

HOW WE
COMMIT
TO
INTEGRITY
EVERY DAY

**CODE OF CONDUCT
ROQUETTE GROUP**





Edito from the President



We, at Roquette, are the inheritors of a wonderful industrial and commercial success. This success was built, first and foremost, on a strong reputation of excellence and integrity. It is now up to us to honor this story and to take this legacy forward. Our four values – authenticity, excellence, forward-looking, well-being – constitute the solid basis upon which we build a sustainable and profitable future for our company.

The Roquette Family and the Board of Directors count on you to live these values and make this Code of Conduct yours.

Each and every Roquette employee is the ambassador of our Company and our reputation. Together, let's act responsibly to improve the well-being of millions of people across the world!

It is now up to us to honor this story and to take this legacy forward.

Edouard ROQUETTE,
Chairman of the Roquette Group

Roquette is a global leader in plant-based ingredients and a pioneer of new vegetal proteins.

In collaboration with its customers and partners, the Group addresses current and future societal challenges by unlocking the potential of Nature to offer the best ingredients for food, nutrition and health markets.

Each of these ingredients responds to unique and essential needs, and they enable healthier lifestyles.

Thanks to a constant drive for innovation and a long-term vision, the Group is committed to improving the well-being of millions of people all over the world while taking care of resources and territories.

Roquette currently operates in over 100 countries, has a turnover of around 3.7 billion euros and employs 8,670 people worldwide.

Edito from the CEO

At Roquette, we address current and future societal challenges by unlocking the potential of nature to offer the best ingredients for food, nutrition and health markets while taking care of resources, territories, and communities. Throughout the world, and across the remarkable diversity of our jobs, we are all working as one Roquette to improve well-being by making everyday products better and healthier. We favor diversity as a source of innovation, advancement, and performance.

This aspiration is both a chance and an immense responsibility. It is a way for us to make a meaningful contribution to society.

Ethical conduct must be the driver in who we are and what we do, and therefore, how we do it. This Code of Conduct is based on our company's core values: Authenticity, Excellence, Wellbeing, and Forward looking. It describes how we put these values into practice every day. We are a family-owned company guided by a strong sense of purpose. We are authentic people, we stay true to our commitments and we act with transparency. This is how we build trust, the most essential ingredient in everything we do.

Our Code of Conduct is a compass to guide us taking the right decisions and adopting the right behaviors. It provides guidance for employees and everyone who works on our behalf and explains our commitments and expectations towards stakeholders. In a global environment, which is increasingly uncertain and complex, upholding our highest standards in all our locations is more important than ever. I am expecting all of you to respect and promote the instructions laid out in this Code. Please read this document carefully and do not hesitate to ask all the questions you may have. I encourage you to Speak Up about any situation that is not aligned with the principles set out in this Code and that threatens our reputation. I also count on all the leaders and managers of the company to act in an exemplary way, create a climate of openness and listen to the concerns of their teams. This is key to our success. It is also a way for us to demonstrate that a company can gain competitive advantage while promoting a strong set of ethical values.

Thank you for helping our company grow in an ethical and sustainable way!

Pierre COURDURoux, CEO



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Introduction

What is the Code of Conduct?

This Code of Conduct (the “Code”) sets out the principles that Roquette employees, managers, directors and any third parties acting for Roquette must follow and implement in their professional activities.

In line with Roquette's values, this Code of Conduct defines the behaviors to adopt, the attitudes to promote, and those to avoid, in order to act with compliance and in an ethical manner.

To whom does this Code of Conduct apply?

The Code of Conduct is common ground for all entities worldwide. It applies to:

- All employees, directors and managers (“the Employees”)
- Any third parties acting for Roquette, including:
 - Contractors, including consultants, freelancers and temporary staff
 - Trainees
 - Seconded staff from a non-Roquette entity
 - Casual workers
 - Other representatives
 - And any third party employed or paid to help Roquette achieve sales, such as distributors, sales agents and re-sellers.

Suppliers and partners are expected to apply standards that are at least equivalent to ours. These standards are set out in the Code of Conduct for Suppliers.

When Roquette is a minority shareholder, it will employ its best endeavors to make sure that the majority stakeholders and operators are aware of the principles set out in this Code and we will make ongoing efforts to ensure that they apply equivalent standards.

Who is responsible for the implementation of the Code of Conduct?

Everyone in the company must be familiar with the Code of Conduct. We all have a responsibility to respect the operational principles described in the Code, and we must behave in an ethical manner, under all circumstances.

Directors and managers play a key role and have additional responsibilities. They must:

- Discuss and promote the principles set out in the Code with team members
- Reinforce a climate that makes everyone comfortable to ask questions or raise concerns
- Behave in an exemplary manner, in line with the Group's values
- Ensure the implementation of the Code and respond to questions

The Compliance Office provides oversight of the Code. It supports directors, managers and employees in its implementation by assessing risks, developing policies and guides, conducting training and answering questions.

Where can we find the Code of Conduct?

All Employees and third parties acting for Roquette must understand and respect the principles contained in the Code.

It is issued in hard copy to all Employees, including all new hires, and it is included in the onboarding program. The Code of Conduct is also available to download from:

- The ONE portal
- The corporate website (www.roquette.com)

The Supplier Code of Conduct is available on our website and on the Purchasing extranet page.

How can we make sure we take the right decision?

The Code is designed as a guide to help us deal with most of the situations in our working life that might pose ethical questions. However, it cannot foresee every situation we may face in the exercise of our professional activities.

