



# The Eurofins Group Policy on **Ethical Behaviour** during **Audits,** **Inspections** and **other Offsite** **Operations**



## THE EUROFINS STANCE TOWARDS ETHICAL BEHAVIOUR DURING AUDITS, INSPECTIONS AND OTHER OFFSITE OPERATIONS

Eurofins<sup>1</sup> business model is built on integrity and reputation. Our clients trust us in areas that are very sensitive to them and, along with regulators and communities must be able to trust our results and our business. As a consequence, the highest level of integrity, trustworthiness and competence must be shown during Eurofins' audits, inspections and other offsite<sup>2</sup> operations (further collectively referred to as "**Offsite Operations**").

Eurofins takes a zero tolerance stance towards illegal, unethical or improper practices affecting any of its Offsite Operations. All Eurofins leaders,<sup>3</sup> directors, employees (referred to in this Policy as "**Eurofins Members**") as well as natural or legal persons acting for, or on behalf of, any Eurofins Company (referred to in this Policy as "**Associates**") are responsible for safeguarding Eurofins' ethical practices as well as reporting any situation that may be adversely affecting the quality and integrity of the data and/or reports produced.

### HOW THIS POLICY WORKS

This Policy applies across all Eurofins Companies and to all of Eurofins Members and Associates. 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, this Policy.

This Policy sets out ethical behaviour standards for any Eurofins Member or Associate who carries out or who is involved in any aspect of Eurofins' Offsite Operations. Such persons are required to comply with the terms of this Policy at all times.

The Policy is meant to set a general standard applicable throughout the Eurofins Companies. It does not override requirements of local laws or applicable standards: whenever a local law or an applicable standard specifies stricter requirements than this Policy, the local law or the standard shall always prevail. This Policy has to be read as providing recommendations and guiding principles, not as a legally binding document committing any Eurofins Company. This Policy should be implemented in local policies, rules and operating processes/procedures by each Eurofins Company, in accordance with locally applicable laws and other requirements covering their activity.

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

### RESPONSIBILITY

Eurofins will monitor the effectiveness of this Policy to ensure it is achieving its overall aims. Recommendations for any amendments to this Policy should be submitted to the person responsible for quality management<sup>4</sup> in the relevant Eurofins Company in the first instance. Only the amendments approved by and within each Eurofins Company according to the laws of their jurisdiction are binding.

Eurofins Companies must ensure that they have available the personnel, facilities, equipment, materials, methodologies, systems and support services necessary to manage and perform Offsite Operations according to all applicable laws, requirements and standards.

A quality manager or another person responsible for quality management, as defined by each Eurofins Company, will have day-to-day responsibility for compliance with this Policy.

<sup>1</sup> 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".

<sup>2</sup> For the purpose of this Policy, "offsite" means located at client or third party locations or otherwise outside of Eurofins' premises or sites.

<sup>3</sup> The terms leader, director, employee, Eurofins Member, Associate 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>4</sup> A quality manager or another person responsible for quality management is appointed by the President or Managing Director in each Eurofins Company. If no appointment is made, the President or Managing Director of the respective Eurofins Company will take this role.

Eurofins Members and Associates share responsibility for ensuring the highest quality standards in Eurofins' Offsite Operations. This includes:

- applying principles of honesty, integrity and ethics to every aspect of an audit, inspection or another offsite activity from reviewing requests, collecting information through visual observation, reviewing and assessing provided documentation, inspecting products and facilities, testing, throughout data life cycle (creation, processing, review, reporting, retention and retrieval) up to and including reporting to archiving, waste disposal and management of the process;
- adhering to the highest professional and ethical standards on a daily basis;
- acting in compliance with all applicable regulatory, industry and company standards, policies, processes and procedures;
- following all applicable procedures in the relevant process and data generation to ensure such data is of known and documented quality and compliance;
- bearing ultimate responsibility for the validation and accuracy of their documentation;
- ensuring that ethical performance and data integrity is never compromised by any other objective of client, third party or Eurofins' operations;
- never intentionally improperly manipulating or falsifying activities, procedures or records in any way; and
- being responsible for safeguarding relevant ethical practices and being responsible for reporting immediately upon becoming aware of any situation that may be adversely affecting the quality and/or integrity of the data produced as well as co-operating with the quality manager or another person responsible for quality management in respect of any such incident.

A list of Do's and Don'ts to help provide practical guidance for Eurofins Members and Associates in relation to this Policy is attached as Appendix 1.

