



# The Eurofins Group **Anti-Bribery Policy**

We at Eurofins take pride that integrity, impartiality and independence form an integral and unalienable part of our Group culture.

*Message from Eurofins CEO, Dr. Gilles Martin*



**Integrity is at the heart of the business 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 one of our most important assets.**

**We at Eurofins take pride that integrity, impartiality and independence form an integral and unalienable part of our Group culture. Eurofins has always been taking a strong and clear stance against any form of bribery and corruption. With this Eurofins Group 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.**

*Message from Eurofins CEO, Dr. Gilles Martin*

## THE EUROFINS STANCE TOWARDS BRIBERY AND CORRUPTION

The position of Eurofins Group<sup>1</sup> towards bribery is clearly described in the Eurofins Group Code of Ethics:

***“We are resolutely opposed to bribery and corruption regardless of its form.”***

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.

## HOW THIS POLICY WORKS

This Policy applies across all Eurofins Companies and to all of their leaders, directors and employees (referred to in this Policy as **“Eurofins Members”**).<sup>2</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 this Policy. This applies to any person acting for, or on behalf of, any Eurofins Company (referred to in this Policy as **“Associate”**). 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.

The Policy is meant to set a general standard applicable throughout the Eurofins Companies. It does not override requirements of local laws: whenever a local law specifies stricter requirements than this Policy,<sup>3</sup> the local law shall always prevail. As compliance matters are governed by local laws, this Policy has to be read as recommendations and guiding principles, not as a legally binding document committing any Eurofins Company. It needs to be implemented in local policies, rules and processes by each Eurofins Company according to locally applicable laws.

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

<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> 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 this Policy are not meant to specify any gender and are to be read as being strictly non-discriminatory.

<sup>3</sup> By way of example only, in France, the strict provisions of Loi Sapin II must be fully adhered to.

## DEFINITION OF BRIBERY

Bribery is a prohibited concept defined in a number of international and national laws, including, but not limited to, the Foreign Corrupt Practices Act 1977 (“**FCPA**”) in the U.S., the UK Bribery Act 2010 in the UK (the “**UK Bribery Act**”) and the French Criminal Code as amended and supplemented by the Law No 2016-1691 of 9 December 2016 on transparency, the fight against corruption and modernisation of economic life (“**Loi Sapin II**”) in France, most of which have extra-territorial reach.

## IN THE POLICY, BRIBERY IS DEFINED AS

- giving, offering, promising, requesting, agreeing to receive, authorising of 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 involved.

## 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 Eurofins Member or 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 any Eurofins Company. Further, where a Eurofins Company concludes that an act of bribery has been committed, the Eurofins Member or Associate may also face other consequences up to and including termination of his or her employment or another contractual relationship with the Eurofins Company. Such may also be applied to Eurofins Members and Associates who condone or fail to report an act of bribery.

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

As local laws 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 into the relationship;
- the Intermediary must be provided with, and trained in, this 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 to 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 this Policy;
  - explicitly forbid bribery in any form;
  - include appropriate representations and warranties concerning compliance with applicable anti-bribery and corruption legislation and regulation and this Policy;
  - require the Intermediary to issue annual certifications in respect of compliance with applicable anti-bribery and corruption legislation and regulation and this Policy;
  - include termination rights for the contracting Eurofins Company in the event of breach of bribery related representations and warranties and/or this Policy;
  - include rights for the contracting Eurofins Company to audit the Intermediary to assess compliance with the contract and this Policy; and
  - require the Intermediary to provide regular updates on the nature and extent of the work performed on behalf of the Eurofins Companies.

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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.

## GIFTS AND HOSPITALITY

As a general rule, Eurofins Members must not accept from any third parties any gifts or hospitality which is given with an intention 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 President or Managing Director of the Eurofins Company that you work for 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, bearing in mind 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 a written approval from the President or Managing Director of the Eurofins Company that you work for 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 an 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 you work for.

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 possible, you will need to notify in writing the President or Managing Director of the Eurofins Company that you work for immediately after the event.

The Policy does prohibit Eurofins Members from accepting gifts other than low-value promotional or advertising articles, provided that these items are of very modest value (in any case not exceeding EUR 5 per item, per instance and EUR 20 in aggregate for all such gifts received by a beneficiary per year or lower limits as may be set by the respective Eurofins Company). In any case, any gift received, even falling within the exceptions, should not be seen as potentially creating inducement in the context of your country. If you are offered any other gift, which you do not feel able to politely decline, it must be declared in writing to the President or Managing Director of the Eurofins Company that you work for and, if practicable, donated to an appropriate charity.

If approved in writing by the President or Managing Director of the Eurofins Company that you work for, 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, service providers, customers and potential customers) if and only if this is customary and appropriate practice in your country. These gifts or hospitality must not represent or appear to represent inducement, can only be made as a courtesy and never with an intent to obtain an improper advantage (or create an appearance of an intention to obtain an improper advantage) and in any case must not exceed the value of EUR 50 per item, per instance and EUR 100 in aggregate for all such gifts and hospitality received by a beneficiary per year or lower limits as may be set by your Company.