If we have any doubt, at any time, about what attitude to adopt, we must use good judgement and ask ourselves the following questions:

- Does this comply with the law?
- Does this reflect well on me and on the company?
- Would I tell a friend, family or colleague about this?
- Would I feel comfortable if this were made public?

If the answer to any of these questions is ‘No’, we should not proceed. If we are in any doubt, we should speak to the relevant contact (see contact information in the section ‘Raising questions or concerns’).

What happens if we do not comply with the Code of Conduct?

Failure to respect the Code can have an adverse effect on the company. The consequences can be very serious, both for the company and for the involved individuals (disciplinary sanctions, fine, imprisonment, damaged reputation etc.).

All reports of actual or suspected Code violations will be taken seriously. We will investigate promptly, fairly and in accordance with legal requirements.

Depending on the nature of the breach, disciplinary measures may be imposed, pursuant to local laws and company regulations.

All employees are required to cooperate fully with any investigation. Roquette will protect the confidentiality of anyone involved.

Our Values

An organization's culture lies in its core values.

Values that describe who we are, how we engage with our stakeholders, and how we contribute to our society. They are the foundation of our success.



We are a family-owned company guided by a strong sense of purpose. We are authentic people, we stay true to our commitments and we act with transparency. Because we ourselves are consumers, citizens and we care for our loved ones.

Our values are the foundation of our success and essential to achieving our mission to better feed people and treat patients while taking care of the planet. This is how we build trust in everything we do.

Roquette's story is a human and family adventure that began almost a century ago. Since then, thousands of men and women, driven by a unique vision, have committed themselves to provide people with the food, nutrition and health they need according to their lifestyle choices, their age, where they live and what they do. All over the world, talents from different origins, skills and backgrounds have come together at Roquette to unlock the potential of nature and contribute to building a healthier future.

At Roquette, we embody our 4 values in everything we do.

We base our culture on:

AUTHENTICITY

FORWARD-LOOKING

EXCELLENCE

WELL-BEING

- **Authenticity:** We are genuine people, we are true to our commitments and act honestly and responsibly. This is who we are.
- **Excellence:** We are a group of committed people; every day we do better and go further to meet customers and consumers expectations.
- **Forward-looking:** We rely on our family heritage and long-term vision to constantly explore, collaborate, and innovate. This is crucial to continuously address and anticipate our customers' needs.
- **Well-being:** We improve well-being by enhancing everyday products, while taking care of resources, territories, and communities. We are committed to fostering an easy and enjoyable working environment and customer experience.

Each of us must do our bit. However, putting our values into practice and reiterating our commitment to doing good is also a team effort.

Our consumers and customers trust us for doing business with honesty and integrity. Trust is one of our greatest assets and requires the highest standards of behavior every day.

Roquette also requires its third-party business partners and their employees to adhere to business principles consistent with our own.

This Code cannot cover every eventuality, particularly as laws differ between countries. If specific situations are not expressly covered, the spirit of the Code must be upheld by exercising common sense and good judgement, always in compliance with Roquette policies and processes and all applicable laws.

We are all responsible for promoting these values which must be reflected in each of our actions.

Raising questions or concerns

Employees, third parties acting for Roquette, and other stakeholders are encouraged to raise questions or concerns that will help Roquette prevent and reduce any harm to the company.

What kind of issues can be raised?

Any questions, and any potential or actual violation of the Code of Conduct, company regulations or applicable laws, can be raised.

Whom should we contact?

In most cases, our line manager should be our first point of contact. He or she is likely to be in the best position to understand our concern and take appropriate action, if necessary. The Human Resources Department is also available to answer our questions.

If we do not feel comfortable sharing our concerns with our line manager or the Human Resources Department, or if we have already shared our concerns and feel that they are not being appropriately addressed, we can contact:

- The Compliance Office
- The Internal Audit & Risk Management Department
- The confidential Roquette alert system [SpeakUp](#).

We realize that it takes courage to share concerns. Roquette will not tolerate any form of reprisal or retaliation against an employee or a third party who reports, in good faith, a potential or actual breach of the Code of Conduct or applicable laws.

Compliance with laws and regulations

Every one of us, no matter our job, the role we perform or our location, is expected to comply with the laws and regulations applicable to Roquette.

In cases where local regulations are stricter than the Code of Conduct, the former will prevail.

We consider that:

- We must implement as quickly as possible all new local and applicable regulations.
- Each of us must be aware that any breach of laws and regulations may be liable to civil and/or criminal sanctions, both for the individual involved and for the company.

Our responsibilities:

- Under all circumstances, we must comply with all applicable laws and regulations in the countries where we operate and all rules in force at each of the company's locations.
- As part of our professional activities, we should report any behavior which we consider to be against applicable laws and regulations to our line manager, a Human Resources representative, the Compliance Office, the Internal Audit & Risk Management Department or the confidential Roquette alert system [SpeakUp](#).



Our standards as
AN
EMPLOYER

Health, safety and well-being

At Roquette, we promote Well-being and Health & Safety. At the heart of our considerations, we propose actions, programs, and organizations to support our employees in that respect, both at work and in our personal lives.

Health & Safety, together with Compliance, are the foundation on which we want to build our business. We do believe that preserving the Health & Safety of our people, partners, customers, and consumers is part of our mission. We believe our performance in this field must be the performance of a global leader. Having a strong Health & Safety culture is a pledge of great professionalism, in line with another one of our values: Excellence.

We aspire to an incident-free workplace.

We believe that all injuries & occupational illnesses are preventable.

To do so, 4 core principles are guiding our behaviors:

- Compliance with local laws and with our internal Health & Safety directives;
- Identification, assessment and mitigation of risks;
- Rules, standards & procedures that translate our know-how into comprehensive & efficient ways of working; and
- Continuous improvement mindset.

