



## SPEAKUP: RAISING CONCERNS & NON-RETALIATION POLICY

**Policy Owner:** Global Ethics & Compliance

**Effective Date:** 30 October 2020

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### I. SUMMARY

The objectives of this Policy are to:

- make clear that knowledge of potential violations of IFF's Code, its policies, procedures, applicable laws or regulations involving or implicating IFF and IFF Personnel must be promptly reported;
- provide information on how to properly report or raise concerns and issues of potential violations or misconduct; and
- ensure that IFF Personnel and Business Partners can raise concerns and issues in good faith without fear of retaliation.

### II. APPLICABILITY & SCOPE

This Policy applies to all IFF Personnel and Business Partners, as well as contractors, consultants and temporary employees or secondees.

This Policy establishes standards of conduct and practice for reporting:

- potential or known misconduct or violations, or attempts to conceal such activity, of IFF's Code or other IFF Policies or procedures;
- potential or known violations, or attempts to conceal such activity, of applicable laws or regulations; and
- Any other potential or known unethical conduct involving or implicating IFF and IFF Personnel.

It is not intended to apply to reports regarding general customer complaints (e.g., service quality, pricing) or individual employment concerns (e.g., bonuses, performance reviews, managerial decision-making, etc.) that do not relate to potential violations of the Code or other policies. Customer complaints are handled by the customer service function, and individual employment issues should be directly reported to the employee's supervisor or Human Resources.

This Policy and other relevant policies and procedures set a minimum standard that must be followed. Where local laws, regulations, or rules impose a higher standard, that higher standard must be followed.

### III. DEFINITIONS

**Business Partner:** Any agent, distributor, joint venture and equity investment partner, customs broker, consultant or any other third party that is authorized to act for, or on behalf of, IFF.

**Code:** IFF's Code of Business Conduct & Ethics

**IFF:** International Flavors & Fragrances, Inc. and its subsidiaries and affiliates and any company that is directly or indirectly wholly or majority-owned or otherwise controlled by it.

**IFF Personnel:** Any worldwide employee, officer or director of IFF.

### IV. GUIDING PRINCIPLES

IFF is committed to conducting business with honesty and integrity and in compliance with all applicable laws and regulations.

An effective compliance program depends on IFF being alerted to potential violations of the Code and the law, or any other issues that might compromise the health and safety of our employees or the reputation of IFF.

Anyone who has knowledge of potential misconduct, unethical activity or violations of the Code, IFF policies, procedures, and/or applicable laws and regulations – or anyone who has knowledge of attempts to conceal such activity – must promptly “SpeakUp” using the channels described in this Policy.

In reporting or responding to a SpeakUp report, the following principles must be adhered to:

- **All reports are taken seriously:** IFF takes all reports of potential violations or misconduct seriously and is committed to reviewing and investigating all credible allegations. Anyone who receives a report covered by this Policy must treat the information with discretion and treat the person who raised the concern with respect. The person receiving the report must also promptly inform a member of IFF's Human Resources, Legal or Ethics & Compliance teams about the concern or allegation.
- **Retaliation is prohibited:** IFF Personnel should feel comfortable reporting concerns and possible misconduct. IFF strictly forbids reprisal, retaliation, or subsequent discrimination against any person who in good faith raises a concern or reports possible misconduct. Any IFF Personnel who takes adverse actions against others for making a “SpeakUp” report in good faith, or otherwise retaliates or attempts to retaliate, will be subject to disciplinary action, up to and including termination of employment. Any employee who believes that he or she is the subject of retaliation, reprisal, or adverse action for raising a concern should report this immediately to Ethics & Compliance, Legal, or Human Resources.

- **Reports must be honestly made in good faith:** Ensuring transparency and openness and promoting “speaking up” is fundamental; in turn, the making of a report must be done with honesty and integrity and on an informed basis. Knowingly making a false report, or raising an issue or concern in bad faith, is contrary to the Code and will result in disciplinary action up to and including termination where permissible by local law.
- **IFF takes steps to preserve confidentiality and anonymity:** IFF handles allegations of misconduct or wrongdoing according to applicable laws and regulations. When anonymity is requested, IFF will work to preserve it to the greatest extent possible and as permitted under local law, irrespective of whichever reporting channel is selected.

