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Sustainability report

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bioMérieux is a corporate citizen with a long-standing commitment to public health. A pioneer in the fight against infectious diseases, the Company is aware that it has an important responsibility, which it expresses in its various fields of expertise. The Company's history reflects a long-standing commitment to Corporate Social and Environmental Responsibility (CSR). The human-centered values and long-term vision of the Mérieux family, founder and majority shareholder through its holding company Institut Mérieux, form the bedrock of a responsible corporate culture that is reflected in bioMérieux's Company Purpose and strategy in all countries in which it operates.

3.1 Introduction

Company Purpose

In 2021, bioMérieux defined its Company Purpose which expresses the vision of its executives and which has also been the subject of a consultation with a representative group of its stakeholders. bioMérieux's Purpose is as follows:

We help make the world a healthier place.

Our dedication to public health is the thread that connects everything we do. It connects us to our history - since 1963, we have been fulfilling the vision of the Mérieux family to improve health, while maintaining the values of respect, accountability, transparency, and sharing.

Building on our strong legacy, we understand that our expertise in infectious diseases and our international presence give us a special duty to act as a responsible corporate citizen, serving the greater good and the community.

This commitment also connects us with our environment - infectious diseases are one of the major threats to human kind.

Their emergence and spread are dramatically accelerated by climate change and globalization. The risk of finding ourselves unarmed to face ultra-resistant bacteria is now a reality.

Diagnostics is a game changer in this fight. By pioneering diagnostic solutions, we help clinicians improve patient care and we help industries prevent contamination of the food and pharmaceuticals they produce.

At bioMérieux we are convinced that, only by taking into account our entire ecosystem and the public interest, will we be able to succeed in building a healthier world and a more inclusive society.

- We pioneer, develop and produce high quality in vitro diagnostics to improve public health worldwide.
- We sustain a robust business model that allows us to invest in innovation and create value.
- We implement environmentally-responsible actions to preserve the planet as a healthy place to live.
- We support the inclusion, well-being and development of our team members, who all help save lives.
- We foster transparent and ethical dialogue with the healthcare ecosystem to advance diagnostics.
- We build long-term partnerships to increase our positive impact on local communities and provide our support to the most vulnerable populations.

We are bioMérieux. We act for a positive impact. We act for a healthier world.

Framework of policies applied in the CSR strategy

bioMérieux ensures compliance with international guidelines and fundamental principles such as:

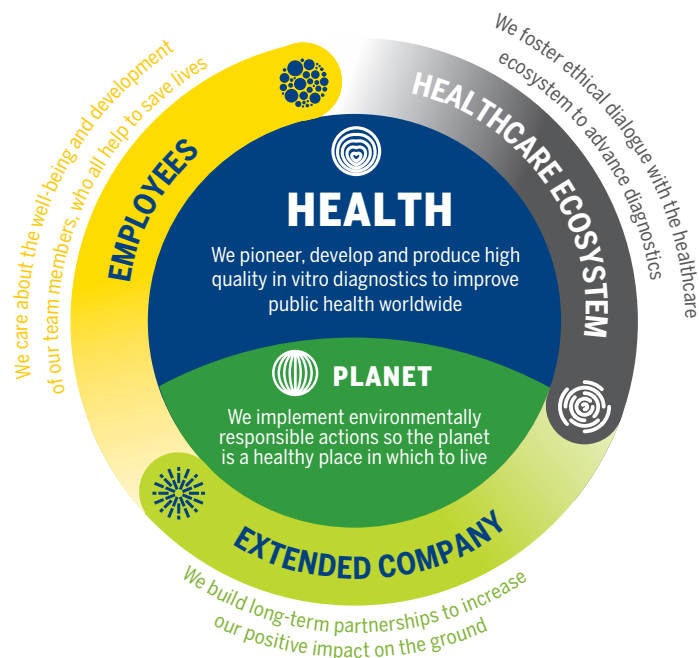
- the Fundamental Principles and Rights at Work set out in the Declaration of the ILO (International Labour Organization);
- the International Principles on Human Rights set out in the Universal Declaration of Human Rights, the OECD (Organization for Economic Co-operation and Development) Guidelines for Multinational Enterprises, and the United Nations Global Compact;

- the United Nations Sustainable Development Goals;
- the Paris Agreement.

bioMérieux has had its greenhouse gas (GHG) emissions reduction roadmap validated by the Science Based Targets Initiative (see § 3.2.3 Section SBM-1).

Presentation of the five pillars and major commitments of the CSR strategy

Today, the diagram below illustrates the bioMérieux CSR policy:



In 2021, major commitments were announced for each of these pillars, with a goal of reaching the defined targets by 2025 or 2030, depending on the topic. These goals are set out in the table below:

HEALTH	PLANET	EMPLOYEES	HEALTHCARE ECOSYSTEM	EXTENDED COMPANY
Antimicrobial resistance +30% of patient outcomes ⁽¹⁾ supporting AMS by 2025	Carbon emissions -50% absolute greenhouse gas emissions in 2030 vs. 2019 for Scopes 1 & 2	Safety Lost Day Incident Rate ±2 to 0.6 in 2025 vs. 1.2 in 2020	Dialogue with patients Collaboration projects with patient associations x2 by 2025 vs. 2021	Community ≥1% of net income attributable to the parent company dedicated to philanthropy (Endowment Fund excluded)
Antimicrobial Stewardship (AMS) ≥80% of antibiotics addressed by our AST solutions ⁽²⁾	Environmental footprint -45% water ⁽³⁾ -50% energy ⁽³⁾ -50% waste generation ⁽³⁾	Diversity & Inclusion Corporate leadership team in 2025 ⁽⁴⁾ >40% women >35% international profiles	Materiality assessment Updated annually and overhauled every 3 years	Partners Distributors covering 55% of sales ⁽⁵⁾ trained in CSR by 2025

(1) 2019 estimate: 183 million results.

(2) At least 80% based on EUCAST list and 90% based on CLSI Tier I to Tier IV list.

(3) In 2025 vs. 2015, per € million of sales.

(4) Members of the Executive Committee and their N-1 with a global role.

(5) Sales made through the distributors network.

Performance recognized by ESG rating agencies

These agencies assess bioMérieux's CSR performance and include it in their SRI (Socially Responsible Investment) indices.



Science Based
Targets initiative
(SBTi)

Since November 2021: Approval of the road map to 1.5°C

	2024	2023
 FTSE4Good	Renewal of the certificate of inclusion on the index	█ Inclusion in the index
 EthiFinance	Score 83/100	↗ Score 82/100
 CDP Disclosure Insight Action	Score C for Climate change – Score B for Water security	█ Score C
 Vigeo Eiris	Score 62/100 – No. 1 in our sector Sector average 41/100	↗ Score 60/100
 EcoVadis	Score 80/100 – Platinum Top 1% of companies evaluated	↗ Score 78/100
 Gender equality index	Score 94/100	↗ Score 93/100
 Dow Jones Sustainability Index	Score 70/100 – No. 1 in our sector Inclusion in the DJSI Sustainability Yearbook 2025 Top 1% for S&P Global CSA score	█ World & European DJSI Score 70/100
 Feminization of SBF 120 management bodies	Score 78/100	↗ Score 66/100

3.2 General disclosures (ESRS 2)

3.2.1 Basis for preparation

BP-1 General basis for preparation of sustainability statements

bioMérieux's sustainability information is available on its website⁽¹⁾ and lays out the Company's sustainable development commitments and performance.

Scope

The scope of this sustainability report covers all of bioMérieux's activities. This is the same scope used for the financial statements, except as described below.

The sustainability report was prepared on a consolidated basis and includes bioMérieux Group activity. The list of consolidated companies is provided in Chapter 6 (see Note 34 List of consolidated companies at December 31, 2024).

Reporting methodology

To monitor its sustainability performance, bioMérieux relied on its information systems used to consolidate data entered locally. The Group continuously updates its reporting tools and processes to improve the quality and accuracy of its consolidated data detailed in the reporting protocol shared with all internal contributors.

(1) www.biomerieux.com

bioMérieux prepared its sustainability report on the basis of the European Sustainability Reporting Standards (ESRS). This report is based on a double materiality approach, which takes into account both bioMérieux's impact on the environment and society and the impact of environmental, social and governance (ESG) topics on the Company's performance. The methodology used for this analysis is described in § 3.2.4 Section IRO-1 - Description of the Processes to Identify Material Impacts, Risks and Opportunities, of this Universal Registration Document. The results of this analysis guide the policies and action plans implemented to address bioMérieux's sustainability matters.

Value chain in the sustainability report

In its sustainability report, bioMérieux takes a global approach when considering its value chain. For bioMérieux, the value chain refers to all activities, resources and relations that form an integral part of the Group's business model and the external environment in which it operates. bioMérieux's non-operational value chain includes:

- the upstream value chain: business relationships, including in particular contractual relationships (suppliers, external workers), all those involved upstream of bioMérieux's activities (for example, suppliers of products or services used in product development);

- the downstream value chain: business relationships, including in particular contractual relationships (distributors, customers, partners), all those involved downstream of bioMérieux's activities, as well as patients.

In 2024, the Group performed a double materiality assessment, which included the potential impact of bioMérieux's sustainable development issues on its value chain and developed appropriate strategies to remedy this impact. bioMérieux includes all its key stakeholders in the scope of the sustainability report. Using this approach, the interests and concerns of the parties involved in the Company's business are taken into consideration.

bioMérieux's policies are designed to cover all its stakeholders. These policies, such as the Global Code of Conduct, the Responsible Procurement Charter, Business Practices applicable to third parties, the Stakeholder Engagement Charter, etc., describe bioMérieux's commitments and responsibilities toward its stakeholders, and provide a framework for discussion on how the Company intends to carry out its business in a sustainable and responsible way. By incorporating these aspects into its sustainability report, bioMérieux demonstrates its commitment to long-term business relations and exchanges with its stakeholders.

BP-2 Disclosures in relation to specific circumstances

This section presents time horizons and changes in the reporting scope, changes in the calculation scope and limitations inherent to the first year of application of Article L. 233-28-4 of the French Commercial Code (*Code de Commerce*).

Time horizons

The time horizons (short, medium or long term) specified for impacts, risks and opportunities correspond to those used in the financial statements, where the short term is up to one year, the medium term between one and five years, and the long term more than five years.

Specific methods used to prepare certain sustainability information for first-time application

For Section ESRS S1 (Own workforce), Hybiome (489 employees at December 31, 2024) is included in the Human Resources data calculation, except data on employees with disabilities as this information is not available to date. Hybiome has been included in the financial statements since 2018, and is also included in the Health, Safety and Environment section.

The methodologies used to calculate metrics, as well as any changes and/or sources of uncertainty, are detailed under each standard's metrics. Changes mainly concern carbon footprint updates (see § 3.3.2 Section E1-6), the water consumption calculation (see § 3.3.4 Section E3-4), and training (see § 3.4.1 Section S1-13).

Some metrics could not be reported or were only partially reported. With regard to environmental data, a major effort was made to stabilize the Group's carbon footprint. Note that it was not possible to calculate biogenic emissions for the year under review (see § 3.3.2 Section E1-6 - Metrics: Gross GHG emissions, Scopes 1, 2 and 3 and total GHG emissions). The same applies to data related to resource inflows (see § 3.3.6 in Section E5-4 - Resource Inflows). A significant amount of work was carried out this year on data related to product recyclability, which led to the publication of a metric covering packaging and reagents. It was not possible to produce metrics for instruments (see § 3.3.6 Section E5-5 - Resource Outflows, Products and Material Outflows).

With regard to social data, significant effort was put into standardizing the Group's data and definitions, but no definitive consensus has yet been reached on two of the disclosures. As the definition of adequate wage is still being developed, there was no reporting on this metric for the year in review. A special working group has been set up to address this matter (see § 3.4.1 Section S1-10 - Metrics on Adequate Wage). Similarly, there is only partial reporting on pay gaps in France (see § 3.4.1 Section S1-16 - Compensation Metrics).

All of this data will be more closely examined in 2025 and a report eventually published.

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

The chapter on the European taxonomy (see § 3.3.1 - Alignment With the European Taxonomy) is based on Regulation (EU) 2020/852 of June 18, 2020.

3.2.2 Governance

GOV-1 Role of the administrative, management and supervisory bodies

The Board of Directors' CSR-related work is described in § 4.2.6.4 of this document. The operating procedures and work of the Board of Directors' committees (HR, Compensation and CSR Committee, and Audit Committee) are described in § 4.2.6.7.

The Company has a CSR Committee whose role is to define the overall CSR strategy, priorities and roadmap for the five pillars of this strategy. This committee monitors metrics and progress in relation to the commitments made and defines action plans, reviews and prioritizes the main CSR actions and initiatives, monitors implementation of the CSRD (Corporate Sustainability Reporting Directive), liaises with the Board of Directors and its committees, is responsible for the CSR seminar in which the Chairman of the Board of Directors participates, handles exchanges with the Stakeholder Committee, etc. It makes recommendations to the various operational bodies such as the Climate Steering Committee, the Eco-design Steering Committee, the Philanthropy Steering Committee, and the working groups and functions. The CSR Committee,

which meets quarterly, includes three members of the Executive Committee (Executive Vice President Global Quality, Manufacturing and Supply Chain, Executive Vice President Finance, Purchasing and Information Systems and Executive Vice President Human Resources, Communication & CSR) and the heads of the HSE, Employee Engagement, Compliance and Public Affairs, Clinical Business Operations, R&D and CSR functions.

To incorporate CSR actions into its operational activities, bioMérieux relies on a CSR community in which all the Company's functions participate. This community of experts is overseen and coordinated by the CSR Department. It contributes to the co-creation of sustainability goals and ensures that they are incorporated into the action plans rolled out across the organization. At the same time, local teams define their priorities for action to increase bioMérieux's positive impact in the countries where it operates. Accordingly, bioMérieux's CSR strategy and development strategy are closely linked and deployed at all levels of the Company.

GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

In 2024, the Board of Directors took the necessary measures to ensure the quality and relevance of published sustainability data. The Board of Directors reviewed (i) the sustainability information, (ii) the assessment and review of CSR risks, (iii) the reporting methodology, and (iv) the independent external audit of sustainability information (including the internal control and risk management procedures implemented, the completeness and fairness of the information, and the issuance of a report by an independent third party on the sustainability report, i.e. a "limited assurance review").

The Board of Directors and its committees were consulted several times in 2024 on matters related to the CSR roadmap and the CSRD:

- CSRD training provided by a specialized consulting firm in December 2023 and January 2024 (five hours in two sessions), presentation of an initial list of impacts, risks and opportunities (IROs) identified as material;
- Audit Committee in March 2024: selection of the Statutory Auditor responsible for certifying sustainability information;

- Board of Directors in March 2024: determination of the breakdown of duties between the Board of Directors and the committees in connection with the CSRD and validation of the choice of Statutory Auditor responsible for certifying sustainability information;
- Joint meeting of the Audit Committee and the HR, Compensation and CSR Committee in April 2024: validation of the double materiality assessment, i.e. all material IROs described in this report;
- HR, Compensation and CSR Committee in April 2024: presentation of the achievement of the CSR objectives based on the CSR strategy;
- Board of Directors in September 2024: validation of the results of the double materiality assessment;
- Joint meeting of the Audit Committee and the HR, Compensation and CSR Committee in December 2024: update on the status of the sustainability report and the pre-audit carried out.

No changes were made to the vigilance plan this year. The plan is presented below in GOV-4.

The way in which the Board of Directors considers impacts, risks and opportunities when monitoring the Company's strategy, its decisions on major transactions and its risk management processes is described in Chapter 4.