We expect that:

- All employees ensure they understand the impacts of our policy and should apply the 4 core principles in their daily activities, for them, their colleagues, contractors and business partners.
- All employees play a role in improving performance and changing behaviors.
- All leaders make adequate resources available and foster a mindset of responsibility and compliance.



- All employees embrace this mindset by:
 - Showing a strong and visible commitment.
 - Complying with the rules with no compromise.
 - Immediately addressing unsafe behaviors and conditions.
 - Being open to proactive safety discussions and interactions, in order to solve issues, not just correct them.
 - Consistently recognizing good practices.

Focus well-being:

Roquette has built and started to deploy a comprehensive People Care approach to help and support employees' well-being at Roquette.

This approach is based on 4 pillars:

- Care & Support: through Employee Assistance Program, practical guides & online webinars, surveys, focus groups...
- Work together: through communication rituals, collaboration tools, team effectiveness initiatives...
- Work life balance: through campaigns, well-being initiatives, common social rules for meetings, disconnection...
- Reflect & Take Care of myself: through self-reflection guides, neuroscience awareness, disease prevention...

Diversity and inclusion

Roquette is a highly diverse company, with Employees from a wide variety of backgrounds worldwide. We value all contributions and believe that everyone should have an equal chance to succeed.

Providing a positive professional environment, in which every person can learn, develop, grow and contribute to the overall performance of the Group, and be recognized for doing so, is a priority for a family-owned company like ours. We also promote this view in our business relationships.



We consider that:

- As a global company, our diversity inspires innovation, fosters collaboration, increases performance and is an asset to us. It facilitates integration in the areas where we operate, helps us to understand our customers better and supports business growth and transformation.
- All Employees and third parties have a right to be treated with equal respect and dignity, regardless of their race, national origin, gender, religion, age, work experience, political opinion, disability, ability, medical condition, sexual orientation or cultural difference.
- Roquette's recruitment, training and promotion systems are based on qualifications, skills, achievements and performance only.

Our responsibilities:

- We must comply with all applicable employment laws.
- We must contribute to maintaining a climate of trust and openness.
- As Roquette Employees, we must treat each other with respect at all times.

WHAT IF?

“Within your department, you notice that while the nature of the work you do in the office is the same as all your colleagues, it is generally your male colleagues who are invited to join senior management in meetings with potential or actual customers.”

Roquette is committed to building on diversity, as it supports business growth and helps us understand our customers' expectations. If you feel that the treatment of some team members is partly or wholly due to their gender, you should discuss it with your line manager. If you do not feel comfortable raising the issue with him or her, you can talk to a Human Resources representative or use the confidential alert system **SpeakUp**.



Prohibition of bullying and harassment

We treat each other with respect and dignity. We are committed to maintaining a work environment that is free of bullying and harassment. Bullying and harassment includes unwelcome verbal, visual, physical or other conduct of any kind that creates an intimidating, offensive or hostile work environment.



We consider that:

- All Employees must be protected against all forms of bullying and harassment.
- All forms of bullying and harassment are prohibited. This includes but is not limited to racism, sexism, homophobia, sexual harassment, as well as intimidating or threatening behaviors.

Our responsibilities:

- We must comply with all laws and regulations prohibiting bullying and harassment.
- We should not continue any behavior towards a person who has expressed that this behavior is unwanted.
- We must not tolerate any form of bullying or harassment of colleagues or anyone else with whom we have business relationships.

- We will not tolerate retaliation against any individual who has reported a situation or concern.
- If we are informed or if we perceive that someone is being bullied or harassed, we must inform our line manager or a Human Resources representative. We can also contact the Compliance Office, the Internal Audit & Risk Management Department or use the confidential Roquette alert system SpeakUp.

WHAT IS IT?

Harassment and bullying can take many forms, including:

- Offensive, degrading or sexist jokes or comments
- Verbal or physical abuse
- Misuse of personal information
- Humiliating, hostile, intimidating or threatening behaviors or actions
- Isolating a colleague or setting a colleague up to make a mistake



Work-life balance

Establishing and maintaining a healthy balance between our professional and personal lives is essential. It contributes to our well-being and performance at work.

Roquette acknowledges that employees have personal commitments, responsibilities and obligations outside of work. We are committed to ensuring that employees feel equipped to achieve their objectives in the workplace while also respecting these personal commitments.



We consider that:

- As a company, we take account of, and respect, the right of every employee to maintain a fulfilling personal life outside of work.
- Employees' workload should not impact unnecessarily on their life and personal commitments.
- The work-life balance of each employee must be respected.

Our responsibilities:

- In our own time management, we should aim to establish and maintain a healthy balance of priorities between our professional and personal obligations.
- We should maintain responsible use of business communications outside of working hours. Emails, phone calls or text messages outside of working hours should be limited to emergencies and special situations.
- If we, or our loved ones, feel that our workload at Roquette is impacting unnecessarily on our ability to invest sufficient time in our personal life, we should discuss this with our line manager or a Human Resources representative.

WHAT IF?

“Some of my team members are based in another geographical area. Because of the time difference, I often receive emails late in the evening and some of them are considered urgent. I am worried that my colleagues will be frustrated if I do not answer right away”.

Roquette takes pride in being a global company with international teams. However, we want our employees to maintain a healthy balance between their professional and personal lives. In cases like the above, you should raise the issue with your line manager or a Human Resources representative to find an arrangement that will be acceptable to you and your colleagues.



