practice is strictly prohibited.

### **Record Keeping and Monitoring**

Each and every Eurofins Company must keep complete and thorough financial records and have appropriate internal controls in place. All Associates must record the business reason for making any payments or gifts to external parties and provide evidence for the payment (see below). All expense claims relating to hospitality, gifts or expenses incurred for external parties, must be approved by your line manager and submitted in accordance with applicable rules. No Associate is permitted to self-approve expenses.

All accounts, invoices, notes and other documents and records relating to dealings with external parties, such as customers, potential customers, suppliers and business contacts, should be prepared and maintained with accuracy and completeness. No accounts are to be kept “off the record”, whether or not to facilitate or conceal any improper payments.

Eurofins Companies and the Eurofins Group Service Center will develop and implement on a risk basis suitable monitoring and audit processes to ensure that this Policy is being followed. In particular, the Group Compliance Officer with the support of Local Compliance Officers is responsible for assisting Company MDs with this and may develop additional guidance and/or procedures to assist Associates comply with this Policy and with applicable law and regulations. The Group Compliance Officer is also responsible for reviewing the effectiveness of this Policy and reporting to the Board of Eurofins Scientific SE on a regular basis.

### **Reporting**

Compliance and integrity is a task for everyone within each Eurofins Company and cannot be delegated. All Associates have a responsibility to detect, prevent and report instances not only of bribery, but also of any other suspected activity or wrongdoing in connection with any activities undertaken by a Eurofins Company. Associates should raise concerns about any actual or potential violation of this Policy at the earliest possible stage with their Company MD.

Employees should report the issue or concern to their Company MD, the Local Compliance Officer or contact the Whistleblowing Contact (as defined below under *Whistleblowing point of Contact*).

### **Risk Assessments**

The Eurofins Group Service Center will develop and implement a suitable training programme for Company MDs and Local Compliance Officers in respect of the bribery risk as it relates to the Eurofins Companies.

The Company MDs and Local Compliance Officers are required to review and assess the risk of actual or perceived bribery within their jurisdiction at least once per year. The degree to which bribery and corruption are perceived to be an issue in a certain country forms one of the key input factors for this assessment.<sup>5</sup> Where the risk is assessed as being high, they are required to formulate, implement and report on a risk mitigation plan to proactively manage the risk of inappropriate conduct.

### **Training and Communication**

The Policy shall be communicated to each Company MDs and Local Compliance Officer, who must confirm in writing that they have received, understand and will comply with the Policy. The Policy is also available on Eurofins Group Intranet (DMS).

It is the responsibility of each Company MD and Local Compliance Officer to further communicate the content of this Policy to all Associates and every Intermediary within their jurisdiction, and to ensure those reporting to them or acting on behalf of the Eurofins Company they are in charge of are made aware of and understand the Policy.

The Eurofins Group Service Center will develop and implement a suitable anti-bribery and corruption training programme for Associates. This will be the responsibility of the Group Compliance Officer.

### **Exceptions**

Whilst in general the regulations contained in the Policy must be strictly adhered to and no exceptions can be allowed, in rare cases exceptions may be possible. Any Associate who believes that an exception to any of these policies is appropriate and in the best interest of the Eurofins Company he is working for in a specific case should first contact his or her Company MD. If the Company MD agrees that an exception is appropriate, this approval needs to be confirmed in writing by the Group Compliance Officer (who will record the basis for the exception in writing) prior to any action or inaction being taken that would violate the terms of the Policy.

In particular, where a facilitation payment is being extorted or you are being coerced to pay it and your safety or liberty is under threat or you feel you have no alternative but to pay, then make the requested payment and report this to your

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<sup>5</sup> A useful tool to assess the corruption risk in any given country is the Corruption Perceptions Index published by Transparency international - <https://www.transparency.org/>.

Company MD and the Group Compliance Officer as soon as possible. The Company MD must report and explain the payment to the Group Compliance Officer promptly.

### Whistleblowing Point of Contact

The Eurofins Companies also have a whistleblowing point of contact that is readily accessible for all Associates via the Eurofins Group Intranet (DMS) and the Eurofins Companies' website, via the following [link](https://www.eurofins.com/investor-relations/corporate-governance/whistleblowing): <https://www.eurofins.com/investor-relations/corporate-governance/whistleblowing> (the "**Whistleblowing Contact**"). The Whistleblowing Contact should also be made available to any third party acting for or on behalf of the Eurofins Companies.

The Whistleblowing Contact is intended to encourage and enable Associates and third party representatives to confidentially raise concerns in respect of non-compliance with this Policy (or with the Eurofins Group Code of Ethics) without fear of retaliation, so that the Eurofins Companies can take prompt action to address and correct inappropriate conduct or actions.

### Bribery Red Flags

The following is a list of possible red flags that may arise during the course of your work for a Eurofins Company and which may raise concerns under various anti-bribery laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for a Eurofins Company, you must report them promptly to your Company MD, the Local Compliance Officer or the Whistleblowing Contact:

- (a) you become aware that a third party dealing with a Eurofins Company engages in, or has been accused of engaging in, improper business practices;
- (b) if any a third party unreasonably refuses to divulge adequate compliance information during due diligence processes;
- (c) you learn that any third party with which a Eurofins Company has or plans a business relationship has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having (or claims to have) a 'special relationship' with foreign public officials or representatives of state-owned entities;
- (d) a third party insists on receiving a commission or fee payment before committing to sign up to a contract with the relevant Eurofins Company or carrying out a government action on its behalf;
- (e) a third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- (f) a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- (g) a third party requests an unexpected additional fee or commission to 'facilitate' a service;
- (h) a third party requests excessive gifts, invitations or hospitality before commencing or continuing contractual negotiations or provision of services with the relevant Eurofins Company;
- (i) a third party requests that a payment is made to 'overlook' potential legal violations;
- (j) a third party requests that you provide employment or some other advantage to a friend or relative;
- (k) a third party requests that you make a political contribution or donation to the party or charity of their choice before agreeing to provide a service to, or undertake a business relationship with the relevant Eurofins Company;
- (l) you receive an invoice from a third party that appears to be non-standard, customised and/or does not comply with the contractually agreed terms;
- (m) a third party refuses to put terms agreed in writing;
- (n) you notice that a Eurofins Company has been invoiced for a commission or fee payment that appears large or unusual given the service stated to have been provided;
- (o) a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to the Eurofins Companies;
- (p) you are offered an unusually generous gift or offered lavish hospitality by a third party; and

- (q) you become aware that a healthcare professional dealing with any Eurofins Company is receiving payment or any other improper advantage in exchange for recommendations or referrals to any particular product, supplier or service provider.

On behalf of the Eurofins Board of Directors

Dr. Gilles Martin

Chief Executive Officer