GOV-3 Integration of sustainability-related performance in incentive schemes

bioMérieux recognizes each employee's contribution to overall sustainability and financial performance. While the annual bonus recognizes individual and collective achievements, the Company's performance is recognized through a multiplier that applies when calculating the performance-related bonus received by all eligible employees⁽¹⁾ of the Company.

In 2024, the Company's management updated bioMérieux's performance metric, which is now based on two criteria: economic performance and sustainability performance.

This year, sustainability performance focuses on scopes 1 & 2 greenhouse gas (GHG) emissions reduction targets⁽²⁾ set in the Group's CSR strategy.

(1) Only employees whose positions entitle them to a general bonus are eligible for this multiplier. Employees who are members of any other plan (sales commission plan, contractual bonus, fixed-amount bonus, combination of various plans) are not eligible.

(2) 50% reduction in absolute greenhouse gas emissions by 2030 vs. 2019 for scopes 1 & 2.

Therefore, in line with this goal, 25% of the 2024 multiplier is linked to achievement of this collective target.

Members of the Board of Directors who are bioMérieux employees are eligible for this measure. External Board of Directors' members do not receive an incentive.

GOV-4 Statement on due diligence

In accordance with Law No. 2017-399 of March 27, 2017, relating to the duty of vigilance of parent companies and contractors (known as the Vigilance law), bioMérieux has implemented a vigilance plan. bioMérieux's vigilance plan meets legal requirements, in particular by containing reasonable vigilance measures for identifying and preventing (i) the risks to human rights and fundamental freedoms, (ii) the risks of serious physical or environmental harm, as well as (iii) the health risks arising from their activities or those of their subsidiaries, subcontractors or suppliers, whether in France or overseas.

The scope of this plan covers bioMérieux SA and the subsidiaries under its control, as defined by Article L. 233-16 of the French Commercial Code (Code de commerce), as well as first-tier suppliers managed by the Purchasing Department, with which the Group has a commercial relationship.

This vigilance plan allows bioMérieux to consolidate and strengthen its risk prevention and management processes in the areas covered by the Law. It also allows it to extend its due diligence to its subcontractors, taking a continuous improvement approach.

The vigilance plan is a CSR component that has been an integral part of the Group's strategy for many years and is driven by the various departments in the projects initiated. The plan thus benefits from the various initiatives implemented, including the double materiality assessment, impact analysis and environmental and social roadmaps.

This plan was drawn up with all Group departments, including CSR, Risks, Legal, Ethics & Compliance, SSE, Purchasing, and Quality.

Impact mapping – Methodology Note

In 2019, the Company leveraged the expertise of Verisk Maplecroft to assess its social, societal and environmental impacts. Impact mapping has been defined to determine the exposure of bioMérieux and its third parties (suppliers, subcontractors, distributors) to the risks of serious breaches across the following 13 topics:

HUMAN RIGHTS

Child labor and young workers

Forced labor

Adequate wage

Working time organization

Workplace discrimination

Freedom of assembly and of association

OCCUPATIONAL HEALTH AND SAFETY

Single risk compiling national metrics

ENVIRONMENT

Air quality

Waste management

Water quality

Water stress

Deforestation

CO₂ emissions related to energy consumption

The compensation of executive corporate officers is presented in Chapter 4 and takes into account CSR issues. Every year, the HR, Compensation and CSR Committee makes a recommendation to the Board of Directors regarding this compensation, which is then put to a vote at the Annual General Meeting.

More than 14,000 suppliers were analyzed in order to assess their exposure to the above impact criteria.

In 2024, the Company launched a project to strengthen the assessment of its suppliers' impacts. This led to the implementation of a digitalized collaborative solution in early 2025. The assessment covers various criteria, including financial, geographic and cybersecurity criteria, as well as two more operational criteria related to business continuity and our suppliers' management of their resources and production facilities. This assessment covers a panel that includes existing and new suppliers. It enables the Company to identify the risk level associated with each supplier dynamically and prioritize the development of security action plans for suppliers with a critical or high risk level.

The Company can also enlist the services of an external partner to look into the financial position and reputation of suppliers identified as high-risk following this assessment.

Each identified impact is then addressed, and for those that need to be managed, an action plan is drawn up and reviewed on a regular basis with bioMérieux's stakeholders and recorded in the application. The supplier is informed of the actions that it must take and is involved in monitoring the implementation of the action plan.

For supplier activity-related CSR impacts, the double materiality assessment performed by bioMérieux in 2024 pursuant to the requirements of the CSRD resulted in an update to the risk mapping.

The following issues were identified as material:

- greenhouse gas emissions (scope 3);
- pollution;
- water management;
- waste management;
- working conditions and human rights.

Based on these criteria, bioMérieux is able to draw up an action plan to reduce the Group's exposure to impacts resulting from its supply chain.

Therefore, in 2025 bioMérieux plans to implement a dynamic digital CSR risk and impacts assessment tool, in addition to the risk tool rolled out in January 2025, to enhance the societal section.

This new tool will allow CSR action plans to target identified suppliers based on appropriate impacts. It will also supplement existing supplier management systems, including the supplier qualification process, periodic performance reviews, supplier audits, external audits, science-based target (SBT) commitments and external questionnaires used to assess bioMérieux's CSR/HSE performance.

Governance

bioMérieux has an Operational Steering Committee, the main role of which is to ensure implementation of the Vigilance Law. In this context, this committee:

- defines the methodology and ensures implementation of the impact mapping related to the activities of the Group and its suppliers;
- analyzes impact mapping results;

- ensures that there are action plans to mitigate impacts and prevent serious breaches and assesses their effectiveness;
- ensures an alert mechanism is in place so that potential breaches can be reported.

The impact mapping will be reviewed periodically and updated to take into account changes in the scope of third parties covered by the analysis and implementation of action plans.

SUMMARY TABLE OF THE VIGILANCE PLAN

	Human rights and fundamental freedoms	Environment	Health and safety of persons
IMPACT AND RISK MAPPING			
Activities of bioMérieux SA and its subsidiaries	Double materiality assessment (see § 3.2 Section IRO-1)		
Activities of subcontractors or suppliers	Double materiality assessment (see § 3.2 Section IRO-1) and analysis conducted with Verisk Maplecroft and, in 2024, project carried out to improve the supplier-related impact assessment described above		
MAPPING - REGULAR EVALUATION PROCEDURES			
Activities of bioMérieux SA and its subsidiaries	ESG rating agency (see § 3.1)	ESG rating agency (see § 3.1) Reporting by industrial sites, subsidiaries and central functions (see § 3.3.2 and § 3.4.4)	ESG rating agency (see § 3.1) HSE management system (see § 3.3.2 Section E1-2) Process and tools for managing health and safety at work (see § 3.4.1 Section S1-1) Occupational hazards assessment process (see § 3.4.1 Section S1-1) Assessment of the rate of occupational accidents and illnesses (see § 3.4.1 Section S1-1)
Activities of subcontractors or suppliers	ESG rating agency (see § 3.5 Section G1-2) Automated third-party screening based on an impact matrix (see § 3.2 Section GOV-4 and § 3.5 Section G1-2) Procedure for assessing certain suppliers and subcontractors, including prequalification audits and verification audits before and during the contractual relationship Supplier self-assessment questionnaire (including commitment to comply with bioMérieux's or supplier's Code of Conduct)		
TARGETED ACTIONS FOR MITIGATING RISKS OR PREVENTING SERIOUS BREACHES			
Activities of bioMérieux SA and its subsidiaries	bioMérieux Code of Conduct (see § 3.5 Section G1-1) Diversity (see § 3.4.1 Section S1-1): gender equality, integration of employees with disabilities	bioMérieux Code of Conduct (see § 3.5 Section G1-1) Overall HSE policy: environmental objectives (see § 3.3.2 Section E1-2) Certification: ISO 14001 (see § 3.3.2 Section E1-2)	bioMérieux Code of Conduct (see § 3.5 Section G1-1) Overall HSE policy: Occupational health and safety objectives (see § 3.4.1 Section S1-1) Certification: ISO 45001 (see § 3.4.1 Section S1-1)
Activities of subcontractors or suppliers	Code of Conduct (see § 3.5 Section G1-1) Subcontractor approval form and Business Principles for Third Parties (see § 3.5 Section G1-2) Responsible Procurement Charter (see § 3.5 Section G1-2) Specific article in contracts: reference to the Responsible Procurement Charter and Business Principles for Third Parties handbook		

	Human rights and fundamental freedoms	Environment	Health and safety of persons
WHISTLEBLOWING PROCEDURE AND RECORDING REPORTS			
Activities of bioMérieux SA and its subsidiaries	Whistleblowing procedure available to employees and third parties (see § 3.5 Section G1-1)		Whistleblowing procedure available to employees and third parties (see § 3.5 Section G1-1) Reporting tool for hazardous situations and suggestions for improvement (see § 3.4.1 Section S1-1)
Activities of subcontractors or suppliers	Whistleblowing procedure available to employees and third parties (see § 3.5 Section G1-1)		Reporting tool for hazardous situations and suggestions for improvements (see § 3.4.1 Section S1-1) for service providers working on-site
PROCESS FOR MONITORING MEASURES AND EVALUATING THEIR EFFECTIVENESS			
Activities of bioMérieux SA and its subsidiaries	CSR Committee (see § 3.2.2 Section GOV-1) Monitoring and renegotiating Company-level agreements (see § 3.4.1 Section S1-1)	CSR Committee (see § 3.2.2 Section GOV-1) HSE Department, Climate Steering Committee and Eco-design Steering Committee (see § 3.3.2 Section E1-1)	CSR Committee (see § 3.2.2 Section GOV-1) HSE Department (see § 3.4.1 Section S1-1)
Activities of subcontractors or suppliers	Review of rating agency scores by the Purchasing Department	Review of rating agency scores by the Purchasing Department	Review of rating agency scores by the Purchasing Department

GOV-5 Risk management and internal controls over sustainability reporting

Risks relating to sustainable development are part of the Group's risk management process. A specific governance structure and risk control framework have been put in place (see Chapter 2 – Risk management).

In 2024, bioMérieux performed the double materiality assessment, the methodology and results of which are described in § 3.2.4 Section IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities of this Universal Registration Document.

The related policies and action plans described in the sustainability statements reflect the updates made by the Group to mitigate these risks.

Based on the results of the double materiality assessment, an internal control framework was created to ensure the quality and documentation of sustainability information.

The processes covering the production of information to its disclosure were reviewed by the Internal Control Department together with the various relevant departments to identify any risks that might affect its availability, quality and reliability. First- and second-level controls specifying responsibilities, frequency and control measures were defined with a view to mitigating the risks identified.

These controls are formalized and disclosed in the Company's Internal Control Manual, a Group reference document provided to all the Group's subsidiaries and employees. The Internal Control Manual is reviewed at regular intervals in order to add to it and update the controls defined based on changes to the Company's processes and regulations.

3.2.3 Strategy

SBM-1 Strategy, business model and value chain

For further information, please see the following:

- bioMérieux's business model described in the Introduction;
- bioMérieux's strategy in § 1.3.1;
- the number of employees by geographic area (see § 3.4.1 Section S1-6).

Since 2003, bioMérieux has renewed its commitment to the United Nations Global Compact every year and contributes to the Sustainable Development Goals (SDGs).

bioMérieux's contribution consists first and foremost in serving the needs of patients, throughout their healthcare experience by providing *in vitro* diagnostic solutions to fight against infectious diseases. In this context, the main focus of bioMérieux's activity is contributing to SDG 3 "Ensure healthy lives and promote well-being for all at all ages." The Group's CSR policy also gives priority to issues that mainly support the following SDGs: "Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all" (SDG 8), "Reduce inequality within and among countries" (SDG 10), "Ensure sustainable consumption and production patterns" (SDG 12), "Take urgent action to combat climate change and its impacts" (SDG 13).

SBM-2 Interests and views of stakeholders

For many years, bioMérieux has maintained a continuous dialogue with its internal and external stakeholders in order to make decisions taking their expectations into account. This dialogue enriches the Company's thinking and nurtures a dynamic and open CSR strategy on its ecosystem.

bioMérieux's stakeholders are as follows:



bioMérieux organizes consultations of its stakeholder groups on specific subjects, especially with employees, customers and patients.

Policy: bioMérieux has a Stakeholders Engagement Charter. This Charter is published on the Company's website and aims to:

- promote better understanding of the CSR issues that are the responsibility of bioMérieux;
- formalize the main rules of dialogue to facilitate stakeholder trust and ensure the quality of discussions;
- sustain this dialogue.

Through this charter, bioMérieux is committed to:

- staying connected to changes in stakeholder expectations;
- studying the recommendations contributing to achieving the Sustainable Development Goals to increase the Company's positive impact.

Governance: The implementation of this policy is managed by the CSR Department.

bioMérieux also has a Stakeholder Committee. Representing the Company's stakeholders, this committee meets on a regular basis. External stakeholders are represented by four permanent members:

- a patient representative;
- a customer representative;
- a climate and environment expert;
- an expert in research and responsible investment.

And two non-permanent members who are experts that can vary according to the subjects covered.

Internal stakeholders are represented by employees from the following functions: Medical Affairs, Public Affairs, HSE, Purchasing, HR, CSR, among others.

The Stakeholder Committee strives to respect parity and diversity criteria.

The first session, held in October 2022, was related to product environmental impact. The two non-permanent members participating in this session were experts in eco-design and life cycle performance.

A summary of the discussions and expectations expressed by stakeholders at that session was presented to the Executive Committee and is considered in the action plans in an effort to continuously improve the environmental impact of the Company's products.

The Stakeholder Committee was consulted in January 2024 to comment on bioMérieux's double materiality assessment and ensure the consistency and completeness of the results obtained.

Other stakeholder engagement processes that take place throughout the year include social dialog, the Voice of Employee program (described below in § 3.4.1, Section S1), engagement with communities in the Company's host regions (for example, public authorities, non-profits, academia and educational establishments, described below in § 3.4.3, Section S3), engagement with patient associations, and customer surveys (described below in § 3.4.4 Section S4).

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

As stated in § 3.2.4 Impact, risk and opportunity management below, bioMérieux is committed to transparency and accountability when reporting its material impacts, risks and opportunities. The double materiality assessment performed in 2024 expanded on the risk assessments and the previous materiality assessment in an effort to identify and evaluate these factors, taking into account both internal operations and the external environment.

The results of this double materiality assessment are presented in § 3.2.4 Section IRO-1.

bioMérieux's strategy and business model (see § 1.3 Strategy and in the introductory chapter) are designed to be responsive and adaptable to issues identified as material for the Company. The Group continually monitors and assesses its performance relative to these impacts and risks, and takes advantage of opportunities aligned with its strategic objectives (see § 2.2).

The CSR roadmap is in line with bioMérieux's strategy and business model with the aim of ensuring resilience and sustainability and creating value for its stakeholders while mitigating potential risks. The comprehensive, proactive nature of bioMérieux's approach helps make it more competitive and contributes to long-term value creation.