Protection of company assets

Our assets are essential to serve our customers and to run our company successfully over the long term. We must exercise care in protecting these assets against loss, damage, illicit use or theft.

Our rights and duties regarding the responsible use of Information and Communication Technologies (ICT) are defined in charters or procedures specific to each entity of the Group and applied locally.



We consider that:

- The company's essential assets are:
 - Its Employees,
 - Its material and intangible assets,
 - Its financial assets,
 - Its sensitive information (know-how, etc.),
 - Its ability to produce,
 - Its image and reputation,
 - Its brand.

The “support” assets (computer systems and software, telephones and smartphones, laptops, office equipment and supplies, company vehicles, machinery and tools, etc.) are reserved for professional use.

Our responsibilities:

- Each of us is responsible, in the context of his/her function, for the proper use and protection of the company's material and intangible assets.
- We must use the ICT tools, including the electronic messaging system and the internet, for professional purposes. Personal use can be acceptable if it is incidental and infrequent.
- We are committed to never using ICT in a way that may harm the system, The IT network or the interests of the company, our customers or other stakeholders.
- We should keep our passwords confidential.

WHAT IF?

- **“My manager regularly asks me for personal favors, such as booking restaurants for dinner with her family or shopping for personal gifts. I am happy to do it for him/her, but a colleague told me that this could be an issue”.**

Our employees' time is one of our essential assets. Your manager should not ask you to take care of these tasks and, in cases like the above, you should discuss this with him or her. If you do not feel comfortable, you can raise the issue with a Human Resources representative.

- **“I need to send a letter to the bank, but I do not have a printer at home. Can I use the printer in the office?”**

The occasional use of the printer can be acceptable if it is not excessive. However, you should check with your line manager first.



Confidentiality

Information is one of our most valuable assets. Roquette is committed to protecting information, whether it belongs to us or to another company.

It is essential to our success, reputation and sustainability.

The importance of social media is growing, and we recognize that it can be a useful tool in engaging with our stakeholders. However, caution must also be exercised when using these tools.



We consider that:

- It is prohibited to share confidential information with any individual other than its intended recipient, unless prior authorization has been obtained from the owner of that information or if there is a legal obligation to do so.
- Information provided to us by suppliers, customers and partners must not be disclosed without prior authorization.
- All necessary steps must be taken to prevent the inappropriate use or inadvertent disclosing of confidential information. This means acting with discretion in public places, storing all confidential information in a safe location and taking all necessary precautions when sending, copying or destroying documents or data.
- Applying the same personal and professional standards used for any other business activity when using the internet and social media is essential to protect confidential information.

Our responsibilities:

- We protect information from improper disclosure or alteration, even after we leave the company.
- We must respect any confidentiality agreements between the company and its partners.
- We must not disclose confidential information.
- We must engage with social media in a responsible manner, even outside of work:
 - We should not use company information (for example, photos or videos of our facilities).
 - We should always distinguish between professional and personal communications.
- We must ensure that our time spent on social media does not interfere with our work.

WHAT IS IT?

- **Confidential information** includes, without limitation:
 - Financial and economic information related to the company or its partners,
 - The company's strategy (projects, acquisitions, marketing and sales forecasts, purchasing strategy, etc.),
 - Production capacities,
 - Manufacturing secrets and know-how,
 - Information related to research,
 - Information related to customers, suppliers and partners,
 - Unpublished patents,
 - Specific software,
 - Personal information regarding employees.
- **Social media includes** any digital communications channels that allow individuals to create and share content and post comments: social networking sites, video and photo platforms, blogs, fora, etc.



RELATIONSHIPS



2.

Our standards in

RELATIONSHIPS
WITH
STAKEHOLDERS

Human rights and labor laws

As a responsible company, Roquette is committed to respecting human rights in its own activities and through its business relationships. We adhere to the principles set out in the Universal Declaration of Human Rights, the fundamental conventions of the International Labour Organization (ILO) and the United Nations Global Compact.



We consider that:

- All forms of modern slavery, including forced labor and human trafficking, are prohibited.
- All forms of labor are prohibited for children under the minimum age set by ILO standards.
- Each individual's right to free association (trade unions, political affiliations, etc.) must be respected.
- Remuneration must be at least equal to the legal minimum wage in the country.
- In a conflict situation, every employee has the right to a fair defense.
- Our suppliers should apply standards that are at least equivalent to ours.

Our responsibilities:

- We must be familiar and comply with applicable labor laws and regulations.
- Any behaviors which go against each individual's fundamental rights should be reported to our line manager or the Human Resources Department.

We can also contact:

- The Compliance Office
- The Internal Audit & Risk Management Department
- The confidential Roquette alert system SpeakUp.

The International Labour Organization (ILO) is a United Nations agency that promotes internationally recognized human and labor rights. ILO brings together governments, employers and worker representatives of 187 Member States, to set labor standards, develop policies and devise programs promoting decent work for all women and men.

WHAT IF?

"I saw a news article mentioning that one of our suppliers has been known to use child labor. I am not directly involved in the relationship with this supplier. Should I say anything?"

Roquette is committed to respect international human rights standards and rejects all forms of child labor. We expect our suppliers and partners to apply standards that are equivalent to ours. Any misconduct by one of our suppliers could have an impact on our reputation. If you face a situation like the above, you should share this information with your line manager or a Human Resources representative.



Fair competition

Companies such as ours are subject to precise rules on competition. Failure to comply with these rules can lead to severe legal, criminal and financial sanctions. In some countries, these sanctions can be as high as 10% of the Group's turnover.



