

Directive

on

Use of Roche Group SpeakUp Line

1. INTRODUCTION

In line with its Corporate Principles and Values Roche is committed to do all its business with integrity complying with applicable laws and regulations. Roche Management needs to be aware of integrity-concerns so they can address non-compliance issues quickly and in a trustworthy way. By raising compliance matters, Roche employees help to protect themselves, their co-workers and Roche's interests and rights overall.

Raising a compliance-concern needs courage and must be based on good faith information. Generally, people find it difficult to speak up for a number of reasons. First, they may fear retaliation. Roche does not tolerate retaliation. Another reason people don't raise compliance-concerns is that they fear nothing will happen. Roche employees are herewith assured that any time an employee raises a good faith concern about a potential non-compliance issue Roche will take appropriate action to investigate the case.

The line manager is usually a good contact to start with a compliance or integrity issue. Alternatively Roche employees can also report issues to the local Compliance Officer, the Chief Compliance Officer, Legal or HR.

Face-to-face discussions are often best, but there may be circumstances and times where and when Roche employees may not feel comfortable talking to someone in person or they may prefer to remain anonymous. That is why, since December 1, 2009, the SpeakUp Phone System and the SpeakUp Web Service (both systems hereinafter referred to as "Roche Group SpeakUp Line") are available as an escalation channel. The SpeakUp Line allows Roche employees to report their concerns anywhere, anytime, directly to the Chief Compliance Officer.

2. PURPOSE OF DIRECTIVE

This Directive sets the standards and procedures for when and how employees of the Roche Group are expected to speak up and report conduct that they in good faith believe to be a violation of the Roche Group Code of Conduct and how such reports are handled internally in an expedient and trustworthy way respecting the rights of all parties involved.

The Chief Compliance Officer will elaborate and update a Q+A document. The Purpose of this Q+A document is to provide consistent answers to questions that Roche employees and other interested stakeholders may ask with regard to the use of the Roche Group SpeakUp Line. Frequently asked questions regarding the practical operation of (i) the SpeakUp Phone System and (ii) the SpeakUp Web Service are answered in separate documents which are also accessible on the intranet.

3. SCOPE OF DIRECTIVE

In principle, this basic speak-up concept applies to everyone who works at the Roche Group anywhere in the world. However, the rules of conduct regarding the Roche Group SpeakUp Line as set forth in this Directive shall be applied in compliance with and subject to the provisions of all applicable laws and regulations, including employment, labour and privacy laws, pertinent to the Roche location of the user of the Roche Group SpeakUp Line.

4. EXPECTATIONS OF EMPLOYER

As an employee of the Roche Group you are expected to know and comply with the Roche Code of Conduct and the respective laws and regulations. In the event that you think you may have violated the Roche Group Code of Conduct, it is always better to self-report than to become the subject of another person's allegation. You can make a self-report to your line manager, HR manager, the Local Compliance officer or the Chief Compliance Officer.

Roche can only live up to its commitment to act with integrity if the employees of the Roche Group speak up when they could and should. This is why, in addition to knowing the compliance and integrity responsibilities that apply to a specific job, Roche employees are expected to speak up if they in good faith believe that in connection with a business where Roche is involved someone has done, is doing, or may be about to do something that violates the Roche Group Code of Conduct.

If a Roche employee thinks that he/she is being discouraged from reporting a potential violation of the Roche Group Code of Conduct he/she should report both the original non-compliance concern and the fact that he/she has been told to "keep quiet". They can do so either via your local Compliance Officer, the Chief Compliance Officer or the Roche Group SpeakUp Line.

5. VIOLATION OF ROCHE GROUP CODE OF CONDUCT

A violation of the Roche Group Code of Conduct that Roche employees are expected to report is any set of facts or circumstances that does or has the likely potential to:

- (i) expose a Roche Company, its employees, officers or directors to disciplinary, regulatory, civil or criminal liability, and
- (ii) require immediate attention, investigation and urgent management engagement.

Roche employees are expected to report a violation of the Roche Group Code of Conduct so that management can quickly take corrective measures and adequate actions. Here are some examples of the types of non-compliance matters Roche employees are expected to report:

- active and passive bribery;
- fraud and embezzlement;
- conflict of interest, including violation of insider rules;
- theft, misuse and violation of company assets;
- violation of good marketing practice / competition and tender laws;
- kickbacks;
- accepting or giving impermissible gifts;
- inaccurate creation, reporting or falsification of company business and financial records or regulatory submissions;
- violations of health and safety laws;

- discrimination and employee harassment;
- violation of labour laws;
- retaliation against speaking up.

Roche employees can find further guidance regarding the above mentioned and related topics either in the Roche Group Code of Conduct or on Roche's intranet. In addition, Roche employees are encouraged to contact for further clarification either their local Compliance Officer or the Chief Compliance Officer.