Material IRO	Value chain	Characteristic
ESRS E1		
<i>Climate change mitigation</i>		
GHG emissions - Scope 1, 2 <i>Contribution to global warming</i>	Own operations	Negative impact
GHG emissions – Purchased goods and services – Scope 3 <i>Contribution to global warming</i>	Upstream	Negative impact
GHG emissions – Product life cycle – Scope 3 <i>Contribution to global warming</i>	Any	Negative impact
GHG emissions – Transport – Scope 3 <i>Contribution to global warming</i>	Upstream/ Downstream	Negative impact
GHG emissions – Transport – Scope 3 <i>Competitive advantage related to emissions management</i>	Upstream/ Downstream	Opportunity
Energy consumption <i>Pressure on fossil resources</i>	Own operations	Negative impact
<i>Climate change adaptation</i>		
Impact of climate change on operations <i>Increase in costs</i>	Own operations	Climate-related physical risk
Impact of climate change on infectious diseases <i>Increased need for diagnostic tests to screen for these diseases</i>	Own operations	Opportunity
ESRS E2		
Pollution in the value chain <i>Potential water, air and soil pollution</i>	Upstream/ Downstream	Potential negative impact
ESRS E3		
Water management in direct activities <i>Pressure on water resources</i>	Own operations	Negative impact
Water management in direct activities <i>Water stress. Vulnerability costs.</i>	Own operations	Risk
Water management in the value chain <i>Pressure on water resources</i>	Upstream/ Downstream	Potential negative impact
ESRS E4		
Biodiversity - Destruction and artificialization of natural environments <i>The construction of new buildings leads to the artificialization of land</i>	Own operations	Negative impact
Biodiversity - Contribution to the destruction of ecosystems <i>Potential pollution, pressure on water resources, waste management</i>	Upstream/ Downstream	Negative impact

Material IRO	Value chain	Characteristic
ESRS E5		
Environmental impact of products <i>Pressure on resources</i>	Own operations	Negative impact
Sustainable sourcing <i>Sourcing costs arising from failure to adapt</i>	Own operations	Risk
Waste management in direct activities <i>Pressure on resources</i>	Own operations	Negative impact
Waste management in the value chain <i>Potential toxicity, contamination</i>	Upstream/ Downstream	Negative impact
Waste management in the value chain <i>Reputational risk</i>	Upstream/ Downstream	Risk
ESRS S1		
Working conditions, employee safety and well-being <i>Accidents, occupational illnesses</i>	Own operations	Negative impact
Diversity and inclusion <i>Respect for diversity and inclusion</i>	Own operations	Potential negative impact
Skills development and career management <i>Employability of employees</i>	Own operations	Positive impact
Skills development and career management <i>Attractiveness, employee retention</i>	Own operations	Opportunity
Skills development and career management <i>Mismatch between skills and the Company's requirements</i>	Own operations	Risk
Data confidentiality and protection – Own headcount <i>Breach of data protection rights</i>	Own operations	Potential negative impact
Data confidentiality and protection – Own headcount <i>Damage to reputation and fine for non-compliance with regulations</i>	Own operations	Risk
ESRS S2		
Working conditions of workers in the value chain <i>Compliance with responsible practices</i>	Upstream/ Downstream	Potential negative impact
ESRS S3		
Impact of bioMérieux and activities in the value chain on the socio-economic rights of local communities <i>Sharing the value generated to address needs expressed by local communities</i>	Own operations	Positive impact
ESRS S4		
Contribution to public health <i>Improvement of patient care and protection of consumer health in the face of infectious diseases</i>	Own operations	Positive impact
Contribution to public health <i>Increased need for diagnostic tests to combat antimicrobial resistance</i>	Own operations	Opportunity
Accessibility of products and services <i>Delivery of diagnostic products to as many people as possible</i>	Own operations	Positive impact
Health and safety of users/customers, product quality <i>Patient care could be affected by defective product quality</i>	Own operations	Potential negative impact
Health and safety of users/customers, product quality <i>Risk of legal action</i>	Own operations	Risk
Data confidentiality and protection – Consumers and end-users <i>Breach of data protection rights</i>	Own operations	Potential negative impact
Data confidentiality and protection – Consumers and end-users <i>Damage to reputation and fine for non-compliance with regulations</i>	Own operations	Risk

Material IRO	Value chain	Characteristic
ESRS G1		
Governance and corporate culture <i>Behaviors that reflect the Company's culture</i>	Own operations	Positive impact
Long-term relationships with suppliers and key partners <i>Importance of compliance with payment terms</i>	Own operations	Potential negative impact
Lobbying activities and relations with governments <i>Promotion of the medical and economic value of IVD and access to high-quality diagnostics</i>	Own operations	Positive impact
Lobbying activities and relations with governments <i>The Company's contribution to development of the regulatory framework to meet the healthcare needs of the community</i>	Own operations	Opportunity
Cybersecurity and data protection <i>The Company's exposure to cyber attacks resulting in financial costs</i>	Own operations	Risk
Business ethics and integrity <i>The Company's exposure to financial penalties in case of corruption</i>	Own operations	Risk
Business ethics and integrity <i>Importance of protecting whistleblowers from retaliation</i>	Own operations	Potential negative impact

3.2.4 Impact, risk and opportunity management

ESRS 2 IRO-1 Description of the Processes to Identify and Assess Material Impacts, Risks and Opportunities

To meet the requirements of the Corporate Sustainability Reporting Directive (CSRD) supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards, the Group performed a double materiality assessment.

Between October 2023 and September 2024, a special taskforce composed of internal stakeholders representing the main functions (Finance, Purchasing, HR, HSE, Internal Control and Risk, Compliance, Ethics, etc.) carried out this assessment based on a four-step approach as described below:

- preliminary study to scope the assessment;
- identification of impacts, risks and opportunities (IROs) related to sustainability matters;
- assessment and determination of material IROs;
- review and validation of the results of this assessment by management and the Board of Directors;

bioMérieux took into account the list of sustainability topics covered by the ESRS standards, in conjunction with the process for determining material issues. The CSRD taskforce analyzed the sustainability matters related to these topics in terms of (i) the impact of the Company's activities and value chain on society and the environment (impact materiality), and (ii) the impact of society and the environment on the Company's risks and opportunities (financial materiality).

For each matter, positive and/or negative impacts and risks or opportunities related to bioMérieux's strategy and business model were identified. bioMérieux assessed the possible need to disaggregate the information reported by country/significant site/activity/asset/subsidiary/specificities to ensure a proper understanding of the material IRO. bioMérieux determined that

disaggregation was not relevant for the governance or social section, as this is managed through Group-wide policies. For the environmental section, related to climate risk, bioMérieux has adopted a geographical approach for manufacturing sites. This approach ensures that the sustainability report is relevant for all stakeholders, including employees, investors, customers and local communities in the countries in which the Group operates. An external consulting firm assisted the Group during this process to ensure the robustness and neutrality of the methodology.

This assessment and the Group's risk mapping was aligned to ensure consistency between the two approaches, particularly the proper integration of material sustainability matters into management of the Group's risks, which are managed using an ERM (Enterprise Risk Management) tool.

Each sustainability matter was analyzed in light of the impacts, risks and/or opportunities and then assessed to determine their levels of materiality.

Impact materiality made it possible to assess the actual or potential positive and negative impacts related to sustainable development and associated with the Company's operations and value chain.

Negative impact was assessed from two perspectives: severity (scale, scope, irremediable character of the impact) and likelihood. Positive impact was assessed in the same way, with the exclusion of the irremediable character of the impact.

Risks and opportunities are associated with the Company's sustainability, including those resulting from dependence on natural, human and social resources.

Financial materiality of risks and opportunities was assessed based on the likelihood and potential scale of financial effects.

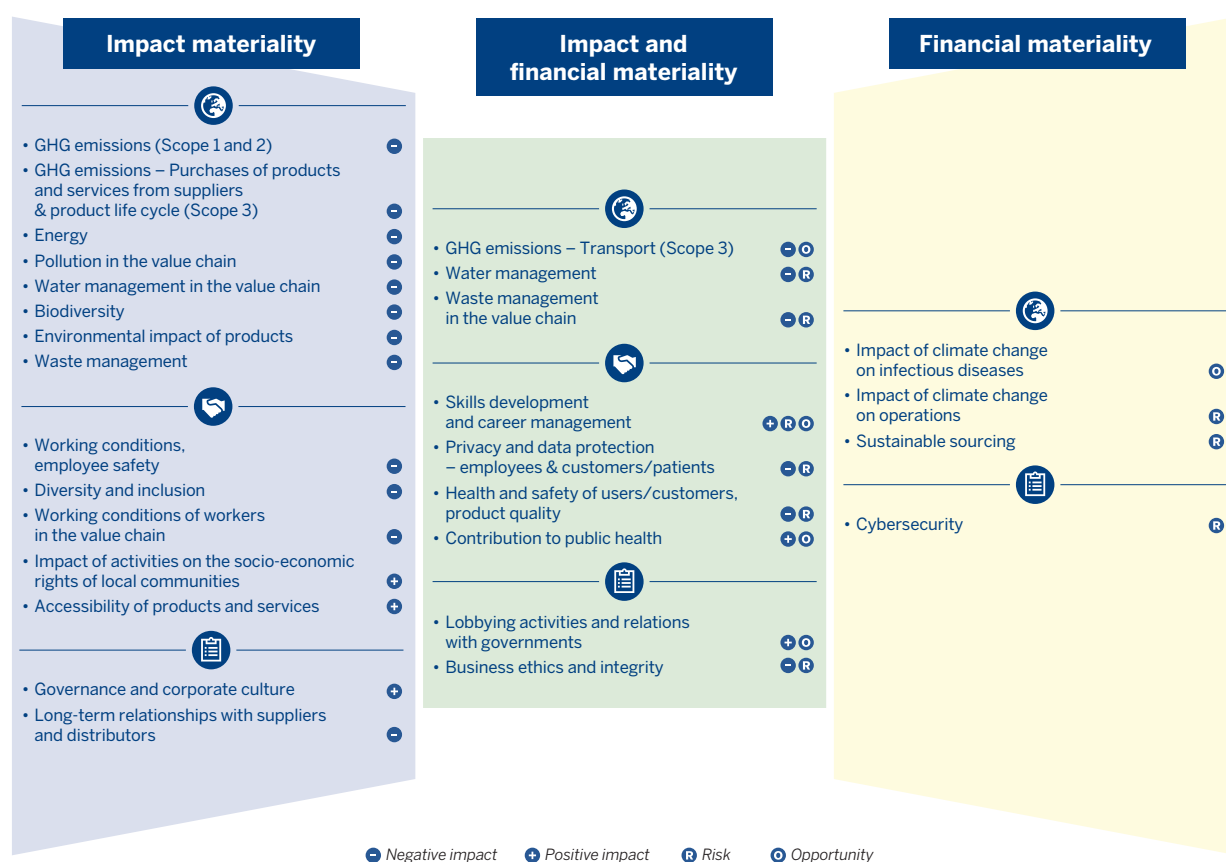
The double materiality assessment was performed by the CSRD taskforce in collaboration with several internal experts. This group as a whole has a good understanding of stakeholders' interests and expectations.

To identify material IROs, the Group used a rating scale based on the scale used for the Group's risk analysis and assessed and ranked the severity and probability of negative or positive impacts of bioMérieux's activities and those of its value chain on people and the environment (see Chapter 2.1 Risk assessment). This scale combines impact levels (low to critical) and probability levels (rare to certain) based on various aspects such as environment, health, safety and finances to prioritize issues and develop appropriate management strategies.

In 2024, the results of this assessment were presented to the Board of Directors, the Executive Committee and the Internal and External Stakeholders' Committee. The final results take their contributions into account and highlight material issues:

A threshold corresponding to the average impact materiality score was chosen to determine the material impacts ultimately corresponding to "major" or "critical" IROs, i.e. a score of 6 or more out of 12 for negative impacts and a score of 4 or more out of 8 for positive impacts. For risks and opportunities, however, the Group was ambitious, choosing a threshold corresponding strictly to a score of more than 1 out of 4.

Risk management is described in Chapter 2 Risk factors, risk management and internal control.



The impacts, risks and opportunities related to these issues are described at the beginning of each topical chapter.

IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement

The disclosure requirements are listed in the detailed summary of this chapter.

Appendix B: List of datapoints in cross-cutting and topical standards arising from other European Union legislation

Disclosure requirement and related datapoint	bioMérieux (Section of the URD)	SFDR reference ⁽¹⁾	Pillar 3 reference ⁽²⁾	Benchmark Regulation reference ⁽³⁾	EU climate law reference ⁽⁴⁾
ESRS 2 GOV-1 Governance bodies' gender diversity paragraph 21 (d)	see Section ESRS 2 GOV-1 and introductory chapter	Indicator No. 13, table 1, annex I		Annex II of Commission Delegated Regulation (EU) 2020/1816 ⁽⁵⁾	
ESRS 2 GOV-1 Percentage of independent directors paragraph 21 (e)	see introductory chapter			Annex II of Commission Delegated Regulation (EU) 2020/1816	
ESRS 2 GOV-4 Statement on due diligence paragraph 30	see Section ESRS 2 GOV-4	Indicator No. 10, table 3, annex I			
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14	see Section ESRS E1 E1-1				Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-4 GHG emission reduction targets paragraph 34	see Section ESRS E1 E1-4	Indicator No. 4, table 2, annex I	Article 449a Regulation (EU) No. 575/2013, Commission Implementing Regulation (EU) 2022/2453 template 3: Banking book – Climate change transition risks: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6	
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	see Section ESRS E1 E1-5	Indicator No. 5, table 1, and Indicator No. 5, table 2, annex I			
ESRS E1-5 Energy consumption and mix paragraph 37	see Section ESRS E1 E1-5	Indicator No. 5, table 1, annex I			
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	see Section ESRS E1 E1-5	Indicator No. 6, table 1, annex I			

Disclosure requirement and related datapoint	bioMérieux (Section of the URD)	SFDR reference ⁽¹⁾	Pillar 3 reference ⁽²⁾	Benchmark Regulation reference ⁽³⁾	EU climate law reference ⁽⁴⁾
ESRS E1-6 Gross Scope 1, 2 or 3 and total GHG emissions paragraph 44	see Section ESRS E1 E1-6	Metrics No. 1 and No. 2, table 1, annex I	Article 449a Regulation (EU) No 575/2013, Commission Implementing Regulation (EU) 2022/2453 template 1: Banking book – Climate change transition risks: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	see Section ESRS E1 E1-6	Indicator No. 3, table 1, annex I	Article 449a Regulation (EU) No. 575/2013, Commission Implementing Regulation (EU) 2022/2453 template 3: Banking book – Climate change transition risks: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)	
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil paragraph 28	not material	Indicator No. 8, table 1, annex I; Indicator No. 2, table 2, annex I, Indicator No. 1, table 2, annex I; Indicator No. 3, table 2, annex I			
ESRS E3-1 Aquatic and marine resources paragraph 9	see Section ESRS E3 E3-1	Indicator No. 7, table 2, annex I			
ESRS E3-1 Dedicated policy paragraph 13	see Section ESRS E3 E3-1	Indicator No. 8, table 2, annex I			
ESRS E3-1 Sustainable oceans and seas paragraph 14	not material	Indicator No. 12, table 2, annex I			
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	see Section ESRS E3 E3-4	Indicator No. 6.2, table 2, annex I			
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations paragraph 29	see Section ESRS E3 E3-4	Indicator No. 6.1, table 2, annex I			
ESRS 2- IRO 1 – E4 paragraph 16 (a) i	under analysis (ESRS E4)	Indicator No. 7, table 1, annex I			
ESRS 2- IRO 1 – E4 paragraph 16 (b)	under analysis (ESRS E4)	Indicator No. 10, table 2, annex I			