## COMMITMENT TO COMPLIANCE AND ABSENCE OF CONFLICT OF INTEREST

Eurofins Members and Associates are required to comply with all relevant Eurofins compliance policies, including the [Eurofins Group Code of Ethics](#), processes and procedures.

Eurofins Members and Associates are responsible for avoiding conflicts between their personal interests and the interests of companies forming the Eurofins Group. This includes avoiding any situation that could appear to present the potential or risk of a conflict of interest even if such conflict of interest does not actually arise.

Whenever Eurofins Members or Associates have, or anticipate, dealings with a business, in which they or a family member or a relative have or may have an interest, they need to disclose such dealings to the person responsible for quality management in the relevant Eurofins Company, the President or Managing Director of that Eurofins Company and to a member of the Group Operating Council (GOC) if they are themselves the leaders or directors of a Eurofins Company.

Eurofins Members and Associates must not accept employment or engagement with a Eurofins client or competitor. Eurofins Members and Associates must not be engaged in any decisions or transactions in which they or a family member or a relative have or may have an interest.

## INTERACTIONS WITH CLIENT AND THIRD PARTY REPRESENTATIVES DURING OFFSITE OPERATIONS

Eurofins recognises that Eurofins Members and Associates will regularly interact with client and third party representatives during the course of their Offsite Operations. Eurofins Members and Associates must ensure that they maintain the highest ethical standards in all interactions with such persons.

Eurofins Members and Associates are required to strictly adhere to the [Eurofins Group Anti-Bribery Policy](#). This includes avoiding any situation or interaction which is improper, unethical, illegal or which may create undue influence or an appearance of such undue influence on their activities.

Eurofins Members and Associates must immediately report any concerns or 'red flags' in relation to their dealings with client and third party representatives using the reporting options specified in this Policy. A list of possible 'red flags' to help provide guidance to Eurofins Members and Associates in this regard is attached as Appendix 2.



## QUALIFICATIONS AND COMMITMENT TO PROFESSIONAL AND TECHNICAL DEVELOPMENT

Eurofins believes that having highly qualified, ethical and professional staff is the most important aspect in assuring the highest level of data quality and service in its industry. Eurofins is therefore committed to furthering the professional and technical development of Eurofins Members and Associates at all levels.

Eurofins Members and Associates must hold and maintain all necessary and appropriate academic, professional and regulatory qualifications, accreditations, training and experience required for the proper performance of their duties. They are also responsible for furthering their own professional and technical development.

Eurofins Companies shall provide appropriate training and development and ensure the required standards of training and qualification are met.

## PERSONAL SAFETY, ALCOHOL AND DRUG CONSUMPTION

Eurofins is committed to providing and maintaining a safe working environment. Eurofins Members and Associates must follow all applicable health and safety policies and procedures at all times, including the principles and guidance laid out in the [Eurofins Group Health and Safety Policy](#) or any similar applicable local policy.

Eurofins Members and Associates are responsible for conducting any necessary risk assessment for Offsite Operations and for ensuring Eurofins' and/or client's and/or third party's policies and procedures for dealing with any hazards or particular safety considerations are followed.

Eurofins Members and Associates are expected to arrive at work fit to carry out their job and to be able to perform their duties safely without any limitations. Eurofins will not accept any personnel arriving at work under the influence of alcohol or drugs, and/or whose ability to work is impaired in any way by reason of the consumption of alcohol or drugs (whether or not those were consumed outside working hours). In this context "drugs" includes the use of controlled drugs, psychoactive or mind-altering drugs and the misuse of prescribed or over-the-counter medication.

Eurofins Members and Associates who are prescribed medication must seek advice from their doctor or pharmacist about the possible effect on their ability to carry out their job as well as any required travel, and must report any limitations identified to their direct supervisor without delay in accordance with applicable local policy.

## EUROFINS COMPANY VEHICLES

All Eurofins Members and Associates must comply with any Eurofins' policies and procedures in relation to the use of Eurofins- or client-provided vehicles and in respect of transportation safety.

All Eurofins Members and Associates who drive a vehicle on Eurofins' business are required to have a valid driver's licence. Eurofins Members and Associates must operate any Eurofins- or client-owned, leased or rented vehicles safely and in compliance with all applicable laws and regulations. They must not drive or operate a vehicle at any time when their ability to do so is impaired, affected or influenced by alcohol, illegal drugs, prescribed or over the counter medication, illness, fatigue or injury.