We consider that:

- We should engage in legitimate competitive business practices based strictly on the merits of our products and services.
- We do not engage in any price-fixing or market-share arrangements prohibited by antitrust law.
- We are committed not to discussing or exchanging sensitive business information (e.g. our prices, margins, sales conditions, purchasing, sales, distribution and marketing strategies), especially with our competitors.
- Any failure to comply with applicable local legislation can lead to legal action, both against the company and the persons involved.

Our responsibilities:

- We should comply with the regulations governing business and competition practices in all the countries in which we operate.
- Each time we have interactions with a competitor, we must keep a written record of it, either through the minutes of the meeting or an email, with the email and minutes promptly sent to the Compliance Office, stating where and when the meeting took place, whom we met and what we discussed.

REMEMBER!

- Ask for advice from the Compliance Office on all antitrust questions or concerns.
- Express publicly your disagreement on any situation or discussion for which you feel uncomfortable, and leave the meeting or the informal gathering.
- "Silence is golden!"

WHAT IF?

"My new colleague worked recently for one of our competitors. May I ask him for information about our competitor?"

Before you ask the new employee any questions about the competitor, you should consult the Compliance Office.

The person might be under a legal obligation not to reveal any confidential information. In that case, you should not ask him or her any questions.



Relationships with suppliers and partners

We value our business relationships and we seek to maintain healthy relations with our suppliers and our business partners, based on trust. We value the principle of responsible sourcing of our products and services.



We consider that:

- All business relationships with suppliers and partners must be conducted with mutual respect.
- Transparent selection and tendering processes must be used for all prospective suppliers and contractors.
- All suppliers must be greeted with courtesy, even if their products or services do not necessarily meet our requirements.
- Our suppliers and partners also play a part in the quality and innovation of products and services that our customers expect from us.
- Any misconduct of a supplier or a partner might have an impact on the Group's reputation.

Our responsibilities:

- We select our partners and suppliers according to criteria which are in line with the values set out in this Code of Conduct.
- We must treat all suppliers and partners with respect and fairness.
- We must ensure our suppliers and partners understand the need to respect the rules of good conduct through Roquette's Suppliers Code of Conduct.

WHAT IS IT?

Within the framework of our approach, we drafted a **code of conduct for our suppliers** based on the principles of the **United Nations Global Compact** and the **conventions of the International Labor Organization (ILO)**.

This code enables us to establish a long-term relationship with our partners, while creating sustainable growth. For all of us, the document **complements the various regulations, standards and laws** in force in the different countries. Suppliers also commit to respect the regulations, standards and laws in the countries in which they operate.

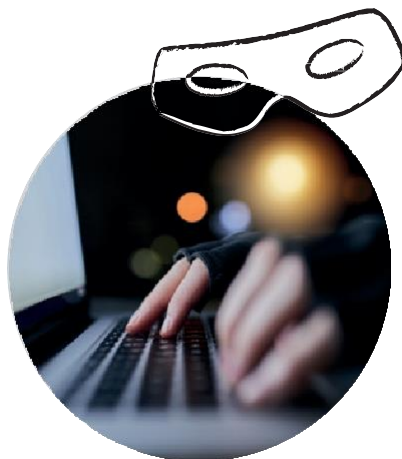
Each supplier of the Group is required to adhere to and communicate this code of conduct to all of their employees, and to ensure that **the principles are learned and respected**.



Fight against fraud

Fraud in any form is unacceptable. It creates a loss to the company, and ultimately to shareholders, and affects reputation.

It is the duty of every Employee and any third party acting for Roquette, to contribute to the prevention of fraud.



We consider that:

- Fraud and any dishonest, illegal or reprehensible action or behavior are strictly prohibited.
- Misrepresenting or mislabeling our products is not permitted.
- Severe administrative, civil and criminal penalties can be imposed on any individual or company involved in fraudulent activities.
- Management has primary responsibility for preventing and detecting fraud.

Our responsibilities:

- We must comply with the company's policies and procedures.
- We have to provide our customers with accurate information on our products.
- We should report any suspicion or occurrence of fraud to our line manager, the Compliance Office, the Internal Audit & Risk Management Department or the confidential Roquette alert system SpeakUp.

WHAT IS IT?

Fraudulent activities could include but are not limited to:

- Physical theft of Roquette's cash or property
- False information on the properties or characteristics of our products
- Falsification of receipts or expense reporting
- Forgery or alteration of financial accounts
- Misappropriation of funds, securities, or other assets
- Money laundering
- Embezzlement
- Overpaying a supplier and obtaining a personal payment in return
- Disclosure of confidential information to outside stakeholders
- Bribery and corruption
- Conflicts of interest
- Inappropriate use of Roquette's products or equipment
- Destruction or removal of records
- Any similar or related misconduct



Anti-bribery and corruption

Roquette is fully committed to working against corruption and influence-peddling in all its forms, whether public or private. The company, an employee, or any third party acting for Roquette can incur severe administrative, civil and criminal penalties if it is found to have offered or accepted a bribe, or benefited from a bribe.

Adhering to a zero tolerance policy on bribery and corruption not only aligns with applicable laws but protects our reputation and enhance our stakeholders' trust in our practices.



We consider that:

- Bribery and corruption comprise the promising, offering, giving, receiving, agreeing to receive and accepting of anything of value, directly or indirectly, for the purpose of obtaining an improper advantage or influencing a decision.
- Facilitation payments, which are payments made to expedite services to which the payer is legally entitled, are a form of bribery and are prohibited.
- The provision of sponsorship must not be used as an inducement to obtain undue influence on the outcome of business activity or to conceal bribery or corruption.
- Any employee who contravenes the Code of Conduct and the provisions of Roquette's directives on anti-bribery and corruption will be subject to disciplinary sanctions, in accordance with the applicable laws and Roquette's internal rules and regulations.