Disclosure requirement and related datapoint	bioMérieux (Section of the URD)	SFDR reference ⁽¹⁾	Pillar 3 reference ⁽²⁾	Benchmark Regulation reference ⁽³⁾	EU climate law reference ⁽⁴⁾
ESRS 2- IRO 1 – E4 paragraph 16 (c)	under analysis (ESRS E4)	Indicator No. 14, table 2, annex I			
ESRS E4-2 Sustainable land/ agriculture practices or policies paragraph 24 (b)	not material	Indicator No. 11, table 2, annex I			
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24 (c)	not material	Indicator No. 12, table 2, annex I			
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	not material	Indicator No. 15, table 2, annex I			
ESRS E5-5 Non-recycled waste paragraph 37 (d)	see Section ESRS E5 E5-5	Indicator No. 13, table 2, annex I			
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	see Section ESRS E5 E5-5	Indicator No. 9, table 1, annex I			
ESRS 2- SBM3 – S1 Risk of incidents of forced labor paragraph 14 (f)	see Section ESRS S1 S1-1	Indicator No. 13, table 3, annex I			
ESRS 2- SBM3 – S1 Risk of incidents of child labor paragraph 14 (g)	see Section ESRS S1 S1-1	Indicator No. 12, table 3, annex I			
ESRS S1-1 Human rights policy commitments paragraph 20	see Section ESRS S1 S1-1	Indicator No. 9, table 3, and Indicator No. 11, table 1, annex I			
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8 paragraph 21	see Section ESRS S1 S1-1			Annex II of Commission Delegated Regulation (EU) 2020/1816	
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	see Section ESRS S1 S1-1	Indicator No. 11, table 3, annex I			

Disclosure requirement and related datapoint	bioMérieux (Section of the URD)	SFDR reference ⁽¹⁾	Pillar 3 reference ⁽²⁾	Benchmark Regulation reference ⁽³⁾	EU climate law reference ⁽⁴⁾
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	see Section ESRS S1 S1-1	Indicator No. 1, table 3, annex I			
ESRS S1-3 Grievance/complaints mechanisms paragraph 32 (c)	see Section ESRS G1 G1-1	Indicator No. 5, table 3, annex I			
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	see Section ESRS S1 S1-14	Indicator No. 2, table 3, annex I		Annex II of Commission Delegated Regulation (EU) 2020/1816	
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	see Section ESRS S1 S1-14	Indicator No. 3, table 3, annex I			
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	see Section ESRS S1 S1-16	Indicator No. 12, table 1, annex I		Annex I of Delegated Regulation (EU) 2020/1816	
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	see Section ESRS S1 S1-16	Indicator No. 8, table 3, annex I			
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	see Section ESRS S1 S1-17	Indicator No. 7, table 3, annex I			
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 104 (a)	see Section ESRS S1 S1-17	Indicator No. 10, table 1, and Indicator No. 14, table 3, annex I		Annex II of Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818 Art 12 (1)	
ESRS 2- SBM3 – S2 Significant risk of child labor or forced labor in the value chain paragraph 11 (b)	see Section ESRS S2 S2-1	Metrics No. 12 and No. 13, table 3, annex I			
ESRS S2-1 Human rights policy commitments paragraph 17	see Section ESRS S2 S2-1	Indicator No. 9, table 3, and Indicator No. 11, table 1, annex I			

Disclosure requirement and related datapoint	bioMérieux (Section of the URD)	SFDR reference ⁽¹⁾	Pillar 3 reference ⁽²⁾	Benchmark Regulation reference ⁽³⁾	EU climate law reference ⁽⁴⁾
ESRS S2-1 Policies related to workers in the value chain paragraph 18	see Section ESRS S2 S2-1	Metrics No. 11 and No. 4, table 3, annex I			
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 19	see Section ESRS S2 S2-1	Indicator No. 10, table 1, annex I		Annex II of Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818 Art 12 (1)	
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8 paragraph 19	see Section ESRS 2 GOV-4			Annex I of Delegated Regulation (EU) 2020/1816	
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	see Section ESRS S2 S2-4	Indicator No. 14, table 3, annex I			
ESRS S3-1 Human rights policy commitments paragraph 16	see Section ESRS S3 S3-1	Indicator No. 9, table 3, annex I, and Indicator No. 11, table 1, annex I			
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles and/or OECD Guidelines paragraph 17	see Section ESRS S3 S3-1			Annex II of Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818 Art 12 (1)	
ESRS S3-4 Human rights issues and incidents paragraph 36	see Section ESRS S3 S3-4	Indicator No. 14, table 3, annex I			
ESRS S4-1 Policies related to consumers and end-users paragraph 16	see Section ESRS S4 S4-1	Indicator No. 9, table 3, and Indicator No. 11, table 1, annex I			

Disclosure requirement and related datapoint	bioMérieux (Section of the URD)	SFDR reference ⁽¹⁾	Pillar 3 reference ⁽²⁾	Benchmark Regulation reference ⁽³⁾	EU climate law reference ⁽⁴⁾
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 17	see Section ESRS S4 S4-1	Indicator No. 10, table 1, annex I		Annex II of Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818 Art 12 (1)	
ESRS S4-4 Human rights issues and incidents paragraph 35	see Section ESRS S4 S4-4	Indicator No. 14, table 3, annex I			
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	see Section ESRS G1 G1-1	Indicator No. 15, table 3, annex I			
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	see Section ESRS G1 G1-1	Indicator No. 6, table 3, annex I			
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	see Section ESRS G1 G1-4	Indicator No. 17, table 3, annex I		Annex I of Delegated Regulation (EU) 2020/1816	
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	see Section ESRS G1 G1-4	Indicator No. 16, table 3, annex I			

- (1) Regulation (EU) 2019/2088 of the European Parliament and of the Council of November 27, 2019 on sustainability-related disclosures in the financial services sector (OJ L 317 of December 9, 2019, p. 1).
- (2) Regulation (EU) No. 575/2013 of the European Parliament and of the Council of June 26, 2013 on regulatory requirements for credit institutions and investment firms and amending Regulation (EU) No. 648/2012 (Capital Requirements Regulation or "CRR") (OJ L 176 of June 27, 2013, p. 1).
- (3) Regulation (EU) 2016/1011 of the European Parliament and of the Council of June 8, 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No. 596/2014 (OJ L 171 of June 29, 2016, p. 1).
- (4) Regulation (EU) 2021/1119 of the European Parliament and of the Council of June 30, 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No. 401/2009 and (EU) 2018/1999 ("European Climate Law") (OJ L 243 of July 9, 2021, p. 1).
- (5) Commission Delegated Regulation (EU) 2020/1816 of July 17, 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406 of December 3, 2020, p. 1).

To comply with legal requirements, bioMérieux has the existence and accuracy of environmental, social and governance information provided in the Universal Registration Document audited each year. For these topics, bioMérieux enlists the services of EY & Associés as an independent third party (see § 3.6).

3.3 Environmental information

3.3.1 Alignment with the European taxonomy

The European green taxonomy targets, as a priority, sectors with the largest climate footprint on the environment, such as oil, construction or steel companies. However, the Company has made reducing its environmental footprint a priority objective.

Principles of the regulation and interpretations by the Company

Pursuant to regulation (EU) 2020/852 of June 18, 2020, the European taxonomy refers to a classification of economic activities that have a positive impact on the environment. Its purpose is to direct capital expenditure toward "green" activities, in order to allow the European Union to reach its objectives, in conformity with its commitments resulting from the COP21 Paris Agreement.

To be eligible for the taxonomy, an activity must be on the list provided by the standard.

To be aligned with the taxonomy, an economic activity must be eligible and meet the following criteria:

- the activity must substantially contribute to one or more of these six objectives:
 1. climate change mitigation;
 2. climate change adaptation;
 3. sustainable use and protection of aquatic and marine resources;
 4. transition to a circular economy;
 5. pollution prevention and control;
 6. protection and restoration of biodiversity and ecosystems.

The first two objectives appear in the 2020 texts and the next four were added in 2023.
- the activity must not do significant harm to any of the other objectives;
- the activity must comply with minimum social safeguards based on OECD and United Nations guidelines.

For 2024 fiscal year activities, the scope defined by the regulation for the indicators to be published concerns the six objectives for eligibility and alignment.

The following are the indicators to be published for each objective:

- revenue:
 - eligible and aligned revenue/total consolidated turnover (A1),
 - eligible and non-aligned revenue/total consolidated turnover (A2),
 - non-eligible revenue/total consolidated turnover (B);
- CAPEX (capital expenditure):
 - eligible and aligned capital expenditure/total consolidated capital expenditure (A1),
 - eligible and non-aligned capital expenditure/total consolidated capital expenditure (A2),
 - non-eligible capital expenditure/total consolidated capital expenditure (B),
- OPEX (operating expenditure):
 - eligible and aligned operating expenditure/total consolidated operating expenditure (A1),
 - eligible and non-aligned operating expenditure/total consolidated operating expenditure (A2),
 - non-eligible operating expenditure/total consolidated operating expenditure (B).

The Company's European taxonomy-eligible activities

In 2023, the Company took advice from a specialized firm in order to deepen its understanding of this regulation and deliver the most appropriate compliance solution. Workshops were held with

internal experts, especially Finance, HSE and the car fleet. In particular, the activities listed by the taxonomy in the delegated acts were reviewed. This exercise was updated in 2024.

The eligible activities identified by the Company in 2024 are as follows:

Objective	Activity such as defined by the European Taxonomy	Content	Eligible in terms of (CAPEX, revenue, OPEX)
1. Climate change mitigation	6.5 Transport by motorbikes, passenger cars and light commercial vehicles	Car fleet, especially for sales team employees and FSEs ^(a)	CAPEX
	7.3 Installation, maintenance and repair of energy efficiency equipment	Individual capital expenditure projects for sites, especially involving heating, insulation and lighting and projects that are part of the energy efficiency optimization plan for the Company's sites	CAPEX
	7.4 Installation, maintenance and repair of electric vehicle charging stations	Installation of electric vehicle charging stations on sites	CAPEX
	7.6 Installation, maintenance and repair of renewable energy technologies	Installation of photovoltaic panels on sites	CAPEX
	7.7 Acquisition and ownership of buildings	Acquisition or construction of new buildings	CAPEX
4. Transition to a circular economy	1.1 Manufacture of plastic packaging goods	Acquisition of plastic primary packaging production equipment for a range of products	CAPEX
	1.2 Manufacture of electrical and electronic equipment	Sale of diagnostic instruments when they include electrical and electronic components	CAPEX and revenue
	5.1 Repair, refurbishment and remanufacturing	Sales of maintenance and repair services for diagnostic instruments when they include electrical and electronic components	Revenue

(a) Field Service Engineer: teams servicing instruments installed on the premises of the Company's customers.

The Company believes that it could be involved in the following activities in the future, but has not identified any significant instances during the fiscal year:

- For objectives 1 and 2 (climate change mitigation and adaptation):
 - 7.2 Renovation of existing buildings, where the renovation is greater than 25% of its value or its surface area;
 - 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings.
- For objective 2 (climate change adaptation):
 - 8.2 Programming, consulting and other IT activities: bioMérieux markets software solutions, especially for diagnostic data control and management. However, according to the Europe Q&A forum, the description of the economic activity is not sufficient to warrant eligibility. For this activity to become eligible, the Company must present a specific climate change adaptation plan.

- For objective 4 (transition to a circular economy):
 - 3.2 Renovation of existing buildings, when the renovation is greater than 25% of its value or its surface area;
 - 3.3 Demolition of buildings and other structures.

For objective 5 (pollution prevention and control), the Company has excluded activity 1.2 Manufacture of pharmaceutical products: the Company's business does not correspond to NACE code C21.2, Manufacture of pharmaceutical preparations, but rather produces and markets *in vitro* diagnostics solutions (NACE code C32.5, production of medical instruments and supplies). Additionally, reagents, which may include chemical or biological substances, are incinerated after use, since they are potentially contaminated.

General comment on alignment of eligible activities for the fiscal year

Some criteria are detailed below. As regards the general Do No Significant Harm (DNSH) criteria, the Company must ensure that its business does not cause significant harm to other environmental objectives.

The Company will be able to do so in 2025 once the climate risk analysis of its production sites is finalized. The Company has nevertheless determined that LED-related CapEx is aligned with the criteria outlined in the appendices to Annex I of the Delegated Regulation (EU) 2021/2139.

Comments on eligible activities for the fiscal year

Revenue indicators

Eligible turnover corresponds to:

- the sale of maintenance and repair services for diagnostic instruments, when they contain electrical and electronic components, including spare parts (5.1 Repair, refurbishment and remanufacturing);
- the sale of diagnostic instruments, when they include electrical and electronic components (1.2 Manufacture of electrical and electronic equipment).

These activities fall under objective 4 - Transition to a circular economy.

They contribute directly to circular economy principles by:

- extending the useful life of products: by not replacing instruments prematurely, the Company reduces the extraction of primary resources;
- reducing waste: equipment reuse limits the scrapping of whole devices.

These Company activities can be aligned if they meet technical and DNSH criteria:

- technical criteria are met by ensuring adequate availability of spare parts and the eco-design of products (see § 3.3.6 Section E5-2);
- on the other hand, to meet the requirements of the DNSH principle, in accordance with the appendices to Delegated Regulation (EU) 2021/2139, bioMérieux has verified compliance with DNSH criteria for all its activities eligible for the climate change mitigation objective, thereby contributing to their alignment.

Capital expenditure indicators

The Company incurs capital expenditure under objective 1 climate change mitigation.

The following activities are eligible:

- activity **6.5** Transport: all the electric vehicle fleets, owned and leased, have been taken into account;
- activity **7.3** energy efficiency: all the projects that are part of the energy efficiency optimization plan for the Company's sites have been taken into account. Furthermore, individual capital expenditure projects involving roof repairs, modernization of cooling and heating systems and installation of LED lighting systems were included. Capital expenditure related to LED lighting has been considered aligned;

- activity **7.4** Charging stations: all the installation projects have been taken into account. In 2024, capital expenditure projects were undertaken in Turkey and Germany;
- activity **7.6** renewable energy: the fiscal year activities concern the installation of solar panels. In 2024, capital expenditure projects were undertaken in Durham (United States) and Combours (France);
- activity **7.7**, acquisition of buildings: in order to be aligned, the primary energy demand of the premises, which defines their construction-related energy performance, must be at least 10% lower than the threshold set for requirements for near zero energy buildings in national measures to implement Directive 2010/31/UE of the European Parliament and the Council. The energy performance must be certified by an energy performance certificate. According to the Company's internal experts, the fiscal year acquisitions do not meet this particularly stringent criterion.

The Company incurs capital expenditure under objective 4 - Transition to a circular economy.

- activity **1.1** Manufacture of plastic packaging goods: the fiscal year activities concern the production of parts by plastic injection at La Balme (France);
- activity **1.2** Manufacture of electrical and electronic equipment;
- expenditure related to activity **5.1** Repair, refurbishment and remanufacturing is negligible.

Operating expenditure indicators

Eligible operating expenses under the regulations are limited to the following direct non-capitalized costs:

- buildings renovation costs;
- short-term rental agreements;
- maintenance/upkeep and repair costs;
- any other direct expenditure related to routine maintenance of property, plant and equipment by the company or by third parties to whom these activities are outsourced.

These operating expenditure categories are considered non-material based on the Group's materiality thresholds. It should be noted that a large portion of maintenance/upkeep and repair costs is captured in CAPEX.

Compliance with minimum safeguards

For the Company's eligible activities to be aligned, it must comply with "minimum safeguards," which cover the following four themes: human rights, anti-corruption, fiscal transparency and competition law.

Commitment to human rights is one of the Company's fundamental values. Group policy on human rights in relation to its employees is based on the promotion of their well-being and development (see § 3.4.1 Section S1) and a corporate culture based on social dialog (see § 3.4.1 Section S1-2). The Company promotes gender equality and implements anti-discrimination measures (see § 3.4.1, Section S1-1).

In its supplier relationships, the Company is committed to a sustainable development mindset. Its commitments and requirements are described in the "Business Principles for Third Parties" and the "Responsible Procurement Charter" between bioMérieux and its suppliers available on the Company's institutional website (see § 3.5.1 Section G1-2 - Management of relationships with key partners).

bioMérieux's tax policy is responsible. bioMérieux's tax regime is a result of its business and operational choices. The Company has no entities in tax havens and does not allocate any functions or risks to entities without economic substance (see § 3.7.1 bioMérieux's tax policy).