## DATA INTEGRITY AND RECORDKEEPING

Eurofins Companies must maintain all necessary operating, quality and evaluation policies, processes and procedures for conducting Offsite Operations.

All Eurofins Members and Associates must carry out their tasks impartially and comply with Eurofins policies, processes and procedures as described in any applicable handbook, operating manuals or other procedures or programs provided to them.

Eurofins Members and Associates must meet the highest standards of ethical conduct and accuracy in relation to each step of an audit, inspection or another offsite activity and ensure data is complete, consistent and accurate throughout the data life cycle (creation, processing, review, reporting, retention and retrieval).



## PROHIBITION ON MANIPULATION OF DATA AND REPORTS

Eurofins Members and Associates are strictly prohibited from manipulating any data, equipment and data systems, records or reports produced. Eurofins Members and Associates must report as described in section “Reporting and Investigation, Protection from Detrimental Treatment” any instances of any failure by any person to adhere to applicable processes and procedures.

## CONFIDENTIALITY

Eurofins respects confidentiality. The duties to respect confidentiality may arise by law, pursuant to an agreement with a client, business partner or a third party or because of the relevant circumstances.

Eurofins Members and Associates must never keep or use non-public information,<sup>5</sup> unless either:

- it is specifically protected by a confidentiality agreement giving them the right access to it, in which case the terms of the relevant agreement must be observed;
- it has been provided or legally obtained with the intention that it be used by the Eurofins Member or Associate concerned in the proper performance of their duties; or
- it is Eurofins proprietary information that is needed to perform their duties.

Eurofins Members and Associates must never forward or disclose confidential information, unless they are duly authorised to do so.

Eurofins Members must report to their direct supervisor, and Associates to their designated contact person in a Eurofins Company, immediately if they know or suspect that any confidentiality requirements have been breached.

## ENVIRONMENTAL IMPACT

Eurofins is committed to ensuring its systems and processes meet the highest environmental standards. Eurofins Members and Associates are required to comply with any locally applicable laws as well as relevant Eurofins’, client’s or third party’s policies, processes or procedures on the storage and shipment of hazardous materials, disposal of samples, chemical and other waste, and generally environmental protection.

## USE OF COMPANY RESOURCES

Eurofins Members and Associates are responsible for the proper, frugal and sustainable use, maintenance and security of all Eurofins Companies’ property used in the course of Offsite Operations. This includes any company-provided vehicles, apparatus, instruments, materials, consumables, computer or other IT equipment, software, mobile telephones, cameras and other equipment. Personnel must report immediately to their direct supervisor any loss or damage to such resources.

## INCIDENT MANAGEMENT

Eurofins Members and Associates must comply with any locally applicable law, policy, process or procedure on incident management. This includes a duty to report and document any incidents as required by any such law, policy, process or procedure.

Eurofins Members and Associates must specifically comply with any local law, policy, process or procedure on data recall.

## INTERNAL MONITORING AND CONTINUOUS IMPROVEMENT

Eurofins Companies must continually monitor Offsite Operations for compliance and shall conduct periodic reviews of their relevant processes and procedures as well as evaluation of the relevant personnel’s performance.

Eurofins Companies, Eurofins Members and Associates shall be responsible for supporting continuous improvement in Offsite Operations, including the requirements of this Policy.

<sup>5</sup> In this context, “information” refers to any data, application or document, whether physical or electronic and whether it comes from a Eurofins Company, customer, competitor or any other third party.

## REPORTING AND INVESTIGATION, PROTECTION FROM DETRIMENTAL TREATMENT

It is vital that all Eurofins Companies, Eurofins Members and Associates take responsibility to preserve Eurofins ethical business practices. Any person who knows of, or witnesses any violation or attempted violation of this Policy or any related business, quality, data integrity, testing or operating policy, process, procedure or standard is required to report at the earliest possible stage the activity to the person responsible for quality management in the relevant Eurofins Company. Reports may also be made to their direct supervisor in a Eurofins Company, or the President or Managing Director of the Eurofins Company concerned, or the relevant Eurofins Local Compliance Officer or legal department. If for any reason a person would prefer to report their concerns beyond the Eurofins Company concerned, they may contact the Whistleblowing Point of Contact (see below).

An investigation will occur to remedy any situation regarding these allegations. Where necessary the person responsible for quality management, in collaboration with appropriate staff, will complete a corrective action plan, as required by locally applicable laws, policies, processes or procedures, addressing the root causes of any issue identified. The corrective action plan may include additional training or changes in the relevant local policies, processes or procedures.

