



Policy for Reporting Suspected Violations

Purpose

The purpose of this Policy is to encourage employees of Bruker Corporation and its affiliates (the "Company") to disclose any misconduct of which they become aware, including any suspected violations of the Company's Business Conduct Policies and Code of Ethics, and to provide protection for employees who report allegations of such misconduct.

Policy

This Policy applies to all employees, officers and directors of the Company and others acting on behalf of the Company, such as distributors, agents, vendors, consultants, joint venture partners and sales representatives (collectively "Covered Parties").

The Company is committed to complying with all applicable legal and regulatory requirements, including those relating to accounting, internal accounting controls and auditing matters, and to require the Covered Parties to do likewise. Every Covered Party has the responsibility to assist the Company in meeting these compliance objectives and the Company's Business Conduct Policies and Code of Ethics have been established to help Covered Parties comply with the laws and regulations applicable to our business and to maintain the highest standards of ethical conduct.

The Company's internal controls and operating procedures are intended to prevent, detect and remedy any violation of applicable laws, regulations and internal policies and procedures, including those that relate to accounting, internal accounting controls and auditing matters. However, even the best system of internal controls cannot provide absolute safeguards against such violations. It is the responsibility of all Covered Parties to report promptly suspected violations of Company policies and procedures or applicable laws and regulations, or complaints or concerns regarding accounting, internal controls or auditing matters. The Company has a responsibility to investigate such reports and, as appropriate, report to the Company's Board of Directors, the Audit Committee of the Board of Directors or any appropriate governmental authorities the fact that such violations have or may have occurred and the actions taken by the Company to remedy such violations.

This Policy governs the process by which Covered Parties, either directly or anonymously, can notify senior management, including the Audit Committee of the Company's Board of Directors, of suspected violations or concerns regarding potential misconduct without fear of retaliation. In addition, this Policy establishes the process through which the Company will respond to, and maintain records of, reports of suspected violations or potential misconduct received from Covered Parties.

Examples of misconduct include, without limitation, the following:

- Financial and accounting fraud, deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company, or fraud or deliberate error in the recording and maintaining of financial records of the Company;
- Other fraud;
- Deficiencies in or noncompliance with the Company's internal accounting controls;
- Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company;
- Violation of Company policies;
- Unethical business behavior or practices;
- Discrimination, harassment or behavior or practices creating a hostile work environment;



- Securities fraud or violations of any rule or regulation of the SEC or any provision of federal law relating to fraud against shareholders;
- Violation of laws, rules or regulations; or
- Endangerment to public health or safety and negligence of duty.

Procedures

1. Reporting

A Covered Party who reasonably believes that inappropriate business conduct is occurring must immediately report suspected violations to either:

- the Company's Reporting Hotline as described below;
- the Company Secretary (rstein@nixonpeabody.com); or
- the Director of Internal Audit and Compliance Officer (ComplianceOfficer@Bruker.com).

If the report is written and sent to either the Secretary or the Director of Internal Audit and Compliance Officer, the Covered Party should clearly mark the report as "confidential and private."

Reports may be made anonymously where allowable. However, anonymous reports should be submitted with sufficient detail to ensure a clear understanding of the issues raised. Otherwise, the Covered Party must provide his or her identity in the report.

Reports submitted by a Covered Party describing an alleged violation or concern must be candid, objective and without prejudice and set forth all of the information that the Covered Party knows regarding the suspected violation or concern. In addition, all reports must contain sufficient corroborating information to support the commencement of an investigation. The Company may elect not to commence an investigation if a report contains only unspecified wrongdoing or broad allegations without appropriate informational support.

The Company will make good faith efforts to protect the confidentiality of Covered Parties making reports. However, the Company or its employees and agents may reveal the reporting Covered Party's identity and confidential information to the extent necessary to permit a thorough and effective investigation, or as required by applicable law, regulation or legal proceedings.

2. Investigation of Reports

All reports received will be reported to the Chair of the Audit Committee and the Chief Financial Officer (unless the report relates to the Chief Financial Officer). The Internal Audit Department shall have the responsibility for investigating all reports submitted regarding alleged accounting, financial reporting, auditing violations, internal controls and operating procedures. In addition, the Audit Committee and Chief Financial Officer may direct other parties to assist in the investigation for any report they deem appropriate based on their oversight responsibility or expertise.