The Company implements an anti-corruption policy and promotes the importance of competition law compliance among its employees via its Ethics and Compliance program (see § 3.5.1 Sections G1-3 and G1-4 - Prevention and detection of corruption and bribery, Incidents of corruption or bribery). The group implements training and procedures to ensure that the business complies with laws and regulations wherever it operates.

Key Performance Indicators (regulatory tables)

	Proportion of CapEx/ Total CapEx		Proportion of revenue/ Total revenue		Proportion of OpEx/ Total OpEx	
	Eligible and aligned	Eligible and non-aligned	Eligible and aligned	Eligible and non-aligned	Eligible and aligned	Eligible and non-aligned
1 – Climate change mitigation	0.1%	25.5%	0.0%	0.0%	0.0%	0.0%
2 – Climate change adaptation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3 – Water and marine resources	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4 – Circular economy	0.0%	31.1%	0.0%	13.2%	0.0%	0.0%
5 – Pollution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6 – Biodiversity and ecosystems	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**PERCENTAGE OF SALES RESULTING FROM PRODUCTS OR SERVICES ASSOCIATED WITH ECONOMIC ACTIVITIES
ALIGNED WITH THE TAXONOMY**

Year		Substantial contribution criteria								Do No Significant Harm Criteria										
Economic activities	Code	Absolute sales	Proportion of sales	Climate change mitigation	Climate change adaptation	Aquatic and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Aquatic and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) turnover, year N-1	Category (enabling activity)	Category (transitional activity)	
		€ million	%							YES/ NO	YES/ NO	YES/ NO	YES/ NO	YES/ NO	YES/ NO	YES/ NO	YES/ NO	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (taxonomy-aligned)																				
Sales of environmentally sustainable activities (Taxonomy-aligned) (A.1)				n/a																
Of which enabling																				
Of which transitional																				
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																				
Manufacture of electrical and electronic equipment		1.2	293.1	7.4%						EL						8.0%				
Repair, refurbishment and reconditioning		5.1	233.5	5.9%						EL						6.4%				
Sales of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)			526.6	13.2%	%	%	%	%	%	%						14.3%				
A. Sales of taxonomy-eligible activities (A1+A2)			526.6	13.2%	%	%	%	%	%	%						14.3%				
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																				
Sales of non-taxonomy-eligible activities			3,453.4	86.8%																
TOTAL (A+B)		100%																		

PROPORTION OF CAPEX ARISING FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES

Fiscal Year N	Year		Substantial contribution criteria						Do No Significant Harm Criteria										
Economic activities	Code	Absolute CapEx	Percentage of CapEx	Climate change mitigation	Climate change adaptation	Aquatic and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Aquatic and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) CapEx, year N-1	Category (enabling activity)	Category (transitional activity)
		€ million	%							YES/ NO	YES/ NO	YES/ NO	YES/ NO	YES/ NO	YES/ NO	YES/ NO	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
Installation, maintenance and repair of energy efficiency equipment	7.3	0.3	0.1%													OUI	5.3%	E	
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		0.31	0.1%														5.3%		
Of which enabling		0.31	0.1%														5.3%	E	
Of which transitional		0	0.0%																T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
Transport by motorbikes, passenger cars and light commercial vehicles	6.5	0.8	0.2%														0.4%		
Installation, maintenance and repair of energy efficiency equipment	7.3	13.2	3.3%														7.2%		
Installation, maintenance and repair of electric vehicle charging stations	7.4	0.0	0.0%														0.0%		
Installation, maintenance and repair of renewable energy technologies	7.6	0.2	0.1%														0.1%		
Acquisition and ownership of buildings	7.7	88.4	22.0%														48.4%		
Manufacture of plastic packaging goods	1.1	1.4	0.4%														0.8%		

Fiscal Year N	Year		Substantial contribution criteria							Do No Significant Harm Criteria						
Economic activities	Code	Absolute CapEx	Percentage of CapEx	Climate change mitigation	Climate change adaptation	Aquatic and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Aquatic and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Minimum safeguards
Manufacture of electrical and electronic equipment	1.2	123.3	30.7%				EL									67.5%
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		227.23	56%	%	%	%	%	%	%							124.4%
A. CapEx of taxonomy-eligible activities (A1+A2)		227.53	56.7%	%	%	%	%	%	%							124.5%
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																
CapEx of non-taxonomy-eligible activities		173.80	43.3%													
TOTAL (A+B)			100%													

PERCENTAGE OF OPEX RESULTING FROM PRODUCTS OR SERVICES ASSOCIATED WITH ECONOMIC ACTIVITIES ALIGNED WITH THE TAXONOMY

Fiscal Year N	Year		Substantial contribution criteria						Do No Significant Harm Criteria										
Economic activities	Code	Absolute OpEx	Percentage of OpEx	Climate change mitigation	Climate change adaptation	Aquatic and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Aquatic and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Minimum safeguards	Proportion of Taxonomy-aligned (A.1) or Taxonomy-eligible (A.2.) OpEx, year N-1	Category (enabling activity)	Category (transitional activity)
		€ million	%							YES/ NO	YES/ NO	YES/ NO	YES/ NO	YES/ NO	YES/ NO	YES/ NO	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)																			
n/a																			
Of which enabling																			
Of which transitional																			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
Manufacture of electrical and electronic equipment																			
5.1 0 % n/a n/a																			
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)																			
0 % n/a																			
A. OpEx of taxonomy-eligible activities (A1+A2)																			
0 % n/a																			
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
OpEx of non-taxonomy-eligible activities																			
%																			
TOTAL (A+B)		100%																	

3.3.2 Climate change (ESRS E1)


ESRS 2 IRO-1 Description of the Processes to Identify and Assess Material Climate-Related Impacts, Risks and Opportunities

Details of the double materiality assessment can be found in § 3.2.4 Section IRO-1 - Description of the Processes to Identify and Assess Material Impacts, Risks and Opportunities.

With regard to climate change, the Company used its greenhouse gas emissions data (see § 3.3.2 Section E1-6) and the IPCC report to assess its impacts. Risks were identified using the current resilience analysis (see § 3.3.2 Section ESRS 2 SBM-3).

ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Identified material climate change impacts, risks and opportunities (IROs) are as follows:

Policy	Material IRO	Value chain	Characteristic	SDG
CLIMATE CHANGE MITIGATION				
Conserve natural resources; protect the environment by preventing pollution risks, reducing the carbon footprint of our activities, and reducing waste production.	GHG emissions – Scopes 1 & 2 <i>Contribution to global warming</i>	Own operations	Negative impact	
	GHG emissions – Purchased goods and services – Scope 3 <i>Contribution to global warming</i>	Upstream	Negative impact	
	GHG emissions – Product life cycle – Scope 3 <i>Contribution to global warming</i>	Upstream/Own operations/ Downstream	Negative impact	
	GHG emissions – Transport – Scope 3 <i>Contribution to global warming</i>	Upstream/ Downstream	Negative impact	
	GHG emissions – Transport – Scope 3 <i>Competitive advantage related to emissions management</i>	Upstream/ Downstream	Opportunity	
	Energy consumption <i>Pressure on fossil resources</i>	Own operations	Negative impact	
	CLIMATE CHANGE ADAPTATION			
Think ahead and adapt our activities to reduce exposure to climate change.	Impact of climate change on operations <i>Increase in costs</i>	Own operations	Climate-related physical risk	
	Impact of climate change on infectious diseases <i>Increased need for diagnostic tests to screen for these diseases</i>	Own operations	Opportunity	

In 2024, bioMérieux launched an analysis of its resilience to physical climate risks. Initial results led to an assessment of short-term risks, as identified in this report. This analysis will be continued in 2025.

E1-2 Policies related to climate change mitigation and adaptation

Policy: bioMérieux implements the same Health, Safety and Environment (HSE) policy for all its employees around the world. This policy was updated in 2024, and the following is an extract on the environment and climate:

As a world leader [...] we have made a commitment to [...]:

- Eliminate or minimize the use of hazardous substances; preserve natural resources; protect the environment by preventing pollution risks, reducing the carbon footprint of our activities and reducing waste production; anticipate and adapt our activities to reduce exposure to climate change.
- Improve the environmental performance of our solutions, products and services transitioning to a more sustainable portfolio.

- Fulfill legal and other requirements; continuously improve our health, safety and environmental management system, consult and involve worker participation and, when they exist, their representatives.

This policy applies to all bioMérieux employees and subcontractors operating on the Company's sites, in all countries.

It is available to all affected stakeholders, whether in-house or external to the Company.

The HSE policy, drafted in accordance with ISO 14001 and 45001 standards, is signed by bioMérieux's Chief Executive Officer.

The HSE Director reports to the Executive Vice President for Global Quality, Manufacturing & Supply Chain, who is a member of the Executive Committee. She is supported by the HSE teams, which deploy the HSE policy at all the Company's sites.

This policy is presented to the Social and Economic Committee (SEC), displayed at the sites, published on the Intranet and available to all employees. It is based on the ISO 14001 and 45001 standards and made publicly available in this document.

Governance: The Company has introduced a Health, Safety and Environment management system (HSE). It covers the design, manufacture and maintenance of instruments, software and reagents for *in vitro* diagnostic tests. It has been rolled out on bio-industrial sites, at R&D centers and subsidiaries. This management system is based on continuous improvement following the Plan-Do-Check-Act (PDCA) principle.

The HSE Department reports to the Executive Vice President for Global Quality, Manufacturing & Supply Chain, who is a member of the Company's Executive Committee. The HSE department relies on the HSE teams to deploy the HSE policy at all the Company's sites. For its part, the CSR Committee helps shape the Group's direction, policies and objectives, and monitors outcomes.

These aspects are implemented locally through a network of HSE coordinators at each site and subsidiary:

- for each site, an HSE manager reports to the site manager. This function can be supplemented by other people (HSE engineers and technicians) depending on the site's size and risks. Approximately 50% of the sites have an energy manager responsible for managing the energy sobriety and efficiency program presented below;
- for each subsidiary, an appointed HSE representative is in charge of managing the process.

In order to support the HSE program throughout the organization, some functions are introducing dedicated roles to manage some very function-specific climate and environmental aspects (Purchasing, Supply Chain, Information Systems, etc.)

The Steering Committee (Climate SteerCo) consists of the managers of the relevant global functions (manufacturing, car fleets, purchasing, supply chain) under the supervision of the HSE Department.

Each entity is responsible for the implementation of policies that ensure the environmental impacts of bioMérieux's activities are managed.

The HSE department has the following roles and responsibilities:

- monitoring all regulatory requirements in its field at international, national and local levels, including for hazardous substances: REACH, Biocides, GHS, CLP, ROHS;
- developing and implementing processes and procedures to ensure compliance with regulatory requirements;
- contributing to managing the risk of breakdowns in production and the supply chain (identifying major risks and managing business continuity plans);
- preliminary environmental impact analysis for new capital expenditure projects (expansion, new location, increase in production capacity, etc.). For new constructions, detailed guidelines are provided in the document entitled "HSE requirements for new constructions and major renovations".

In addition, the Company provides numerous training courses on environmental protection:

- upon the arrival of every new team member ;
- as part of the deployment of the environmental management system on the sites, in accordance with ISO 14001: raising awareness of environmental impacts and best practices in prevention and training in internal environmental auditing;
- for projects to reduce waste and energy consumption: ad hoc training in the relevant functions (production operators, packaging teams, etc.) to reduce unwarranted product discharges.

In 2024, the Suzhou industrial site in China obtained initial ISO 14001 and 45001 certification, adding to the sites at Craponne, Combours, Marcy l'Étoile, La Balme, Saint-Vulbas, Grenoble and Verniolle (France), Tres Cantos (Spain), Florence (Italy), Durham, St. Louis and Lombard (United States), North Ryde - Sydney (Australia), bringing the total number of certified industrial sites to 68%.

The internal monitoring metric was 75% this year (vs. 70% in 2023) and shows the percentage of industrial sites with over 50 full-time equivalent employees that are certified. Currently, five sites with more than 50 FTEs – two in Salt Lake City, one in Philadelphia and one in San Jose (United States) plus Hybiome in China – are not yet certified.

Policies on value chain activities are detailed in the vigilance plan described in ESRS 2 GOV-4 Statement on due diligence, and in the policies and actions described in G1-1 Corporate culture and business conduct policies.

ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes

Integration of sustainability-related performance in incentive schemes is described in § 3.2.2 Section GOV-3.

Climate change mitigation

E1-1 Transition plan for climate change mitigation

Greenhouse gas emissions

Topic: The material issue identified is the reduction in greenhouse gas (GHG) emissions for scopes 1, 2 and 3.

Impact: These emissions represent a negative impact given their contribution to global warming. Additional emissions that may be generated by the Company's acquisitions are taken into account when considering impact.

Opportunity: bioMérieux has also identified an opportunity related to managing Scope 3 greenhouse gas (GHG) emissions, specifically those related to transport. Managing transport-related emissions, which stakeholders have come to expect, can represent a competitive advantage by optimizing logistics and generating cost savings. These initiatives can also attract capital expenditure and meet stakeholders' growing expectations, thereby strengthening the Company's reputation and long-term viability.

In order to reduce its greenhouse gas emissions throughout the value chain and for the long term, in compliance with the Paris Climate Agreement, the Company has set targets, validated by the Science-Based Target initiative (SBTi) in 2021:

- reducing scopes 1 & 2 emissions by 63% by 2034, compared with 2019 emissions. This objective is consistent with the efforts required to limit global warming to +1.5°C. This +1.5°C target is the most ambitious in the Paris Agreement (COP21) to avoid the most severe effects of global warming;
- commitment by its suppliers to set SBTi targets (described below).

This information can be accessed on the SBTi website.

The target for reducing scope 3 emissions, mainly as a result of supplier commitment, will be announced in 2025.

bioMérieux's locked-in GHG emissions relate to the following:

- the installed base, i.e., the instruments in their current composition and current *in vitro* diagnostics technology, which relies on energy consumption and consumption of single-use reagents in order to detect the biological agents sought and prevent the risk of contamination of tested samples;
- buildings and equipment that are not yet depreciated and/or for which no capital expenditure is planned in the short term, despite the Company's own capital expenditure to reduce its energy consumption and decarbonize its energy sources;

- transport of finished products from specialized production sites to the international market;
- the potential locked-in emissions of main suppliers.

Roadmaps have been developed within the various business lines (manufacturing, packaging, R&D, purchasing, supply chain, etc.) to ensure that each plays a part in reducing scopes 1, 2 and 3 CO₂ emissions – issue identified as material at the time of the double materiality assessment carried out in preparation for this report. Specific monitoring enables each business line to monitor its own performance.