## V. REPORTING METHODS

IFF provides several different options to report allegations of misconduct:

- **In-person**

IFF Personnel may make in-person reports directly to:

- A manager or supervisor or
- A member of IFF’s Human Resources, Legal or Ethics & Compliance teams.

If a manager or supervisor receives an in-person report, they must contact a member of IFF’s Human Resources, Legal or Ethics & Compliance teams to notify them that a report of misconduct has been received.

- **E-mail IFF Global Ethics & Compliance**

Individuals may report issues to IFF’s Global Ethics & Compliance team by sending an e-mail to [compliance@iff.com](mailto:compliance@iff.com).

- **Online**

A web-based reporting tool, hosted by a third party service provider, is available to employees and business partners worldwide to report concerns, and it is accessible at <http://iff.com/speakup>.

When making a report online, individuals will have the option to request anonymity if allowed under local law.

- **Phone/hotline**

IFF Personnel may report a concern or allegation by telephone. The Hotline permits calls and e-mails in any language and is available 24 hours a day, 365 days a year. Telephone numbers are available at <http://iff.com/speakup>.

When contacting the Hotline, a third-party service representative will ask the caller to describe his or her concern. The representative will then ask a series

of questions that will allow IFF to review and respond to the report in a more efficient and effective manner.

A summary of the call will then be forwarded to IFF's Global Ethics & Compliance team who will determine the appropriate review and response. Internal checks and balances have been established to ensure the highest level of integrity from the initial call to its resolution.

As indicated above, some of the reporting options permit anonymous reporting if allowed under local law. However, all individuals making a report are encouraged to disclose their identity as this will allow IFF to review and respond to the report in a more efficient and effective manner.

IFF Personnel are encouraged to think about the best method through which to voice their concerns. If an employee would like to report a concern that does not rise to the level of a violation of law, the Code or IFF policies, the employees' supervisor or a member of the Human Resources team is often the best person with whom to speak.

Similarly, if employees are experiencing issues that are interpersonal, or are related to hiring, promotions, performance management, compensation, benefits, attendance or vacation, those concerns are most appropriately directed to the employee's supervisor or Human Resources business partner.

## **VI. BEFORE MAKING A REPORT**

IFF encourages individuals to provide as much information as possible when making a report. Providing detailed information will help IFF determine the best way to review and respond to the report. Similarly, failing to provide all relevant information may harm IFF's ability to conduct a thorough and efficient investigation.

When making a report, it is helpful to provide:

- The name, title, location and/or department of the person(s) who participated in the potential misconduct and all employees who are aware of the potential misconduct;
- The date(s) that the conduct occurred (exact dates are preferred, but if unknown, please at least provide the approximate month and year);
- Whether this conduct has been previously reported via the methods above;
- Whether the reporter would like to remain anonymous if allowed under local law; and
- The reporter's contact information so that IFF can follow-up on the report as appropriate.

## **VII. WHERE TO GO FOR HELP**

If you have questions about this Policy or believe that someone may have violated it, please contact IFF's Global Ethics & Compliance team at [compliance@iff.com](mailto:compliance@iff.com).

You may also report a concern or violation at <http://iff.com/speakup>.

IFF strictly forbids reprisal, retaliation, or subsequent discrimination against any person who in good faith raises a concern or reports possible misconduct.

IFF will investigate alleged misconduct in relation to this Policy in accordance with internal procedures on investigations. Any IFF Personnel who violates this Policy may be subject to disciplinary measures, up to and including termination of employment.

## VIII. REFERENCE DOCUMENTS

The following policies and procedures provide additional guidance and direction:

- IFF Code of Business Conduct & Ethics
- IFF Anti-Bribery Policy
- IFF Vendor Code of Conduct

All IFF policies, procedures and guidelines can be found in the Policies & Procedures section of IFF Connect.

## IX. DOCUMENT HISTORY

| <b>Issue Date</b>      | <b>Version</b> | <b>Description for Changes</b>  |
|------------------------|----------------|---|
| <b>30 October 2020</b> | <b>1.0</b>     | <b>Initial release.</b> This policy replaces and supersedes the How to Report Concerns Policy and How to Report Concerns (EU) |
|                        |                |   |