At each meeting of the Audit Committee, the Director of Internal Audit shall prepare a report to the Audit Committee describing each report submitted during the quarter immediately preceding the meeting of the Audit Committee and the status of each report or investigation.

The Audit Committee shall ensure the proper conduct of each investigation and shall have overall responsibility for implementation of this Policy. The Audit Committee shall have the authority to retain



outside legal or accounting expertise in any investigation as it deems necessary to conduct the investigation in accordance with its charter.

3. No Retaliation for Submitting Reports

There will be no retaliation, discrimination or any other adverse action by the Company or any of its employees against any Covered Party who makes a report pursuant to this Policy, even if after investigation the Company determines that there has not been a violation. However, abusive use of the reporting procedure may result in disciplinary action.

The Company will not engage in or tolerate any adverse action against Covered Parties based upon any lawful actions Covered Parties take with respect to good faith reporting of complaints of wrongdoing, participation in a related investigation or otherwise as specified in applicable law. These procedures are in no way intended to limit Covered Parties' rights to report alleged violations relating to securities law, accounting or auditing matters to proper governmental and regulatory authorities, including the Securities Exchange Commission.

If a Covered Party has a good faith belief that he or she has been subject to retaliation because he or she filed a complaint under this Policy or engaged in any lawful act that is protected or allowed under applicable whistleblower laws, such Covered Party may report the retaliation using the processes outlined in this Policy for filing a complaint or such Covered Party may undertake the processes available to such Covered Party under appropriate state or federal law for reporting retaliation or seeking available remedies.

4. Corrective Action

Employees, officers and directors of the Company that are found to have violated any laws, governmental regulations or Company policies will face appropriate, case-specific disciplinary action, which may include demotion or discharge.

5. Retention of Reports

All reports submitted regarding a suspected violation or concern will remain confidential to the extent practical. The Company will maintain records of complaint reports consistent with the Company's document retention policy in effect from time to time and in compliance with applicable law. It is illegal and against the Company's policy to destroy any records that may be subject to or related to an investigation by the Company or any federal, state or regulatory body.

Compliance with this Policy

All employees must follow the procedures outlined in this Policy and cooperate with any investigation initiated pursuant to it. Adhering to this Policy is a condition of employment. The Company must have the opportunity to investigate and remedy any alleged violations or employee concerns, and each employee must ensure that the Company has an opportunity to undertake such an investigation.

Amendment of Policy

This Policy may be amended, revised or terminated by the Company at any time.



How to Report Suspected Violations

To facilitate the reporting of any suspected violation or noncompliance, the Company has established the following independent third-party approach for Covered Parties to report suspected violations:

- The Company has designated an independent third-party, *EthicsPoint*, to provide both telephone and web-based reporting capability to receive information on suspected violations.
- The web-based reporting and a list of U.S. and international telephone numbers are located at <http://www.bruker.ethicspoint.com>.
- This reporting capability has built-in procedures to ensure the anonymity of any report, if the reporter so desires.
- When reporting a concern by telephone, the intake specialist will ask for several items of information, document the responses, and ask follow up questions to verify the information.
- The intake specialist will then prepare a report of the suspected violation to be sent to the Director of Internal Audit.
- *EthicsPoint* does not capture the telephone number of incoming calls. If a report is filed anonymously, *EthicsPoint* will not ask for a name or refer to gender in its report.
- At the end of the call, *EthicsPoint* will provide a unique report number and the employee will be asked to provide a personal identification number ("PIN"), which the Covered Party can use in the future to check on the status of the suspected violation.
- A Covered Party can also use this approach to provide additional information pertaining to the suspected violation by using the PIN.

A complaint should be factual rather than speculative or conclusory and should contain as much specific information as possible to allow for proper assessment. If an employee believes that a supervisor to whom a suspected violation has been reported has not taken appropriate action, the employee should report his or her concerns orally or in writing as provided in this Policy.