If after reporting any violation or attempted violation of this Policy or any related business, quality, data integrity, testing or operating policy, process, procedure or standard a Eurofins Member or Associate is of the opinion that the concern has not been appropriately addressed, that Eurofins Member or Associate is required to report their concerns to a higher up role or to the Whistleblowing Point of Contact.

Eurofins will not tolerate any detrimental treatment of, or retaliatory action against anyone who raises, in good faith, a concern in accordance with this Policy. Eurofins will take appropriate steps to protect such individuals in line with applicable local laws, including taking disciplinary action (up to and including summary dismissal or termination of contract with immediate effect, as may be relevant) where possible against anyone found to be threatening or pursuing any form of retaliation against the individual.

## BREACH OF THIS POLICY

Eurofins will take appropriate disciplinary and/or other action against any individual who acts in breach of this Policy, which may include summary dismissal or termination of contract with immediate effect, as may be applicable.

Since data integrity is so vital to our business practices, any Eurofins Member or Associate found intentionally falsifying or manipulating data or otherwise acting unethically during any audit, inspection or another offsite activity is liable to summary dismissal or termination of contract with immediate effect, as may be applicable.

A failure to report concerns as required by the Policy may also be treated as serious misconduct and may lead to dismissal or termination of contract, as may be applicable, subject to local laws.

## COMMUNICATION AND TRAINING

This Policy shall be communicated to each President or Managing Director of a Eurofins Company, who must confirm in writing that they have received, understood and will comply with this Policy and have or shall have implemented it into a binding local policy in compliance with local laws. This Policy is also available on Eurofins Group Intranet (DMS).

It is the obligation of each President or Managing Director to further communicate the content of this Policy to all Eurofins Members and Associates under their responsibility, and to ensure those reporting to them, or acting for, or on behalf of, the Eurofins Company they are in charge of are made aware of and understand the Policy.

Each Eurofins Company will take such measures as may be necessary to ensure the proper training, supervision and instruction of all personnel involved in Offsite Operations regarding all locally applicable laws, policies, processes and procedures, including, as a minimum, the standards set out in this Policy.

All personnel involved in Offsite Operations are required to undertake appropriate training in relation to the matters addressed in this Policy. This includes technical training and the completion on an annual basis of any confirmations of this Policy and any other relevant policy.



## GENERAL QUERIES

Individuals are encouraged to communicate any questions about this Policy and its application to their direct supervisors in Eurofins Companies or the person responsible for quality management in the relevant Eurofins Company of the Local Compliance Officer. If you are unsure who to speak to, or if you would prefer to communicate questions beyond the Eurofins Company concerned, please contact the Compliance Helpline on the Company's intranet site (DMS).

## WHISTLEBLOWING POINT OF CONTACT

Eurofins has a Whistleblowing Point of Contact that is readily accessible for all Eurofins Members and Associates via the Eurofins Group Intranet (DMS) and Eurofins website, via the following link: <https://www.eurofins.com/about-us/corporate-sustainability/governance/whistleblowing/> (the "**Whistleblowing Contact**"). The Whistleblowing Contact is also available to any third party.

The Whistleblowing Contact is intended to encourage and enable Eurofins Members, Associates and third parties to confidentially raise concerns in respect of non-compliance with this Policy (or with the [Eurofins Group Code of Ethics](#) or any other Eurofins Company policy or any applicable laws) without fear of retaliation by Eurofins, so that the Eurofins Companies can take prompt action to address and correct inappropriate conduct or actions.

On behalf of the Eurofins Group Operating Council

Dr. Gilles Martin  
Chief Executive Officer



## APPENDIX 1

### ETHICAL BEHAVIOUR DURING AUDITS, INSPECTIONS AND OTHER OFFSITE OPERATIONS – DO'S AND DON'TS

The following is an indicative (but not exhaustive) list to help guide the ethical behaviour during audits, inspections and other offsite operations:

#### DO'S

- DO** familiarise yourself with this Policy and all applicable guidance on ethical behaviour, including the Eurofins Group Code of Ethics and the Eurofins Group Anti-Bribery Policy
- DO** always follow applicable Eurofins- and industry-accredited audit and inspections procedures, and ensure you are properly qualified and trained to carry out your role
- DO** always follow applicable health and safety procedures
- DO** always follow applicable rules for the use of any company car and follow security procedures for company/client property and information at all times
- DO** accurately document and report testing data, measurements and results
- DO** complete records in real time as the task occurs and ensure all records are legible
- DO** follow approved correction procedures to deal with any unintentional errors
- DO** maintain all records on controlled forms and logs and retain original documents for a minimum of 5 years, unless applicable local laws and standards require otherwise
- DO** keep all work and client information confidential, keep data secure and **DO NOT** post work related materials on social media
- DO** raise any potential conflicts of interests or questionable interactions with clients, suppliers or colleagues in accordance with the applicable local policy
- DO** notify your direct supervisor, the person responsible for quality management or the President or the Managing Director of the Eurofins Company that you work for or the Local Compliance Officer if you feel there are undue pressures or conflicting expectations in relation to your work
- DO** stay alert to any attempt by a client, supplier or another third party to inappropriately influence your work
- DO** report any concerns or 'red flags' around interactions with a client, supplier or another third party, including any attempt to unduly influence or manipulate the outcome of your activities
- DO** consult your direct supervisor or the person responsible for quality management in your Eurofins Company for guidance, as and when needed, and especially in cases where the operational procedures are unclear
- DO** commit to reporting any concerns about unethical behaviour

#### DON'TS

- Do NOT** accept any undue influence from, or allow your position to be compromised by, any client, supplier or another third party
- Do NOT** accept any gifts, gratuities or hospitality in breach of Eurofins' policies
- Do NOT** 'cut corners', take unapproved 'short cuts' or change or adapt any operating procedure in any aspect of an audit, inspection or another offsite activity – regardless of any client or internal objectives, deadlines or pressures
- Do NOT** intentionally manipulate systems or misrepresent, alter, change, erase, invent, omit or mis-record any data, measurements, intermediate calculations, results or conclusions
- Do NOT** back date/fill in data where there are gaps in record keeping without proper error correction documentation following an approved process and do not enter any dates/data in advance of any activity
- Do NOT** edit, erase or write over previously recorded data





**Do NOT** make false statements or seek to deceive anyone in relation to any Offsite Operations

**Do NOT** intentionally misrepresent or sign off on another individual's work as your own or represent your work as someone else's

**Do NOT** act in a way which risks the health or safety of you or your colleagues

**Do NOT** intentionally dispose of waste illegally or breach any environmental procedures

**Do NOT** take any action which breaches an applicable law, regulation or internal policy, process or procedure

**Do NOT** assume a way of acting where an operating procedure is not clear. **DO** seek guidance from your direct supervisor or the person responsible for quality management in the Eurofins Company that you work for



## APPENDIX 2

### ETHICAL BEHAVIOUR DURING AUDITS, INSPECTIONS AND OTHER OFFSITE OPERATIONS – RED FLAGS

The following is an indicative (but not exhaustive) list of possible 'red flags' which may raise a concern in respect of anti-bribery or other unethical practices during the course of Offsite Operations:

- A client or third party representative offers to assist or seeks to interfere with any aspect of your work in breach of the approved procedure
- A client or third party representative suggests that you take a 'short cut' in your work or carry your work out in a different way than the approved procedure
- You are unreasonably refused access to any part or aspect of a client's or third party's site, operations or information necessary to properly carry out your work
- You are told by a client or third party representative that you must obtain audit or inspection data or information from a secondary source in breach of the approved procedure
- A client or third party representative offers to 'look after' or seeks to access any of your testing data, forms, logs, records, equipment or Eurofins' property
- You are offered excessive or unusually generous or lavish hospitality, invitations, gratuities or gifts by a client or third party representative
- A client or third party representative insists that you drink alcohol or be entertained over long periods or late at night
- A client or third party representative indicates they could help you in some way, for example to provide a personal benefit or further work opportunities to you, a friend or a relative
- You are made aware that a client or third party representative has been involved, or is willing to engage, in inappropriate business practices
- You are encouraged or requested by a client or third party representative to divulge confidential information relating to Eurofins or its clients or any third party
- A client or third party representative requests a fee or commission in exchange for future work or opportunities
- A party who appears to be unrelated to the relevant client or third party becomes involved in any aspect of your activities
- You feel that a client's or third party's interactions with you are intimidating or create undue pressure or influence
- A client or third party representative suggest that they may have compromising information about you or your work
- A client or third party representative offers to pay you a bribe in exchange for manipulating or falsifying any aspect of your work or for you to breach any applicable law, regulation or approved procedure

If you encounter any of these 'red flags' while working for, or on behalf of, a Eurofins Company, you must report them promptly in accordance with the applicable Eurofins policy.