6. SAFEGUARD OF CONFIDENTIALITY AND ANONYMITY

Every Roche manager who receives a report is expected to treat the concern or allegation with discretion. Obviously certain individuals have to know of the report and the specifics of the allegation for effective investigation and follow-up. When a Roche employee makes a report using the Roche Group SpeakUp Line, he/she is given the possibility to remain totally anonymous. However, disclosing the name is likely to make it easier to conduct a thorough investigation. Even if an employee chooses to disclose his/her name, the name will be kept confidential unless Roche is required to disclose it as a result of legal proceedings or a government investigation.

The SpeakUp Line (telephone and website) allows Roche employees to report their concerns anywhere, anytime. They may remain totally anonymous, if they wish so. Their message will be transcribed and translated word by word and sent to the Chief Compliance Officer and selected persons at Group Risk & Advisory (GA&RA). Only if he/she decides to mention his/her name in his/her message, his/her name will be included in the word by word transcript. Roche's external service provider, People Intouch B.V., a company incorporated according to Dutch laws with its domicile in Amsterdam, is legally bound to strict secrecy obligations and has reliable systems and processes in place that really guarantee the requested anonymity. Price Waterhouse Coopers tested the applied systems and processes and provided an assurance declaration regarding the safeguard of anonymity by November 1, 2009.

7. NO TOLERANCE OF ANY RETALIATION

Any employee who in good faith raises a concern or reports suspected non-compliance concerns is doing the right thing. Roche will not tolerate retaliation against that person. Anyone who engages in retaliatory action will face disciplinary actions, which may include termination of the employment. In case any employee deems that this principle is not adhered to, a complaint can and should be raised to either the Chief Executive Officer, the Chief Compliance Officer, the Group Head of HR or any member of the Audit Committee or the Corporate Governance and Sustainability Committee of the Board.

8. HANDLING OF REPORTS

All non-compliance allegations, regardless of their source, are handled in accordance with the "Directive on adequate handling of non-compliance cases: Investigation, Assessment of Facts, Corrective Measures and Sanctions as well as Reporting to Top Management". Roche is fully committed to handling non-compliance cases adequately by:

- taking all allegations seriously;
- investigating allegations efficiently and in a timely manner;
- assessing the facts objectively and impartially; and
- taking adequate corrective measures and sanctions, in case an allegation is substantiated.

Everyone in the Roche Group deserves a fair process and everyone shall be treated with respect.

When a person is officially under investigation, then he/she will be notified about this fact, but there might be cases where an early investigation may not be notified. Any accused person enjoys the presumption of having acted in accordance with the Roche Group Code of Conduct unless the evidence gathered from the investigation reasonably indicates non-compliance.

9. NO TOLERANCE OF ABUSE OF ANONYMOUS REPORTING CHANNEL

Intentional wrongful accusation is an offence. Roche does not accept and tolerate intentional wrongful accusation(s). Employees who are identified abusing Roche's anonymous reporting system intentionally will be held accountable, which may include corrective measures and sanctions, such as the termination of employment.

10. IMPLEMENTATION AND ASSURANCE

Details regarding the Roche Group SpeakUp channels can be found on Roche's intranet as well as in the Roche Group Code of Conduct.

The General Manager of each Roche company is responsible for ensuring that all employees in his organization are (i) informed in an open way about the purpose and the use of the Roche Group SpeakUp Line and (ii) encouraged to use the different available speak up channels.

The local Compliance Officers have to provide on a regular basis assurance to the Group Compliance Officer that the local employees are aware of the different available speak up channels. In addition, the local Compliance Officer will report the experiences they made locally with the Roche Group SpeakUp Line to the Chief Compliance Officer. By sharing best practice examples Roche strives to make best use of the Roche Group SpeakUp Line for the benefit of all parties involved.

11. INFORMATION ABOUT SPEAKUP CASES

Roche's General Counsel, the Head of Corporate Audit and the Chief Compliance Officer will determine if, and if yes, in which form, a report about a non-compliance case to the Corporate Executive Committee and the Roche Board of Directors' Committees or other parties is warranted.

The Chief Compliance Officer will discuss non-compliance cases in an anonymous form with the local Compliance Officers with the purpose and mandate to (i) share insights relating to lessons learned and (ii) the necessity to amend existing or to introduce new compliance training tools and instructions. Roche will also inform about the use of and the experiences made with the Roche Group SpeakUp Line in an appropriate form in the Annual Report of Roche Holding Ltd.

12. EFFECTIVE DATE

Following approval of the set-up of the Roche Group SpeakUp Line by the Corporate Executive Committee on June 16, 2009, this Directive was elaborated by the Corporate Law Department and entered into effect on August 28, 2009 and amended on August 17, 2015.