Our responsibilities:

- We must not offer, promise or give any form of bribe of any amount, directly or through an intermediary, to someone in the private sector or a public official.
- We must not agree to receive or accept any form of bribe of any amount, directly or through an intermediary, from someone in the private sector or a public official.
- If we are asked to make a facilitation payment, we must refuse and report the request for payment to our line manager or the Compliance Office or the Internal Audit & Risk Management Department.

FACILITATION PAYMENTS

Facilitation payments are unofficial payments made to secure or expedite a routine or necessary action by a public official (such as issuing permits or releasing goods held in customs).

WHAT IS IT?

Examples of possible red flags that may arise during the course of our professional duties:

- We learn that a partner has a reputation for paying bribes, or has a reputation for having a «special relationship» with public officials;
- A partner requests that we provide employment or some other advantage to a friend or relative;
- We notice that Roquette has been invoiced for a commission or fee payment that appears large given the service stated to have been provided ;
- We are offered an unusually generous gift or offered lavish hospitality by a supplier.

If we face these or any similar situations, we must report them promptly to our line manager or the Compliance Office.



Prevention of conflicts of interest

At Roquette, we take decisions that are in the best interest of the company. A conflict of interest can result from any situation in which personal interests conflict, or may appear to conflict with our professional duties or Roquette's interests. An appearance of, or actual conflict of interest can damage the company's reputation.



- Third parties acting for Roquette are required to declare any conflicts of interest before entering a business relationship with Roquette.
- At any time after employment or commencement of the business relationship with Roquette, we must declare any potential or actual conflicts of interest.

QUICK TEST

Is there a potential conflict of interest?

- ☐ Will I feel obligated to someone?
- ☐ Could my professional judgement be compromised?
- ☐ Could it give the appearance that my professional judgement is compromised?

If we answer "Yes" to any one of these questions, we might be in a situation of conflict of interest. We should discuss this with our line manager, a Human Resources representative or the Compliance Office.

WHAT IF?

Examples of situations which may lead to potential conflicts of interest include, but are not limited to, the following:

- An employee's line manager is a family friend;
- An employee is a friend of a supplier and manages the supplier's work for Roquette;
- An employee is a shareholder in a distributor for Roquette;
- A third party acting for Roquette is related to a public official who is responsible for providing the company with a permit or license.



We consider that:

- Conflicts of interest can be avoided or addressed if promptly disclosed to our line manager or Human Resources representative and properly managed.
- Situations where personal interests come into conflict with Roquette's interests must be avoided at all times.
- Management must ensure that a declared conflict of interest is effectively managed.

Our responsibilities:

- We must ensure that Our decisions and actions are consistent with the company's interests and are not influenced by any personal interests.
- When joining as a new hire or changing position within Roquette, we should declare any personal interests in any Employees, suppliers, customers, intermediaries or public officials working with the company.

Gifts and hospitality

Accepting and offering gifts or hospitality is a customary business courtesy that can enhance working relationships. However, they should never influence our business decisions.

Roquette does not tolerate the offering, soliciting or acceptance of gifts or hospitality to improperly influence business decisions. We must exercise good judgment and moderation to avoid the appearance of inappropriate conduct.



We consider that:

- Accepting or offering gifts or hospitality can often be seen as an attempt to influence the beneficiary's decision.
- The value, frequency and timing of the offering and receiving of gifts and hospitality are important considerations.
- Gifts and hospitality offered and received from customers and suppliers can only be infrequent and of modest value.

Our responsibilities:

- We must ensure that any offer or receipt of gifts or hospitality to or from customers or suppliers is within the limits set out in Roquette's gifts and hospitality directive.
- We must obtain the appropriate pre-approvals before offering or accepting any gifts or hospitality which exceed the limits set out in Roquette's gifts and hospitality directive and keep records.
- We must never offer, accept or solicit gifts or hospitality to or from competitors or public officials.
- We must never offer, accept or solicit gifts or hospitality during a negotiation, sales or tender process with customers or suppliers.
- We must never offer, accept or solicit gifts in cash or cash equivalent.
- If in doubt, we should contact our line manager, a Human Resources representative or the Compliance Office.

WHAT IF?

- "Can I accept a business meal from a supplier?"

In most circumstances, modest and infrequent business meals may be accepted. However, whenever a supplier pays for a meal, always consider the specific circumstances and whether your impartiality could be compromised or appear to others to be compromised. If the meal is offered during contract negotiations, you must always politely decline the invitation.

- "What types of gifts are considered modest in value?"

Gifts that are infrequent such as corporate bags with pens, notebooks, t-shirts, hats or any branded promotional items are generally considered modest in value.



Accuracy of financial statements and financial reporting

It is essential that our financial statements and financial reporting reflect the company's activities accurately, in compliance with the International Financial Reporting Standards (IFRS).

Accurate and reliable financial reporting is key to ensuring the company's integrity, monitoring current and future performance, making adequate strategic decisions (investments, portfolio management, etc.) and optimizing the company's financial structure.



- The reliability and accuracy of our financial statements and financial reporting are key for all our stakeholders.
- It is the duty of each of us to remain vigilant to the risk of money laundering and report any reasonable suspicions in this regard.

Our responsibilities:

- We comply with company rules and other regulations relevant to the accounting, posting and publication of financial statements and financial reporting.
- We commit to establishing and publishing true, reliable and accurate financial statements and financial reporting.
- We should remain vigilant to the risk of money laundering. If we notice any suspicious financial activity, we must report it to our line manager, the Compliance Office, the Internal Audit & Risk Management Department or the confidential Roquette alert system SpeakUp.

