

**NBTY, Inc.**  
**CORPORATE GOVERNANCE GUIDELINES**  
**FOR THE BOARD OF DIRECTORS**

The Board of Directors of NBTY, Inc. (the "Company"), acting on the recommendation of its Nominating/Corporate Governance Committee, has adopted these guidelines to promote the effective functioning of the Board and its committees. As a supplement to the Company's Certificate of Incorporation, By-laws and Code of Business Conduct and Ethics, these guidelines, along with the charters of the committees of the Board, provide the framework pursuant to which the business affairs of the Company will be managed under the direction and oversight of the Board. The Board will periodically review and amend these guidelines as circumstances warrant to ensure the effective functioning of the Board and high quality corporate governance.

***Role of the Board***

The Board and its committees shall take appropriate actions to set the overall corporate tone for ethical behavior, sound business practices and quality financial reporting. The Board shall engage in active, independent and informed oversight of the Company's management, business and affairs to assure the Company's vitality for its customers, associates and other individuals and organizations that depend on the Company. In discharging their responsibilities, the directors are entitled to rely on the honesty and integrity of the Company's senior management and outside advisors and consultants.

***Size of the Board***

The Company's By-laws provide the Board consist of not fewer than three nor more than eleven directors, divided into three classes (as nearly equal as possible) having staggered terms of three years each. The size of the Board will be set by the Board upon the recommendation of the Nominating/Corporate Governance Committee, taking into account applicable laws, requirements for sufficient diversity among non-management directors and the limits prescribed by the Company's By-laws.

***Director Qualifications***

The Nominating/Corporate Governance Committee is responsible for nominating candidates for membership on the Board. The Nominating/Corporate Governance Committee shall consider the following factors in its annual review of the performance of the Board and when recommending new and/or incumbent director candidates to the Board:

Independence. At least a majority of the Board will at all times be comprised of directors who meet the independence criteria established from time to time by the New York Stock Exchange ("NYSE") and the Securities and Exchange Commission ("SEC").

Qualifications. Candidates for Board membership must possess the intelligence, mature judgment, integrity, financial literacy, strength of character and experience required to assess and direct the Company's business. Candidates should have significant experience in a senior executive role of a business organization and first-hand knowledge of corporate governance issues facing companies of similar size and scope.

Affiliations. Board members must be able to dedicate the time and resources sufficient for the diligent performance of their duties on the Company's behalf and should not hold positions that conflict with their responsibilities to the Company. If a director has any concerns about whether serving as a director of another company or other third party commitments might conflict with his or her duties to the Company, the director should consult with the Chairman of the Nominating/Corporate Governance Committee in advance of accepting such commitment and inform the full Nominating/Corporate Governance Committee of the outcome of that consultation. The Board has adopted a policy limiting to three the number of other public company audit committees on which a member of the Company's Board may serve. Directors who change the primary job responsibility they had when last elected to the Board or who have accepted another public company directorship should notify the Nominating/Corporate Governance Committee. The Nominating/Corporate Governance Committee and the Board will then determine, on a case-by-case basis, whether any change in the Board membership or in current committee assignments would be appropriate to assure that conflicts of interests are avoided.

Mandatory Retirement Age. Other than Arthur Rudolph, the founder of the Company, no person who has attained the age of 73 shall be eligible to stand for election as a director. A director that has reached the age of 73 during his term must tender his resignation from the Board effective no later than the date on which such director would otherwise stand for re-election to the Board.

### ***Director Responsibilities***

Directors must exercise their business judgment, consistent with their fiduciary duties, to act in a manner they reasonably believe is in the best interests of the Company and its stockholders. In fulfilling that responsibility, directors may ask such questions and conduct such investigations as they deem appropriate, and may request the assistance of outside advisors. The Board may request that certain members of senior management attend all or any portion of a Board or committee meeting and will schedule presentations by associates of the Company who can provide additional insight based on their personal involvement in the matter or their particular expertise. Each director is expected to attend all scheduled meetings of the Board and the committees on which such director sits, either in person or telephonically. In addition to providing oversight and strategic guidance to the Company's senior management, the Board shall perform (or, if appropriate, delegate the relevant committee of the Board to perform) such additional functions as it deems necessary, including:

1. Selecting, evaluating and compensating the CEO;
2. Reviewing, approving and monitoring fundamental financial and business strategies and significant corporate actions;
3. Reviewing and monitoring the Company's financial objectives, strategic plans and significant actions, including significant capital allocations and expenditures;
4. Assessing corporate performance and operating results against the Company's strategic business plans;
5. Ensuring the ethical behavior and legal and regulatory compliance of the Company;
6. Assessing major risks facing the Company and reviewing options for their mitigation;

7. Ensuring governance processes are in place for maintaining the integrity of the Company's financial statements, compliance with law and ethics, relationships with customers and suppliers and relationships with stockholders;
8. At least annually review the performance of the Board and each of its committees, in consultation with the respective committee chairmen and the Nominating/Corporate Governance Committee; and
9. Annually appointing the Company's corporate officers and providing counsel on the evaluation, development and compensation of senior management.