To avoid any doubt, Eurofins Members are strictly prohibited from accepting or giving a gift or hospitality from/to any 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 you work for;
- 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.

In everything that concerns the above, where an approval is required, the Presidents or Managing Directors of Eurofins Companies must seek the approval of a more senior person they report to, generally Eurofins shareholder representative supervising their Company.



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 such in another one. However, this 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, suppliers and service providers will have their own rules and policies on gifts and hospitality. Eurofins Members 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 (i) the President or Managing Director of the Eurofins Company that you work for and (ii) the Local Compliance Officer.

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 relevant President or Managing Director of the Eurofins Company after he or she has received written approval thereof as a specifically approved budget item or following the appropriate shareholder approval process, (ii) the Local Compliance Officer and (iii) the Group 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 Eurofins Members must record the business reason for making any payments, including any gifts or hospitality offered to third parties, and provide evidence for the payment (see below). All expense claims relating to hospitality, gifts or expenses incurred for third parties must be approved by your direct supervisor and submitted in accordance with applicable rules in your Company. No Eurofins Member is permitted to self-approve expenses. Presidents or Managing Directors of Eurofins Companies must have all their expenses approved in writing by a more senior person they report to, generally Eurofins shareholder representative supervising their Company.

All accounts, invoices, notes and other documents and records relating to dealings with third parties, such as customers, potential customers, suppliers, service providers and other business partners, 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 Centre 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 the Presidents or Managing Directors of the Eurofins Companies with this task and may develop additional guidance and/or procedures to assist Eurofins Members in compliance with this Policy and with applicable laws and regulations. The Group Compliance Officer is also responsible for reviewing the effectiveness of this Policy and reporting to the Group Operating Council on a regular basis.



## REPORTING

Compliance and integrity is a task for everyone within each Eurofins Company and cannot be delegated. All Eurofins Members have a responsibility to detect, prevent and report instances not only of bribery, but also of any other suspicious activity or wrongdoing in connection with any activities undertaken by a Eurofins Company. Eurofins Members should raise concerns about any actual or potential violation of this Policy at the earliest possible stage with the President or Managing Director of the Eurofins Company that they work for or the Local Compliance Officer or the Group Compliance Officer or contact the [Whistleblowing Point of Contact](#) (see below).

## RISK ASSESSMENTS

The Presidents or Managing Directors 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

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

It is the responsibility of each President or Managing Director and Local Compliance Officer to further communicate the content of this Policy to all Eurofins Members, Associates and every Intermediary within their jurisdiction, 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.

The Eurofins Group Service Centre will develop and implement a suitable training programme for Presidents or Managing Directors of Eurofins Companies and Local Compliance Officers in respect of the bribery risk as it relates to the Eurofins Companies.

The Eurofins Group Service Centre will develop and implement a general anti-bribery and corruption training programme for all Eurofins Members. This will be the responsibility of the Group Compliance Officer. Presidents and Managing Directors or Eurofins Companies are responsible to ensure all persons reporting to them follow this as well as any other required or appropriate local training.

## EXCEPTIONS

Whilst in general the regulations contained in this Policy must be strictly adhered to with no exceptions, in rare cases exceptions may nevertheless be possible. A Eurofins Member who believes that an exception to any of these regulations is appropriate and in the best interest of the Eurofins Company that he or she works for, in a specific case should contact the President or Managing Director of that Eurofins Company to obtain a prior approval. If the President or Managing Director agrees that an exception is appropriate, their 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 that would otherwise violate the terms of this Policy being taken.

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, you must report the payment to the President or Managing Director of the Eurofins Company that you work for and to the Group Compliance Officer as soon as possible. The President or Managing Director must also promptly report and explain the payment to the Group Compliance Officer.

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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/>.





## GENERAL QUERIES

Individuals are encouraged to communicate any questions about this Policy and its application to their direct supervisors or relevant Eurofins 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, please contact Compliance Helpline on the Company's intranet site (DMS).

## WHISTLEBLOWING POINT OF CONTACT

The Eurofins Companies have 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 acting for, or on behalf of, the Eurofins Companies.

The Whistleblowing Contact is intended to encourage and enable Eurofins Members, 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 or any other Eurofins Company policy or laws) without fear of retaliation, 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





## BRIBERY RED FLAGS

The following is a list of possible red flags that may arise during the course of your work for, or on behalf of, a Eurofins Company and which may raise concerns under various anti-bribery and corruption laws and regulations. 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, or on behalf of, a Eurofins Company, you must report them promptly to the President or Managing Director of the Eurofins Company that you work for, the Local Compliance Officer or the Group 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 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 local or national government 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 agency, commission or fee agreement in a form approved by the Local Compliance Officer, 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; 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;
- l. a third party refuses to put terms agreed in writing;
- m. 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;
- n. 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;
- o. if you become aware of a Eurofins Member or Associate directing business to a person or an entity he/she is related with or he/she or his/her relatives may profit from;
- 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.