To accomplish this initiative, bioMérieux relies on:

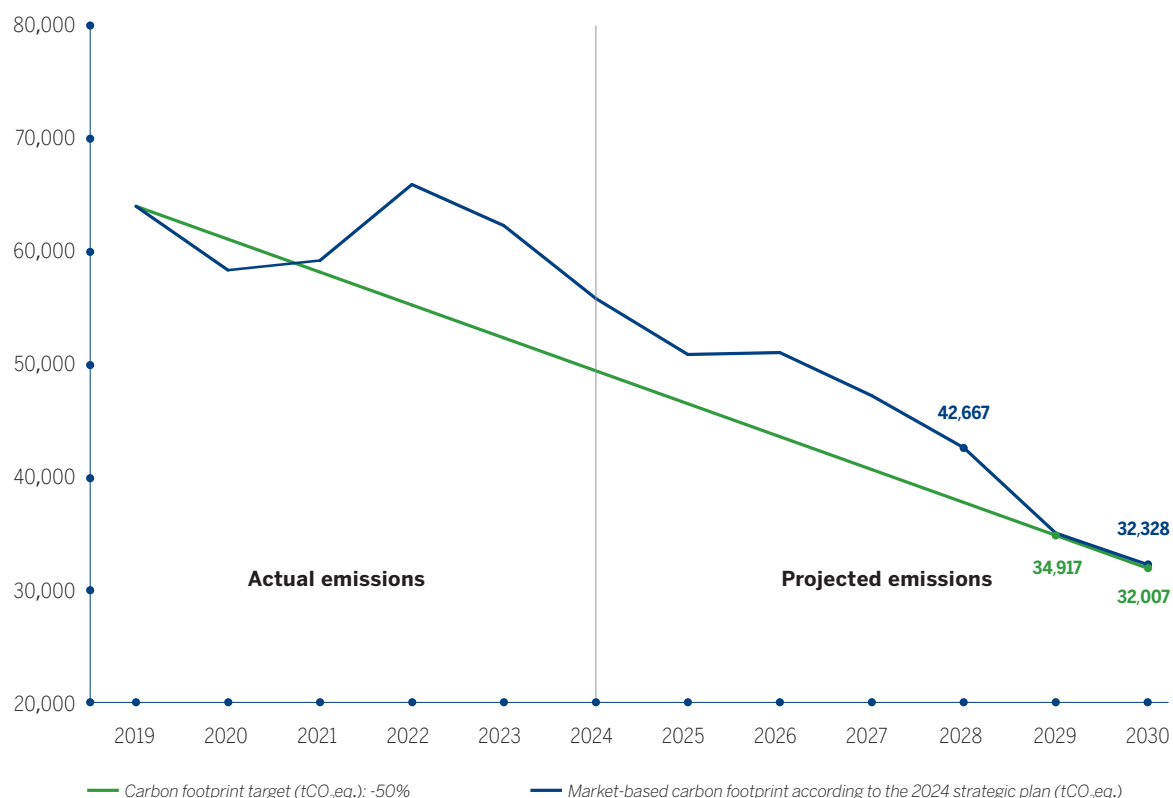
- an analysis of its greenhouse gas emissions (scopes 1, 2 and 3);
- governance based on a Steering Committee (Climate SteerCo);
- a skills awareness and development plan, based on the rollout of Climate Fresk workshops across the Group.

bioMérieux also participates in the CDP (Carbon Disclosure Project) (see § 3.1) and uses the results to structure its approach.

Reducing scopes 1 & 2 emissions

The Company roadmap developed to reduce its scopes 1 & 2 emissions is comprised of levers to reduce emissions from manufacturing energy usage and company car fleets. As presented below, this roadmap was designed in order to support the SBTi-approved target-related effort by 2030 (-50% emissions vs. 2019).

CARBON FOOTPRINT (t CO₂e) – SCOPES 1 & 2 – 2024 STRATEGIC PLAN



The part of the roadmap related to energy usage includes both sobriety and efficiency actions as well as decarbonization actions (see Section entitled Actions and resources in relation to climate change policies (E1-3) - Mitigation).

Reducing scope 3 emissions

Efforts to reduce these emissions are, in particular, supported by decarbonization of the bioMérieux upstream value chain: the Company works on engaging its key suppliers (in relation to emissions) to adopt Climate Change strategies. bioMérieux set a 2026 target, validated by the SBTi, of engaging suppliers accounting for 67% of the targeted emissions, that is to say those covering purchased goods and services, fuel and energy-related activities, upstream transportation and distribution, business travel and employee commuting, to adopt science-based targets. At the end of 2024, SBT engagement status was 47.33% (versus the estimated 40% at end-2023), that is to say 108 of the top carbon emitters. In order to support this target, the Purchasing Department is rolling out a program to raise purchasers' awareness (see § 3.5.1, Section G1-2), improve supplier selection, support suppliers in the SBTi target approval process and monitor their CO₂ performance.

Further initiatives are being implemented to reduce other Scope 3 emissions (see Section entitled Actions and resources in relation to climate change policies (E1-3) - Mitigation).

Energy management

Topic: This issue concerns energy management, which encompasses energy supply and energy sources, including both fossil fuels and renewable energy. It includes energy dependency, energy efficiency and energy savings programs such as optimization of lighting, heating, ventilation and air-conditioning.

Impact: This issue negatively impacts the Group in terms of increased pressure on natural resources, particularly minerals and fossil fuels, making it even more necessary to find a balance between energy consumption and resource preservation.

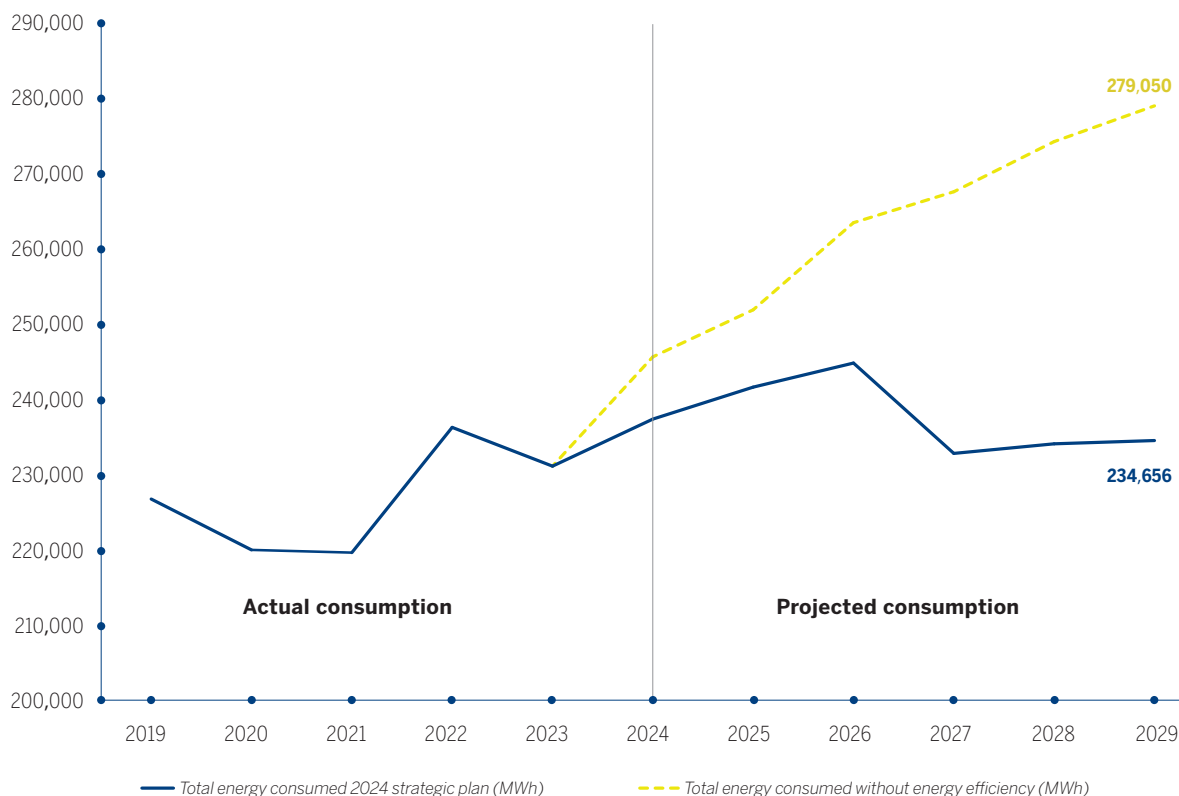
The Company implements an Energy Sufficiency & Efficiency program as part of the transition plan:

- on the existing assets, utilities and processes, based on the following principles:
 - detailed monitoring to map consumption by assets and/or activity. The industrial sites, such as those in Marcy l'Étoile and Craponne, are gradually introducing digital tools to manage monitoring,
 - performance of efficiency audits by external companies to gain technical insight on reduction actions. Such audits are conducted periodically at all French sites and Durham, St. Louis and Lombard in the United States,
 - implementation of actions planned over several years in accordance with the Company's targets;
- on new projects: prior to constructing or refurbishing buildings, simulations are performed (e.g. lighting, heating, ventilation, and air conditioning in summer). Teams make every effort to find ways of reducing consumption to a low, or very low, level through systems that are researched, promoted and gradually phased in.

The benchmark indices aligned with the Paris Agreement apply to bioMérieux.

SITES' ENERGY CONSUMPTION (PRODUCTION AND SUBSIDIARIES, IN MWh)

The graph below shows the projected change in energy consumption at production sites and office buildings once planned energy-saving and energy-efficiency programs are implemented, taking into account assumptions for the Company's business growth. These projections are updated annually.



E1-4 Climate change mitigation targets

Only the scopes 1 & 2 emissions reduction target extends to 2030 (and beyond: 2034), and none of our targets currently extend to 2050.

Our current strategy covered the 2020–2025 period; the 2030 targets are currently being defined and will be disclosed during the next fiscal year. In the context of this exercise, whether it is appropriate to set a target for 2050 is being considered.

2030 objective

Scopes 1 & 2: 63% reduction in direct greenhouse gas emissions (Scope 1) and those from energy purchases (Scope 2) in 2034 compared with 2019 (65,138 t CO₂e), with an interim target in 2030 of -50%.

This target, validated by SBTi in November 2021, is aligned with the criteria for defining scopes 1 & 2 short-term quantitative targets. This target covers all bioMérieux's Scope 1 & 2 emissions.

At the end of 2024, scopes 1 & 2 CO₂ emissions equaled 56,455 t CO₂e, a 13.3% reduction compared with the 2019 reference year.

The decarbonization levers implemented and planned are described in § E1-3 in the graph of the scopes 1 & 2 2030 transition plan.

2026 objective

Scope 3: Suppliers covering 67% of CO₂⁽¹⁾ emissions adhering to SBTi targets.

At the end of 2024, suppliers accounting for 48.6% of greenhouse gas emissions related to purchases of goods and services, fuel and energy (compared with 28% in 2022 and 40% in 2023), including 114 of the top emitters, had joined the SBTi. This target, validated by SBTi in November 2021, is aligned with the criteria for defining Scope 3 short-term qualitative targets. It covers the portion of Scope 3 emissions mentioned in its formulation, i.e. bioMérieux's emissions upstream of the Company's value chain.

2025 objective

Energy: 50% reduction in energy intensity compared with 2015 (ratio of energy intensity to sales).

In 2024, the Company reduced its energy intensity by 45%.

As the targets are due to expire, they will be updated next year.

(1) Emissions covering purchased goods and services, fuel and energy-related activities (upstream transportation and distribution, business travel and employee commuting).

E1-3 Actions and resources relating to climate change mitigation policies

Dissemination of the transition plan

The transition plan presented above is updated and approved annually by the CSR Committee (described in § ESR 2 GOV-2). It is communicated to the CSR champions network in every country in which the Group operates.

To ensure that environmental criteria are incorporated at all stages of the Company's activities, an extensive network of eco-partners, made up of some 40 employees worldwide, is in the process of being created.

Reducing scopes 1 & 2 emissions

Most of bioMérieux's scopes 1 & 2 emissions are generated by the operation of the Company's production sites and other physical sites (85%).

For these activities, bioMérieux's decarbonization strategy is primarily based on reducing energy demand significantly. This is described in detail in the paragraph entitled Energy Management below.

This decarbonization strategy focuses on reducing the use of fossil fuels by (i) implementing low-carbon technologies and (ii) increasing the share of renewable energy in overall consumption, based on a three-level order of priority:

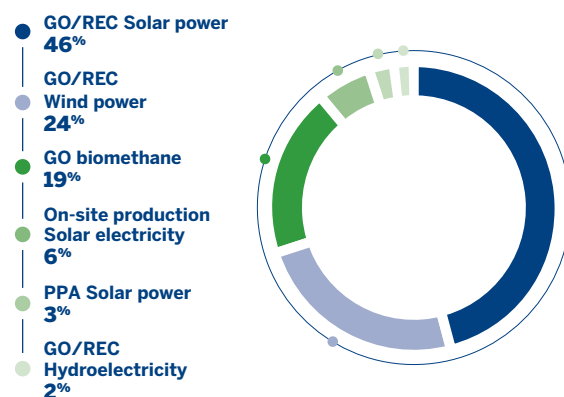
- priority 1: self-generation using on-site production facilities, as far as is technically feasible (e.g., solar panels);
- priority 2: procurement of renewable electricity via Purchase Power Agreements (PPAs) or Biomethane Purchase Agreements (BPAs). The Company's ability to enter into high value procurement agreements may be limited by the market availability of these recent mechanisms; for example, PPA are not yet available at the Durham site (United States), due to the fact that North Carolina has a regulated electricity market;
- priority 3: procurement of renewable electricity via Energy Attribute Certificates (EACs).

The bioMérieux Renewable Energy Consumption Scheme at the end of 2024 is as follows:

- solar panels have been installed at the sites in Grenoble, La Balme, Saint-Vulbas (France), Sydney (Australia), Rio de Janeiro (Brazil), Durham (United States) and Salt Lake City (United States). Installation of additional solar panels is in progress or is planned in the coming years;
- purchases of renewable electricity (from contractual instruments) represent 43% of the Group's energy purchases (Scope 2) and 50% of its electricity purchases, broken down as follows:
 - 4% via a PPA launched in France in 2024. It should be noted that two other PPAs have already been signed and will begin in 2025 for the St. Louis site in the United States and for France,
 - 96% in the form of Renewable Energy Certificates (REC) and Guarantees of Origin (GO). Indeed:
 - all of bioMérieux's French sites are powered by GO certified "green" energy in addition to the PPA that began in 2024, with the result that 100% of the electricity consumption in France is covered. All the sites in Florence (Italy) and Madrid (Spain) were covered by GOs in 2024,
 - in 2024, a portion of electricity consumption in the United States was covered by EACs as follows:
 - in Durham: nearly 80%,
 - in Lombard: 100%,
 - in St. Louis and Salt Lake City: nearly 20%;
- in 2024, 100% of natural gas usage in France was procured via sustainable biomethane GOs;
- heating oil consumption has decreased by 55% since 2019 at La Balme (France) following the introduction of heat recovery systems.

Total purchases of renewable energy and power generation from on-site solar panels amounted to 88,796 MWh. This accounted for 33% of total energy consumption versus 21% in 2023 and 12% between 2019 and 2022. The breakdown of these renewable sources in 2024 is shown below:

BREAKDOWN OF RENEWABLE ENERGY PURCHASES AND ON-SITE PRODUCTION



A smaller share (15%) of scopes 1 & 2 emissions also comes from the fuel consumption of the Company's car fleets (company cars and cars for customer-facing personnel).

The reduction of Car fleet emissions is therefore the second part of the scopes 1 & 2 emissions reduction roadmap. Company cars are provided to some specific employees in 32 countries, via a catalog that offers a range of hybrid and electric vehicles. bioMérieux is currently developing a plan to convert the fleets to low-carbon vehicles by 2030.

This global plan is based on plans adapted to local contexts. For example, in France, new executive company cars must be electric as from 2024, and mobility options have been introduced as an alternative to vehicle use. Meanwhile, in the United States, new fleet vehicles are hybrids (mild hybrid) until electric vehicles can meet the needs of sales representatives and technicians.

Reducing scope 3 emissions

Efforts to reduce these emissions are, in particular, supported by decarbonization of the bioMérieux upstream value chain and the program developed by Purchasing (see § 3.3.2 Section E1 1 - Transition Plan for Climate Change Mitigation and § 3.5.1 Section G1-2 - Management of Relationships with Key Partners).