WHAT IF?

"I don't work in the Finance Department. Is the accuracy of financial reports my responsibility?"

Yes, financial accuracy is a responsibility we all share. From expense reports to invoices received from suppliers, we must all make sure that all transactions are accurate, complete and properly recorded.



We consider that:

- Communication with our Shareholders and representatives of the financial community must be regular and accurate.
- The accounting postings, the accounts and the financial statements of the company and its various subsidiaries must accurately reflect the operations carried out by Roquette.
- Accounting postings must be in compliance with applicable legal requirements, Group reporting guidance, generally accepted accounting principles and the internal control measures of the company.
- Internal controls as well as internal and external audits guarantee the accuracy of our accounts.

Privacy and data protection

All Roquette Employees and third parties have a right to privacy. Roquette is committed to respecting the confidential information of its Employees, business partners and other stakeholders, and to protecting their personal data.

Because legislation concerning privacy and personal data varies from country to country, and because Roquette is present internationally, the Group has adopted a Group Policy concerning personal data protection. This policy applies to all.



We consider that:

- Each individual has the right to control the collection, processing, use and distribution of his or her personal data.
- Personal data must be used in a fair manner for a specific, explicit and legitimate purpose and kept only for the period needed to carry out processing.
- Each individual must be informed that their personal data is being collected, how it will be used and whom he or she can contact with any queries.
- Roquette does not communicate personal data to third parties, unless required to do so by applicable laws or regulations.

Our responsibilities:

- We must respect the right to privacy of our colleagues.
- We must maintain the confidentiality of our business partners' information.

- We must collect, use, process, transfer and store our colleagues' personal data, and the data of our business partners, in line with Roquette's data protection policies and applicable laws.
- We must read and understand the "Privacy & Data Protection Guide of Good Conduct".



Available on www.roquette.com/Data-Protection

If in doubt, we should contact the Data Protection Officer at dpo@roquette.com.

"Personal data" means any information relating to an **identified** or identifiable natural person. An identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, a location data, an online identifier, or one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person e.g.: name, date of birth, social security number, photo, email address, computer ID, etc.

DO'S / DON'TS

DO'S

- Collect personal data required for a legitimate business purpose; archive or delete personal data if it is no longer useful
- Password protect or encrypt documents containing personal data when transferring them to authorized third parties
- Lock your computer when you are away from your desk and change your password when requested
- Securely dispose of any document containing personal data
- Limit the multiplication of file extractions

DON'TS

- Keep personal data because you think that you might need it in the future on another project
- Disclose personal data to an unauthorized person or send sensitive documents via email without a password
- Leave personal data at a printer or on a shared server
- Store or transfer professional documents on personal devices (phones, laptops)
- Share app passwords

To exercise your rights: Please fill the "Web Form of Data Subject Requests" available at www.roquette.com/data-protection.



SpeakUp, act with integrity

If we witness inappropriate conduct, believe we have witnessed inappropriate behavior or if we have any concerns, we should: **SpeakUp!**

This is essential for maintaining trust with our colleagues and partners. SpeakUp® is the professional alert system chosen by Roquette. It can be found on ONE, on the website and via the interface installed on our professional mobile phones.



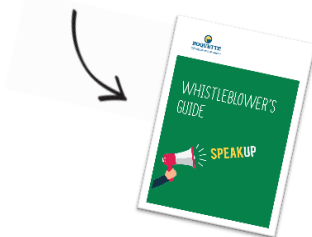
Our responsibilities:

- Within 72 hours of the report being filed, an acknowledgment of receipt is sent to the whistleblower.
- In return, the whistleblower will receive confidential treatment of his or her identity and personal data in accordance with applicable law.
- Roquette will not tolerate any form of retaliation against any employee or third party acting on behalf of Roquette who reports, in good faith, a proven or suspected violation of the Code of Conduct or applicable laws.

We consider that:

- Any situation and violation, whether actual or suspected, of the Code of Conduct, company regulations and applicable laws must be reported.
- Anyone belonging to the company (employees, interns, temporary workers and other members of staff seconded within the company) as well as external and occasional collaborators (suppliers, subcontractors, service providers, "freelance") can report an alert.
- SpeakUp® is the last resort to report an abnormal situation, if we do not feel comfortable sharing our concerns with our manager, with the Human Resources department, or if we have already shared our concerns and we believe that no appropriate response is offered.

For more information see the "**Whistleblower's Guide**" in the SpeakUp page on ONE.



TO KNOW

- The whistleblower must be a natural person.
- The whistleblower must have personal knowledge of the facts.
- The alert must be made in good faith.
- The whistleblower must act in a disinterested manner, i.e. not profit from the alert. The whistleblower must also not be motivated by personal grievances or an intention to harm.
- The alert must relate to serious facts.

Any whistleblower who knowingly or in a manifestly negligent manner knowingly makes false statements, discloses misleading information, acts in bad faith or in an abusive manner, may be subject to disciplinary action or prosecutions in accordance with applicable laws and regulations. Conversely, an employee acting in good faith will not be subject to any disciplinary measure or prosecution if the alleged facts prove to be inaccurate or result in no action.





Our standards as
A RESPONSIBLE
CORPORATE
CITIZEN

Political activities and lobbying

Roquette provides no funding or services to any political parties, holders of or candidates for public office, Members of Parliament or their representatives, other political organizations or any other entities with political activities (e.g. some specific non-governmental organizations). We respect each individual's right to contribute to the political process or engage in political activities as long as he or she does not represent Roquette in this capacity.