### ***Director Orientation and Continuing Education***

During the first year of service, new directors will receive orientation to familiarize themselves with the Company and its operations. New directors will be given an opportunity to meet senior management and to tour the Company's facilities.

All directors will review industry updates from management and a variety of business and professional publications to remain abreast of developing regulatory and industry issues. The Company supports periodic participation in continuing education programs to assist directors in performing their board responsibilities.

### ***Management Succession Planning***

The Board shall approve and maintain succession plans for the CEO and senior executives. These plans include the identification of one or more candidates who could immediately fill each executive position on an interim basis in the event of an emergency, as well as a permanent candidate for such position in the event of each executive's retirement in the ordinary course. Candidates for interim or permanent successors may be recommended by the CEO and the Nominating/Corporate Governance Committee. Succession plans shall be reviewed by the Board at least annually.

### ***Board Meetings***

The Chairman of the Board is responsible for establishing the agenda for each Board meeting. Information important to the directors' understanding of the business to be conducted at Board or committee meetings shall be distributed to the directors before or at such meetings, as appropriate. Directors may request supplemental information they believe to be beneficial or necessary to the discharge of their duties. The proceedings and deliberations of the Board and its committees are to be kept confidential.

### ***Director Compensation***

The Compensation and Stock Option Committee is responsible for recommending to the Board the compensation and benefits for all non-management directors. In discharging this duty, the Compensation and Stock Option Committee is guided by the following goals:

- compensation should fairly pay directors for work required in a company of similar size and scope;
- the structure of the compensation should be simple, transparent and easy for stockholders to understand; and

- compensation should align directors' interests with the long-term interests of stockholders.

The Board will then determine the appropriate level of director compensation, in consultation with the Compensation and Stock Option Committee.

### ***Meetings of Non-Management Directors***

The Company's non-management directors shall meet in executive session, without management, at least twice annually. The Chairman of the Nominating/Corporate Governance Committee may call executive sessions of non-management directors as necessary to promote open communications among non-management directors. Independent non-management directors shall meet in executive session, without management, at least annually.

### ***Committees of the Board***

The Board will at all times have an Audit Committee, a Compensation and Stock Option Committee, and a Nominating/Corporate Governance Committee, each composed entirely of independent directors in accordance with the requirements of the NYSE and the SEC as then in effect. Each of these committees has adopted a charter to govern its duties and responsibilities. The Nominating/Corporate Governance Committee will annually review the membership of the Board committees and recommend rotation of committee chairs and members as appropriate to ensure that the committees function properly.

The Board has the prerogative to form new committees or subcommittees, and to dissolve such committees or subcommittees, at any time depending upon the circumstances, and subject to the Company's By-laws and applicable rules and regulations. Pursuant to this authority, the Board has created a Strategic Planning Committee and charged it with evaluating potential acquisitions, exploring new marketing opportunities and assisting in the formation of major policy objectives.

### ***Board Access***

Access to Associates. The Board shall have full and unfettered access to the officers, associates and the books and records of the Company. The Board expects that there will be regular opportunities for directors to meet with the CEO and other members of management in other formal or informal settings.

Authority to Retain Advisors. It is expected that information regarding the Company's business and affairs will be provided to the Board by senior management. However, the Board and its committees shall have full and unfettered access to the Company's outside advisors and the right, at any time, to retain its own independent outside advisors, without consulting or obtaining the approval of any officer of the Company. The Company shall pay the fees and expenses of any such advisors.

### ***Code of Business Conduct and Ethics***

The Board has adopted a comprehensive Code of Business Conduct and Ethics that requires, among other things, the administration of the business and affairs of the Company with integrity

and honesty, and compliance with all applicable laws and regulations. Each director must be familiar with and follow the principles outlined in the Code of Business Conduct and Ethics.

***Reporting Concerns to Non-Management Directors or the Audit Committee***

The Board has adopted procedures allowing communication directly, confidentially and anonymously between the Company's associates and the Audit Committee of the Board and between the Company's stockholders and the non-management directors. The procedures for associates' communication are set forth in the Associate Handbook. The procedures for stockholders to communicate with non-management directors are set forth in the Company's Proxy Statement. The Board encourages associates and stockholders to submit their concerns through these anonymous, confidential means.

Dated: February 10, 2006