Reducing CO₂ emissions in the transportation of finished products:

- incorporation of requirements relative to greenhouse gas emissions generated by services carried out by its co-contractors under international transportation and logistics contracts;
- the Company continuously increases the percentage of sea transport, and reduces the use of air transport, for its finished products. The percentage of reagent shipments by sea versus air was 60% in 2024, as in 2022, having peaked at 68% in 2023. In the first half of the year, the geopolitical context in the Red Sea reduced shipping capacity and extended transit times, making products with a shorter shelf life unsuitable for this type of transport. The second half of the year was then impacted by stock management requirements for a wide range of products transported by sea;
- other modal transfer actions are regularly initiated and are continued when they demonstrate their effectiveness. Thus, domestic transport in the United States, for example, is gradually being transferred to road freight instead of air;
- domestically, subsidiaries are gradually switching to transporters operating "last mile" transportation with low carbon vehicles. Following France's lead, bioMérieux's Brazilian teams have now introduced this process;
- in 2022, the purchase of sustainable biofuels complying with the RED II European Directive was initiated for international maritime transport of its finished products. To encourage the use of sustainable biofuels for transportation, the Company purchased sustainable maritime fuels, which avoided the emission of 1,600 metric tons of CO₂ in 2023. Sustainable biofuels are subject to specific regulatory oversight, while improvements in terms of transparency and traceability are subject to monitoring;
- the location of various logistics centers for routing finished products from sites to subsidiaries, and then from subsidiaries to customers, is one component of the supply chain's CO₂ emissions. Accordingly, plans to relocate these logistics centers are carefully studied before being implemented. The aim is to increase distribution efficiency and reduce associated emissions.

Business travel: The Company is pursuing a voluntary policy to reduce and optimize travel, supported by guidelines to help employees drive their reduction efforts. The use of videoconference tools is deeply rooted in the Company's mindset. Deploying collaborative tools and encouraging their use also reduces travel.

Remote maintenance and upgrading of instruments: A new version of the VILINK™ IT solution, released in 2023, provides bioMérieux customers with remote incident resolution, as well as maintenance and upgrade services. This version increases security and speed and includes additional improvements to the VILINK™ solution.

In 2022, it is estimated that approximately 150,000 remote sessions were conducted by bioMérieux's engineers. VILINK™ has been used for around 5,000 software updates and the installation of some 30,000 security patches and has reduced bioMérieux's time to fix by approximately 25% for connected customers, ensuring a high level of customer satisfaction. VILINK™ has also reduced the engineer on-site dispatch rate by approximately 35% for connected customers, which significantly reduced bioMérieux's travel-related carbon footprint.

In 2024 bioMérieux increased VILINK™ connectivity by working with local authorities in China to ensure compliance with local regulations and cybersecurity laws to allow for seamless implementation of VILINK™.

Commuting: bioMérieux promotes carpooling through tangible initiatives in Grenoble, Marcy l'Étoile and Craponne (France) and Salt Lake City (United States), the use of public transport wherever possible, and the use of electric bicycles, by paying subsidies to employees. The Marcy l'Étoile and Craponne (France) sites have been members of the Greater Lyon regional carpooling platform for several years. Similar arrangements are in place in the Company's other sites and subsidiaries.

The Company also provides the option to: recharge electric or hybrid cars at the French sites, Durham (United States) and Salt Lake City (United States). Moreover, in France, bioMérieux encourages the use of soft mobility for its employees.

Since 2022, bioMérieux has made a fleet of electric bicycles available, free of charge, via an app at the Marcy l'Étoile, Craponne and Grenoble sites (France). The primary goal is to reduce the carbon footprint of commuting. The targeted employees are those who live less than 15 minutes by bicycle from the bioMérieux sites concerned.

For a number of years, the Company has had a remote working policy that helps to reduce commuting. Based on an assessment carried out in 2023, employees with indirect functions in nearly 40 countries are eligible for one to three days of remote work per week.

Employee commitment: The Company has chosen to raise awareness of climate change among its employees, in particular with the Climate Fresk tool. After being initially rolled out to functions or roles related to the Company's Climate Action Plan (Supply Chain, Purchasing, Energy and HSE teams at production sites), the initiative has now been expanded to all functions in bioMérieux's host countries.

1,863 employees received training in 2024. These training sessions were conducted by a team of more than 56 internal facilitators located in several countries, e.g. Australia, Belgium, China, South Korea, Côte d'Ivoire, United States, France, India, Italy, Kenya, etc. Training sessions have been delivered to 4,494 employees since 2021 (some of whom may have since left the Company).

Energy management

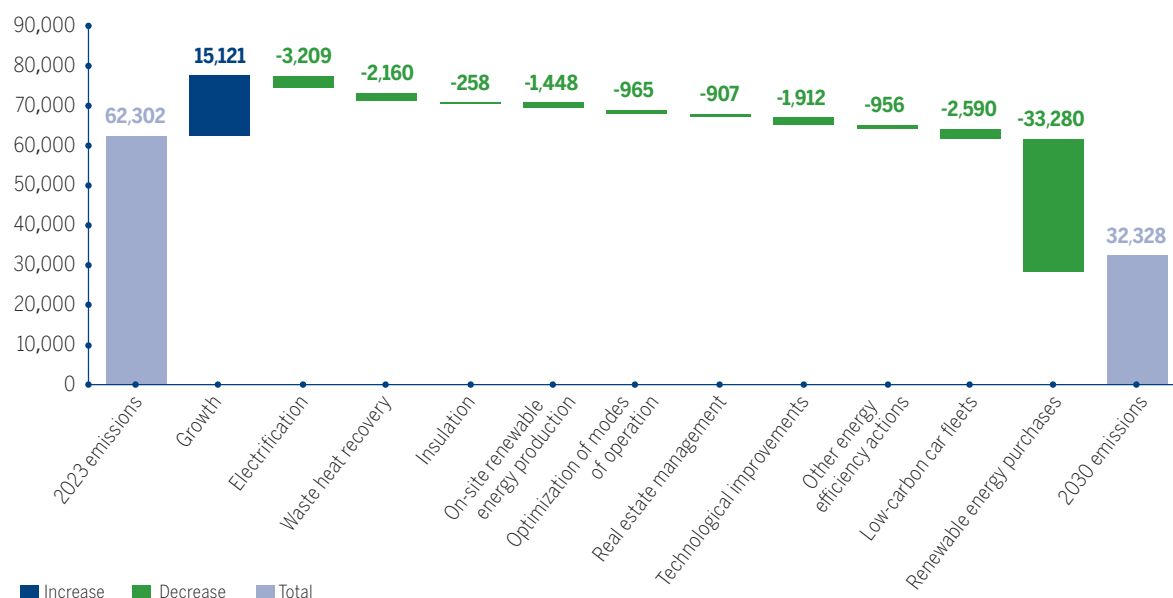
Each year the Company updates its long-range capital expenditure planning with additional projects to help reduce the consumption of energy on its industrial sites. Projects are continuously implemented in the following areas:

- **Lighting:** replacement of standard lighting with LED lighting and installation of automatic lighting as in Tres Cantos (Spain), Combourg, Marcy l'Étoile, Craponne (France), Durham and St. Louis (United States). Some sites, such as the one in Tres Cantos, also endeavor to optimize lighting requirements in interior and exterior areas;
- **Insulating buildings and utilities:** like superheated water pipeworks at the Marcy l'Étoile site (France), all or some of the buildings in La Balme, Marcy l'Étoile (France) and St. Louis (United States);

- **Capital expenditure on more efficient infrastructure and equipment (obsolescence management):** like boilers in Marcy l'Étoile (France), HVAC (heating, ventilation and air conditioning) in Lombard (United States), air compressors in Craponne (France), etc.;
- **Optimization of heating and cooling requirements:** automatic adjustment of energy production and/or air flows, air handling systems, heat recovery, peak energy demand reduction, etc.

The principles of energy sobriety and efficiency and decarbonization are integrated into new infrastructure and equipment projects, based on design standards such as HQE, BREEAM and LEED. The design of some new buildings is certified based on these eco-construction standards: new large buildings for tertiary activities are subject to environmental certification, including HQE in La Balme and Craponne (France), LEED in St. Louis (United States) and BREEAM in Marcy l'Étoile (France).

TRANSITION PLAN FOR SCOPES 1 & 2 EMISSIONS BY 2030



The exercise of defining the transition plan covers only scopes 1 & 2 as of this date and was based on data available in 2024, i.e. 2023 emissions. The levers for reducing scope 3 emissions are being analyzed for inclusion in the 2027 transition plan.

Information on how bioMérieux addresses the impact of activities in the value chain can be found in § 3.2.2 Section ESRS 2 GOV-4 - Statement on Due Diligence and § 3.5.1 Section G1-2 - Management of Relationships with Key Partners.

E1-5 Energy consumption and mix metrics

2024 Achievements: Total energy consumption and the breakdown by source for 2024 are shown below.

Energy consumption and mix	2024
1) Fuel consumption from coal and coal products (<i>in MWh</i>)	-
2) Fuel consumption from crude oil and petroleum products (<i>in MWh</i>)	43,759
3) Fuel consumption from natural gas (<i>in MWh</i>)	62,518
4) Fuel consumption from other fossil sources (<i>in MWh</i>)	-
5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (<i>in MWh</i>)	47,070
6) Total fossil energy consumption (<i>in MWh</i>) (calculated as the sum of lines 1 to 5)	153,348
Fossil sources as a percentage of total energy consumption (%)	56%
7) Consumption from nuclear sources (<i>in MWh</i>)	8,186
Consumption from nuclear sources as a percentage of total energy consumption (%)	3%
8) Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (<i>in MWh</i>)	17,065
9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (<i>in MWh</i>)	88,796
10) Consumption of self-generated non-fuel renewable energy (<i>in MWh</i>)	4,776
11) Total renewable energy consumption (<i>in MWh</i>) (calculated as the sum of lines 8 to 10)	110,637
Renewable sources as a percentage of total energy consumption (%)	41%
TOTAL ENERGY CONSUMPTION (IN MWh) (CALCULATED AS THE SUM OF LINES 6, 7 AND 11)	272,170

This data includes the power generation mix of the countries in which bioMérieux operates and takes into account the purchase of renewable energy. Power generation mixes by country come from:

- e-GRID residual mix data published by the U.S. EPA⁽¹⁾ (2024 update applicable to 2022) for entities based in the United States;
- AIB⁽²⁾ residual mix data for entities based in Europe (2024 update applicable to 2023);
- and by default, the IEA⁽³⁾ average electricity mix data for countries with no residual mix data (2024 update applicable to 2022). This source is also used for Austria and Switzerland, for which residual mixes are not available via the AIB.

In this exercise, total energy consumption included fuel consumed by the 32 vehicle fleets.

The results of the Energy Saving and Efficiency Plan of industrial sites and those of commercial entities' local plans are monitored annually, excluding vehicle fleet fuel consumption.

For instance, in 2024, total energy consumption excluding the vehicle fleet was 231,046,630 kWh (vs. 230,983,108 kWh in 2023), which translates to a relative intensity of 58 MWh/€m of sales, down 45% compared to 2015 (vs. a reduction of 39% in 2023 compared to 2015).

E1-6 Metrics: Gross GHG emissions – Scopes 1, 2 and 3 and total GHG emissions

The emissions categories assessed include Scopes 1, 2 and 3 of the Greenhouse Gas (GHG) Protocol, as described below.

				Reference Year
Scope	Significant emissions categories	2024 emissions in thousands of t CO ₂ e (± uncertainty)	2023 emissions in thousands of t CO ₂ e (± uncertainty)	2019 emissions in thousands of t CO ₂ e (± uncertainty)
Scope 1	Direct emissions	22	23	26 (good)
	Energy procurement (Market-based)	34	38	39 (good)
Scope 2	Energy procurement (Location-based)	40	38	33
Total scopes 1 & 2 (Market-based)		56	61	65
Annual percentage change Scopes 1 & 2 vs. reference year (Market-based)		-13.30%	-5.30%	N/A

(1) The EPA (Environmental Protection Agency) is the United States' federal environmental protection agency.

(2) The AIB (Association of Issuing Bodies) is a European association that manages Guarantees of Origin (GOs) for electricity.

(3) The IEA (International Energy Agency) is an intergovernmental organization that provides analyses and statistics on global energy.

				Reference Year
Scope	Significant emissions categories	2024 emissions in thousands of t CO ₂ e (± uncertainty)	2023 emissions in thousands of t CO ₂ e (± uncertainty)	2019 emissions in thousands of t CO ₂ e (± uncertainty)
Scope 3 breakdown				
	Purchased goods and services	618	616	443
	Capital goods	118	123	76
	Fuel and energy-related emissions not in Scopes 1 & 2	14	12	10
	Upstream transport and distribution	151	147	152
	Waste treatment	7	6	6
	Business travel	28	27	21
	Employee commuting	26	25	38
	Product use	91	95	78
	End of product life	74	72	64
	Other emissions items	Not applicable or non material		
Total scope 3		1,127	1,124	891 (high)
Annual percentage change Scope 3 vs. reference year		26%	26%	N/A
Total scopes 1, 2 & 3 (market-based)		1,183	1,185	956
Total scopes 1, 2 & 3 (location-based)		1,189	1,185	950
GHG emissions intensity t CO ₂ e/€m of sales		0.30	0.32	0.36

Definition of uncertainties: Good: uncertainty < ±20% – Average: ±20%< uncertainty < ±50% – High: uncertainty > ±50%.

Some of the past CO₂ emissions mentioned above have been updated following updates to certain emission factors (e.g. the annual update to the electricity emission factor) and the impact of some continuous improvements to the accounting methodologies used by the Company or its suppliers.

Scopes 1 & 2 emissions

Scopes 1 & 2 CO₂ emissions, excluding vehicle fleet emissions, are calculated based on available energy consumption data covering all sites worldwide:

- consumption for the industrial sites is mainly based on actual data measured on site or data provided by suppliers on invoices:
 - some data may be estimated when not available from suppliers. In such cases, the estimate is based on the equivalent period of the previous year, so as to incorporate seasonal effects. However, more accurate estimates based on additional factors specific to the local context are permitted,
 - for one site with fewer than 50 FTEs located in Europe, all consumption data are estimated based on the actual data that an entity of the same size is able to provide,
 - for a site of equivalent size located in the United States, consumption data is estimated based on bibliographical data (made available by the Energy Information Administration). The EIA is an official US government agency that provides energy statistics, analyses and forecasts in the United States and worldwide;
- subsidiaries' activities are comparable to tertiary activities and account for less than 5% of energy consumption. Five of the main subsidiaries provide actual data, one of which serves as a basis for estimating the data of the other subsidiaries in proportion to their headcount.

Every year since 2023, bioMérieux has updated the residual electricity emission factors (including residual mix emission factors) that affect past Scope 2 emissions as well as some

Scope 3 emissions items: depending on the region, the update frequency varies and applies to different years.

Specific case of emissions related to purchases of heated water and steam:

- for two sites located in France, emission factors are provided by suppliers;
- for one site located in China, steam is generated from natural gas and coal-fired power plants, but there are no further details about the proportion of each source. An average emission factor for these two fuels is then used.

Scope 1 emissions are calculated by taking into account the purchase of biomethane GOs to cover the natural gas needs of sites in France.

Since 2024, vehicle fleet emissions have been calculated using actual fuel consumption data reported by 29 commercial subsidiaries. They were previously based on theoretical kilometers traveled. For three other subsidiaries covering 7% of the total car fleet, data based on kilometers traveled is still used in the absence of fuel data.

Scope 3 emissions

Purchased goods and services

Emissions for this category account for the majority of the Company's scope 3 emissions, a feature shared by undertakings in the same industrial sector.

These emissions are assessed based on a method that involves breaking down the Group's purchased goods and services by purchasing category, and using the monetary emission factors (purchased services monetary ratios) provided by France's environment and energy management agency, ADEME. Since 2023, reported emissions have been calculated using a constant exchange rate (2023 rate).

Upstream transportation and distribution

These emissions cover two families of logistics flows (roughly equivalent in terms of emissions):

- the supply of goods from suppliers' sites;
- the distribution of finished products to customers via the Company's subsidiaries or distributors.