Our responsibilities:

- We are required to disclose any potential or actual conflicts of interest with public officials.
- We must not make any political donations, either directly or indirectly, on behalf of the company, or as part of our activities for Roquette.

We consider that:

- Roquette provides no political donations in any form, either directly or indirectly
- Everyone is free to become a member of a political party and can make political contributions as long as this activity remains a personal and private matter practiced in their spare time and is not likely to lead to situations that create a conflict of interest or could be construed as lobbying.
- Personal political opinions or contributions must under no circumstances appear to be reflective of the company, either directly or indirectly.
- Politically connected persons can only work for Roquette under carefully managed conditions.

WHAT IF?

“My brother is a candidate in a local election and I would like to help with the campaign. Is this allowed?”

Your political activity is a private matter. However you need to make sure that you do not use any of Roquette's resources for this campaign. For example, you cannot use the Group name or your professional email address, and you must not spend time on this campaign during working hours.



Local communities

Roquette's sustainability approach is based on four pillars: Sourcing, Innovating, Biorefining and Acting. Each pillar is built on several commitments. One of these commitments is to develop our activities with local communities, by partnering with our local communities and contributing to their development through sustainable relationships.

Every year, the Group puts this commitment into practice by supporting a number of community projects and activities.

In November 2017, Roquette launched the Roquette Foundation for Health.

The Foundation's mission is to support innovative or educational community programs in the fields of food and nutrition.



We consider that:

- The communities in which we operate are direct stakeholders to the company. We should contribute sustainably to their development and well-being.
- Misconduct by a Roquette Employee against a member of a community in which the Group is operating, or in which the Roquette Foundation is involved, is an important reputational and legal issue for the company.

Our responsibilities:

- Employees must treat members of the local communities in which the Group is operating with respect.
- In addition to the work with local communities conducted by Roquette and the Roquette Foundation for Health, we encourage all Employees to get involved, on a voluntary basis, in projects with local communities.
- If we perceive any misconduct by a Roquette employee against a member of a community in which the Group is operating, or for which the Roquette Foundation provides support, we must report it immediately to our line manager, the Compliance Office, the Internal Audit & Risk Management Department or the confidential Roquette alert system SpeakUp.

WHAT IS IT?

The Roquette Foundation for Health is entirely dedicated to the fields of food, nutrition and health. The organization and the budget of the Roquette Foundation are separate from the company but aligned with Roquette's sustainable development approach. Our Foundation provides support to various types of projects such as:

- Programs to raise food awareness,
- Studies related to the impact of food on diseases,
- Operational and sustainable projects with health benefits.



Protection of the environment

Respect for the environment and the preservation of natural resources are priorities in Roquette's operations. With the conviction that protecting the planet is a key concern for all of us, we strive to minimize our environmental impact on a daily basis.

It is up to all of us, in our respective roles, to support this environmental policy by respecting applicable regulations and corporate procedures on environmental protection.



We consider that:

- Minimizing our impact on the environment is important for the sustainability of our company.
- Effective environmental practices help reduce our operating costs (water, energy, CO₂ emissions, etc.).
- Protecting the environment is a responsibility for the company and its employees.
- Being a responsible business also helps create a positive corporate image and provides business opportunities.

Our responsibilities:

- We comply with regulations and monitor their evolutions.
- When possible, we choose technologies that preserve the environment (water, CO₂ emissions, etc.).

- We control environmental parameters.
- We limit and value our waste created by our activities.
- We mitigate major risks.
- We mobilize the entire workforce through permanent actions to raise their awareness and train them.
- We publish an economic, social and environmental report each year.

Every year, Roquette publishes an activity and sustainable development report, which contains information on our efforts to minimize our environmental impact. The latest report is available on the ONE portal and on our corporate website www.roquette.com.

OUR GOLDEN RULES

- We do not waste water.
- We save energy.
- We sort waste selectively.
- We report any incident.



International sales and trade

The selling of imported or exported products, materials or technologies is subject to specific regulations. Roquette complies with any rules applicable to international trade and implements internal controls to monitor to whom we sell in line with our values and applicable standards including the United Nations and European Union trade sanctions and embargoes.



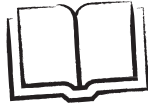
We consider that:

- We are responsible for the integrity of the products and accuracy of information which we provide to our customers.
- Failure to comply with business rules can seriously harm the reputation of the company.
- Honest trade practices guarantee sustainable collaboration with our trading partners.
- A boycott or embargo can ban the sale of products or services to a country's entity.

Our responsibilities:

- We should comply with all applicable customs regulations.
- We should implement preventive measures in order to preserve the quality and integrity of our products.
- In case of a boycott or embargo, we commit to requesting the necessary authorizations and licenses for the relevant countries.

Reference documents



- Activity and Sustainable Development Report
- Book of Roquette's Internal Control Standards (BRICS)
- The Safety General Principles and Golden Rules
- Anti-Bribery and Anti-Corruption Policies
- Supplier Code of Conduct
- Purchasing Golden Rules
- Competition Policies
- Privacy & Data Protection Guide of Good Conduct
- Charter for the use of Digital Tools
- Global Security Policy
- Business Travel Security Policy
- Environment Policy

ANY QUESTIONS OR ANY CONCERNS?



Do not hesitate to talk to your line manager or the Human Resources Department.

You can also contact:

- **The Compliance Office**
- **The Internal Audit & Risk Management Department**
- **The confidential Roquette alert system SpeakUp.**

The English version of this Code of Conduct is the reference.
Translations of this document may be subject to interpretation.

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