

INTERNATIONAL FLAVORS & FRAGRANCES INC.

PROCEDURES FOR HANDLING COMPLAINTS RELATING TO ACCOUNTING, AUDITING, INTERNAL CONTROLS, AND CODE OF BUSINESS CONDUCT AND ETHICS

The Audit Committee (the “Committee”) has the responsibility to oversee the Corporation’s financial disclosure documents, its legal and regulatory compliance, and the IFF Code of Business Conduct and Ethics (the “Code”). The Audit Committee has established the following procedures for handling complaints, reports or any other concerns (collectively “Complaints”) about:

- a violation or suspected violation of the Code;
- questionable accounting, auditing, financial reporting, or internal controls;
- any improper, inaccurate or misleading information included or to be included in any Corporation public communication, filing with the United States Securities and Exchange Commission (“SEC”) or New York Stock Exchange (“NYSE”) (including annual reports and quarterly reports), or financial statement;
- any suspected fraud or theft, or improper use of Corporation assets;
- any violation of SEC or NYSE rules, regulations or requirements, or other violations of law; and
- any claims of retaliation by or change in employment status that might constitute retaliation against any person reporting any of the above matters.

The Code provides contact information for any IFF employee wishing to make a Complaint about any of the above matters. In addition, the Corporation will establish and place on its website contact information for any other person who wishes to make a Complaint about any of the above matters.

The Corporation’s Senior Vice President, General Counsel and Secretary, Dennis M. Meany—telephone number 212-708-7243, e-mail dennis.meany@iff.com—has primary responsibility for the receipt and handling of any Complaints concerning any of the above matters. Complaints may also be reported through the IFF Compliance Hotline. The Hotline permits anonymous calls and e-mails in any language and is open 24 hours per day, 365 days per year. You may access the Hotline page with phone numbers applicable to your particular area and a web link for e-mail reports by clicking on the IFF Hotline button on IFF’s Intranet site. The General Counsel will provide copies of all such Complaints to the Chairman of the Committee. Complaints may also be sent to Business.Conduct@iff.com. The General Counsel will maintain a chronological log of all Complaints, indicating date of receipt, summary of matter reported and current status, and

will make that log, as well as all of the underlying Complaints, available for review by any member of the Committee at any time.

Unless the Chairman of the Committee or the Committee as a whole determines otherwise, or except as provided below, all Complaints will be handled and investigated under the supervision of the General Counsel. The Chairman of the Committee or the Committee as a whole may at any time request that a Complaint receive special treatment, including the retention of outside counsel or other advisors to assist with such matter.

Any employee of the Corporation who desires that his or her Complaint remain anonymous and confidential may so indicate at the time he or she makes such Complaint. If confidentiality and/or anonymity have been requested, the Corporation and the Committee will endeavor to honor that request; however, there may be times or circumstances where for legal or other reasons (including the need to investigate and verify the Complaint and correct any act or practice that is the subject of the Complaint) it is not possible or appropriate to maintain confidentiality or anonymity in respect of such Complaint, in which case the Corporation will take steps to avoid any prejudice or retaliation against any person submitting such Complaint.

Notwithstanding the foregoing, the Code provides that, if any person believes that: (a) the Corporation has not responded or will not respond in an appropriate manner or with appropriate action to a Complaint, or (b) such Complaint may be futile, or (c) the person believes that he or she may be subject to retaliation, such person may report directly to the Chairman of the Committee (currently Henry W. Howell, Jr.)—telephone number 212-708-7111, e-mail Audit.Committee.Chair@iff.com.

All directors, officers and employees of the Corporation have a responsibility to assist and cooperate in any investigation of any Complaint by the Corporation or the Committee. Directors, officers and employees are also required to assist in any investigation by any regulatory or law enforcement agency and must promptly notify the General Counsel of any contact by any such agency.

The General Counsel will report to the Committee regarding the status of Complaints on at least a quarterly basis and at such other times as may be requested. The Committee will determine if any Complaint requires the attention of the Board of Directors.

No Retaliation: No employee will be subject to retaliation or discipline for making a Complaint or otherwise providing, in good faith, reports or other information concerning suspected violations of law or Corporation policy. In the United States and certain other countries, laws protect these “whistleblowers” and IFF will assure that these protections are fully maintained. **Any employee who believes that he or she is the subject of retaliation or that his or her job status has been adversely affected as a result of a Complaint should contact the Corporation’s General Counsel or the Committee. Unless the Committee determines otherwise, any complaint of retaliation will be investigated under the supervision of the General Counsel, who will report the results of such investigation, together with his or her recommendations, to the Committee, which will take such action as may be warranted to protect and provide appropriate redress to any employee who has been the victim of any retaliation.**