

1

Who can raise a concern?

Members of staff, external and/or occasional partners.

2

What kind of concern may be raised?

A concern which one must have **personal knowledge of**:

- * A crime or an offence;
- * A serious and obvious violation of a law or regulation;
- * A serious and obvious violation of a national or international legal rule;
- * A serious threat or serious harm to public interest;
- * A violation of Boiron anti-corruption policy.

Any reports concerning subjects not listed above will not be taken into account.

3

Under what conditions?

The whistleblower must act in **good faith** and in a **disinterested way** in providing the facts, information and documents, in order to support his concern.

Confidential information may be the subject of a concern, provided that legal restrictions are respected (article 122-9 of the French penal code). The concern cannot refer to anything covered by national defence secrecy, medical confidentiality or secrecy in the relationship between a lawyer and his client.

4

Under which guarantees?

The identity of the whistleblower and of the persons targeted by the concern, as well as all the information collected within the framework of the present procedure shall be confidential.

The whistleblower shall benefit from the following guarantees:

- * Penal immunity under the conditions of article L122-9 of the French penal code;
- * No disciplinary sanctions, provided that the concern is raised in good faith and in a disinterested way;
- * Elements that may enable to identify the whistleblower may only be disclosed with the consent of the latter, with the exception of information requested by a judicial authority. The person who is targeted by the concern may under no circumstances obtain information concerning the identity of the whistleblower.

People in charge with the collection and handling of concerns are limited in number, specially trained and subject to reinforced confidentiality obligations. They are committed to respecting the code of ethics of the group.

Appropriate measures are taken to preserve the anonymity and security of data, both at the time of their collection, and when they are transmitted or stored.

5

How should the concern be raised?

Send an e-mail to the following secured address: ethic@boiron.fr. This e-mail address is the joint responsibility of the Human Resources Department and the Legal Department of the group.

The whistleblower must identify him/herself and his/her identity will be treated in a confidential manner.

The whistleblower must document his concern by submitting in electronic format any document, description of facts or information that could support his report.

Anonymous alerts will only be analysed if the seriousness of the facts mentioned is documented, and the factual elements are sufficiently detailed.

6

How is the concern handled?

- * The whistleblower shall be informed immediately of the receipt of the concern by e-mail and will receive individual information relating to the way in which his data will be handled.
- * The whistleblower shall be informed of the reasonable and foreseeable timeframe required to review the eligibility of the concern within a maximum of three weeks.
- * The person or persons who are targeted by the concern shall be informed. Where conservative measures are necessary, in particular to prevent the destruction of evidence relating to the concern, the information may be given after these measures have been taken.
- * The concern is analysed within a reasonable timeframe according to the complexity of the facts reported and the investigations required.
- * Management of the concern, especially the checking procedures, are the responsibility of the Human Resources Department and the Legal Department, with the assistance, as appropriate, of any other competent Department or third party.
- * The whistleblower is informed of the outcome by e-mail at the address used for raising the concern.
- * The whistleblower and persons targeted by the concern shall be informed of the closure of the procedure.

7

How are personal data stored?

- * Data relating to a concern that have been collected but do not come under the scope of this procedure are destroyed.
- * If the concern is not followed up by a disciplinary or judicial procedure, data relating to this concern that have been collected shall be destroyed or archived, after being anonymized, within a timeframe of 2 months from closure of the checking procedures.
If a disciplinary procedure or judicial proceedings are initiated against the targeted person or against the author of an abusive concern, data relating to the concern that have been collected shall be stored until the procedure has been finalised.
Any data that have been collected and are subject to archiving measures, shall be stored within a separate information system with restricted access, for a duration not exceeding the timeframes for contentious procedures (end of limitation period).

General information for the attention of potential users of the whistleblowing procedure

- * This whistleblowing procedure is optional and not using it will not have any negative consequence in respect of employees.
 - * Abusive use of the procedure will expose its author to possible sanctions or proceedings.
 - * The BOIRON group will process personal data relating to whistleblowers, persons targeted by a concern, and persons involved in the collection or processing of the concern (in particular persons questioned during the checking procedures).
 - * The purpose of the processing will be to report and process concerns relating to the procedures mentioned in section 2 of this procedure.
 - * Concerning information relating to recipients of data, please refer to sections 5 and 6.
- * Concerning information relating to storage time of data, please refer to section 7.
 - * Any person has a right of access, correction and objection to handling of their data for legitimate reasons, as well as the right to define directives relating to the fate of his/her data after their death, that they may exercise with the Legal Department of the group. Exercise of the right of access complies with the rights of third parties.
 - * A copy of this procedure is available from the www.boiron.com website. A copy of this procedure is given to all persons who are targeted by a concern, except if they have already received a copy in advance.
 - * Moreover, individualised information is sent to the whistleblower (upon receipt of the concern) and to the person who is the subject of the concern (on collection of the report or at the very latest after conservative measures have been taken to prevent the destruction of evidence relating to the concern).