Emissions from the first family are estimated based on the shipping of goods purchased by the Company, using ADEME monetary emission factors (purchased services monetary ratios).

For some entities that do not use the Group's invoice management solution (entities whose purchasing expenditure represents less than 6% of the Group's total), transport-related emissions are estimated using the same methodology for breaking down expenditure by purchasing category as that mentioned for the purchased goods and services emissions item. This particular case accounts for less than 1% of the item's emissions.

Emissions related to the distribution of finished products are based on data collected from carriers.

Capital goods

Emissions in this category are calculated based on the amount of capitalized expenditure for the year, excluding the installed base and IFRS 16 CapEx, and by applying ADEME monetary emissions factors (purchased services monetary ratios).

Fuel and energy-related emissions not in scopes 1 & 2

Emissions in this category are calculated based on the same energy consumption data used to calculate scopes 1 & 2 emissions. IEA emission factors are used to calculate upstream emissions from electricity, and ADEME emission factors are used to calculate upstream emissions from other energy sources.

Employee commuting

Emissions in this category are calculated on a theoretical basis using assumptions about work organization (days worked, use of remote working) and the main mode of transport used in each country (car or public transport). ADEME emission factors are used for these calculations.

Business travel

Emissions in this category are based on data provided by the overall travel provider. For the few subsidiaries that do not utilize this supplier but make up 13% of the Group's total headcount, emissions are estimated proportionally based on their headcount.

Use of sold products

The emissions of our installed base are calculated considering the emissions of all the Company's diagnostic instruments used in the various customer countries during the year, a methodology that differs from those recommended by the GHG Protocol but is much more appropriate and relevant to bioMérieux's business model.

Sold software and small devices (battery-operated hand-held devices, temperature probes, etc.) are not included in the calculation.

The emission factors used are those of the IEA. Countries with only a small number of installed instruments are grouped by order of magnitude of emission factors.

In 2024, the calculation methodology was revised by (i) updating the operating time of instruments used based on life cycle analysis (LCA) assumptions for the applicable ranges, and (ii) refining the instruments' power consumption data based on measurements taken throughout the year. Emissions from previous years have been included on this new basis.

The use phase of reagents is considered non-material based on the following assumptions:

- products stored at room temperature require little or no energy to maintain temperature;
- products that must be kept at 2–8°C are stored at customers' premises in refrigerated units that are also used to store products from other suppliers. The contribution to emissions of maintaining these products at a specific temperature is low relative to use of the instrument.

End-of-Life treatment of sold products

Emissions in this category are based on the number of instruments removed from the installed base during the year and assumptions about the composition of theoretical instruments (metal, plastic, circuit boards). These assumptions will be further refined as LCAs are performed.

For reagent end-of-life, bioMérieux considers an average reagent.

The final transport of a product at end of life is considered to be within a radius of 50km from where that product was generated.

Other emissions items

Other emissions items are not considered relevant to the Company's business, or they are non-material or already included in other emissions items.

Climate change adaptation

E1-3 Actions and resources relating to climate change adaptation policies

Impact of climate change on infectious diseases

Topic: Climate change promotes the emergence of infectious diseases and their geographic spread.

Opportunity: In response to these challenges, bioMérieux can pursue and expand its public health mission by developing *in vitro* diagnostic tests to detect new infections. This approach enables the Company not only to safeguard its reputation and contribute actively to public health, but also to boost its sales, as illustrated by the success of the VIDAS® DENGUE test.

Global warming and health: contributing to the fight against the spread of new epidemics

The effect of global warming on risks of epidemics is a complex issue at the heart of scientific thinking on how to anticipate the risks of future epidemics. In 2019, a consensus statement drafted by 33 scientists from nine countries was published in *Nature Reviews Microbiology*⁽¹⁾ to raise awareness of this issue and to urge that action be taken to ensure that research on microorganisms is increasingly incorporated into the fight against climate change.

One of the first consequences of global warming is that it facilitates the dissemination of mosquitoes, which multiply as a result of heat and humidity. With higher temperatures and stretches of stagnant water following flooding, they proliferate and spread viral diseases such as dengue fever and chikungunya through their bites. Cases of these viral diseases have already been recorded in new geographical regions, such as the cases of chikungunya in the south of France⁽²⁾. In addition, the rise in global temperatures significantly increases the probability of malaria cases worldwide.

Another possible consequence is related to flooding, which worsens hygiene conditions in regions affected by extreme climate events (typhoons and cyclones). Contamination of drinking water sources is causing the re-emergence of cases of cholera and typhoid. Deforestation, which inevitably leads to global warming, is also a risk factor for the intrusion of animal species in urban areas, which are reservoirs of viruses that could be transmitted to humans.

In this context, bioMérieux's remit is to provide health authorities, healthcare professionals and patients with new tests to quickly and easily diagnose these diseases. For instance, bioMérieux launched three fully automated tests for the detection of dengue fever in 2021. These three serological tests are recommended by international guidelines. Performed on the

VIDAS® platforms, VIDAS® DENGUE assays and the BIOFIRE® Tropical Fever panel to detect causes of tropical fevers provide reliable results with improved quality compared with existing manual methods⁽³⁾. This performance level responds to the medical need for an early and accurate diagnosis of dengue. VIDAS® Diagnostic Assays Detecting Anti-Chikungunya Virus IgM and IgG Antibodies were also introduced in 2022⁽⁴⁾.

The adaptation plan mainly entails storing inventories in the right place thanks to the real-time measurement of the start of an epidemic.

At present, bioMérieux does not publish consolidated metrics or targets related to this issue. The actions deployed and described above are subject to specific internal monitoring.

Section ESRS-S4 describes the opportunity associated with our commitment to "help to improve public health".

Impact of climate change on operations

Topic: Climate hazards, whether chronic or acute, can affect bioMérieux's activities and represent a material risk. Such hazards can result in the loss of a major industrial site, put pressure on resources, disrupt logistics flow production and shelf life, and impact individuals, employees and workers in the value chain.

Risk: Climate change poses a significant financial risk for bioMérieux given its physical impacts on the Company's sites. Such impacts can lead to an increase in costs for purchases, insurance, maintenance and equipment, as well as financial losses in the event of one-off shutdowns of operations. Working conditions can also be affected by heatwaves, which pose a risk to employee well-being. The value chain is also vulnerable, with physical risks to suppliers' critical assets. Lastly, bioMérieux's business model may be threatened by shortages of essential raw materials such as agar-agar due to the effects of climate change on biodiversity.

The transition plan outlined above includes measures aimed at mitigating this risk by addressing the cause. It will be fine-tuned with a specific action plan for sites identified as high-risk based on the results of the risk study (carried out using the TCFD⁽⁵⁾ method), which will be finalized in early 2025. An adaptation plan will also be developed in addition to the BCP (Business Continuity Plan) process.

At present, bioMérieux does not publish consolidated metrics or targets related to this issue. The actions deployed and described above are subject to specific internal monitoring.

- (1) Cavicchioli, R., Ripple, W.J., Timmis, K.N. et al. Scientists' warning to humanity: microorganisms and climate change. *Nat Rev Microbiol* 17, 569–586 (2019). <https://doi.org/10.1038/s41579-019-0222-5>
- (2) <https://www.santepubliquefrance.fr/maladies-et-traumatismes/maladies-a-transmission-vectorielle/chikungunya/articles/donnees-en-francemetropolitaine/chikungunya-dengue-et-zika-donnees-de-la-surveillance-renforcee-en-france-hexagonale-2024>
- (3) Versiani AF, Kaboré A, Brossault L, Dromenq L, Dos Santos TMIL, Milhim BHGA, Estofolete CF, Cissé A, Sorgho PA, Senot F, Tessonneau M, Diabougba S, Nogueira ML. Performance of VIDAS® Diagnostic Tests for the Automated Detection of Dengue Virus NS1 Antigen and of Anti-Dengue Virus IgM and IgG Antibodies: A Multicenter, International Study. *Diagnostics (Basel)*. 2023 Mar 16;13(6):1137. doi: 10.3390/diagnostics13061137. PMID: 36980445; PMCID: PMC10047366.
- (4) Pereira GM, Manuli ER, Coulon L, Côrtes MF, Ramundo MS, Dromenq L, Larue-Triolet A, Raymond F, Tourneur C, Lázari CDS, Brasil P, Filippis AMB, Paranhos-Baccalà G, Banz A, Sabino EC. Performance Evaluation of VIDAS® Diagnostic Assays Detecting Anti-Chikungunya Virus IgM and IgG Antibodies: An International Study. *Diagnostics (Basel)*. 2023 Jul 7;13(13):2306. doi: 10.3390/diagnostics13132306. PMID: 37443699; PMCID: PMC10340453.
- (5) Task Force on Climate-Related Financial Disclosures.

E1-7 GHG removals and GHG mitigation projects financed through carbon credits

The Group does not currently have any GHG removal and mitigation projects financed through carbon credits.

E1-8 Internal carbon pricing

The Group does not use any internal carbon pricing schemes.

3.3.3 Pollution (ESRS E2)

ESRS 2 IRO-1 Description of the Processes to Identify and Assess Material Impacts, Risks and Opportunities Relating to Pollution


Context: Industrial installations have the potential to pose risks to health and the environment. In France, they are subject to the ICPE (installations classified for environmental protection) regulation. bioMérieux's sites pose a very low risk of environmental pollution (local and reversible impact). This assessment is based on document reviews (inventory of chemicals and their hazards, etc.) and on-site measurements. In France, for instance, only the Grenoble site (the lowest danger level) is subject to reporting requirements.

Despite growing environmental concerns, the use of microplastics in *in vitro* diagnostics systems is marginal. Sector studies and the REACH⁽¹⁾ regulation show that such professional usage results in minor environmental releases, accounting for only 0.00075% of total estimated releases in the EU. Given that its quantities are very limited, bioMérieux's impact is insignificant.

Finally, antibiotic pollution is mainly associated with pharmaceutical manufacturing and healthcare establishments, whereas the

diagnostics industry is viewed as a solution to optimize their use. Concentrations of antibiotics in drinking water are low and bioMérieux's environmental footprint remains very small. Moreover, antibiotics are not considered pollutants and are not covered by the European Union's Water Framework Directive (WFD), which identifies chemical substances that pose a risk to the aquatic environment. However, bioMérieux is particularly mindful of antimicrobial resistance caused in particular by prolonged exposure of environmental bacteria to antibiotic residues.

Impact: The pollution-related impact and environmental risk posed by bioMérieux's industrial activities, whether by hazardous substances or microplastics, are low and have not been identified as material within its own operations. However, impact materiality is implied in the upstream and downstream value chain, with potential water, air and/or soil pollution in the short, medium and/or long term. For now, bioMérieux's visibility in this area is limited by a lack of access to its value chain data.

Policy	Material IRO	Value chain	Characteristic	SDG
Eliminate or reduce the use of hazardous substances; protect the environment by preventing pollution risks, reducing the carbon footprint of our activities, and reducing waste production	Pollution in the value chain <i>Potential water, air and soil pollution</i>	Upstream/ Downstream	Potential negative impact	13 CLIMATE ACTION 

Topic: This issue concerns the management of pollution sources in the value chain and the action plan implemented to mitigate them in order to protect the environment.

The upstream value chain includes the plastics industry, mineral extraction and the electronics industry, as well as the agro-industry (plant or animal raw material).

The downstream value chain includes all customers and potentially contaminated reagents incinerated by subcontractors.

Details of the double materiality assessment can be found in § 3.2.4 Section IRO-1 - Description of the Processes to Identify and Assess Material Impacts, Risks and Opportunities.

E2-1 Policies related to pollution

To address these issues, bioMérieux relies on the overall HSE policy described above in § 3.3.2, Section E1-2 and which states, in particular, that the Company is committed to protecting the environment by preventing pollution risks across the entire value chain. The scope and governance of this policy are also described in § 3.3.2 Section E1-2.

bioMérieux has developed a vigilance plan (described in § 3.2.2, Section GOV-4 - Statement on due diligence) in accordance with the requirements of Law no. 2017-399 on the duty of vigilance. The aim of this plan is to identify and prevent risks to human rights and fundamental freedoms, the risks of serious physical or environmental harm, and the health risks arising from the activities of the Company and its subsidiaries, subcontractors and suppliers.

Relations with bioMérieux's partners are governed by policies on ethical business conduct, reduction of greenhouse gas emissions, protection of the environment and respect for human rights, in accordance with the principles set out in its Global Code of Conduct and its Business practices applicable to third parties (see also Section G1-1 - Business Conduct Policies and Corporate Culture).

Purchasers are responsible for defining and managing CSR action plans with their suppliers based on the responsible procurement strategy.

bioMérieux requires distributors to apply rigorous processes to ensure compliance and conducts regular audits. In addition, the Company offers these partners a program to assess their CSR performance.

(1) Registration, Evaluation, Authorization and Restriction of Chemicals.

E2-2 Actions and resources related to pollution

Information on how bioMérieux addresses the impact of activities in the value chain can be found in § 3.2.2 Section GOV-4 - Statement on Due Diligence and in § 3.5.1 Section G1-2 - Management of Relationships with Key Partners.

E2-3 Targets related to pollution

For now, the Company has not set measurable targets for monitoring the impacts of its value chain. However, targets related to the overall management of the impacts generated by its value chain activities are set out in § 3.5.1 G1-2 – Management of Relationships with Key Partners.

3.3.4 Water and marine resources (ESRS E3)

ESRS 2 IRO-1 Description of the Process to Identify and Assess Material Impacts, Risks and Opportunities Related to Water and Marine Resources

Details of the double materiality assessment can be found in § 3.2.4 Section IRO-1 - Description of the Processes to Identify and Assess Material Impacts, Risks and Opportunities.



bioMérieux responded to the CDP Water questionnaire for the first time in 2024. The results were published in the first quarter of 2025.

bioMérieux maintains an open dialogue with local elected officials and administrative authorities for project and installation management, enabling it to build stronger relations and ensure regulatory compliance.

For example, in 2022 Brittany's DREAL (Regional directorate for environment, development and housing) visited the industrial sites in the region, including the bioMérieux site in Combours. This was an opportunity for bioMérieux to present its action plan and results, which the DREAL found to be satisfactory.

In 2024, bioMérieux also began constructive talks with the city of Lyon to obtain building permits to install solar panels at its sites (Marcy l'Étoile and Craponne parking lots), the idea being to ensure that the installations would not prevent rainwater from infiltrating the soil. bioMérieux also engaged in dialog with the Combours city hall for the installation of solar panels in the parking lot and on the roof. bioMérieux involves its insurance company prior to these solar panel installation projects (Marcy l'Étoile, Craponne, Combours) in order to take on board its recommendations.

Water management is identified as a material issue based on Aquatic and marine resources / Water; Marine resources / Water consumption sustainability matters

Policy	Material IRO	Value chain	Characteristic	SDG
Preserve natural resources. <i>The Company is committed to protecting the environment across the entire value chain.</i>	Water management in direct activities <i>Pressure on water resources</i>	Own operations	Negative impact	
	Water management in direct activities <i>Water stress Vulnerability costs</i>	Own operations	Risk	
	Water management in the value chain <i>Pressure on water resources</i>	Upstream/Downstream	Potential negative impact	

Context: Water is used by the Company to formulate its products. It is also used (i) in refrigerating facilities, such as cold storage rooms, in controlled atmosphere areas or (ii) as a coolant in the manufacturing process. In this case, the Company prioritizes closed-circuit systems.

Topic: Safeguarding water as a resource is key to maintaining business continuity in areas subject to drought, water stress or flooding. Also crucial is the optimization of water withdrawals.

Impact: The potential negative impact identified is the pressure placed on water resources due to its use in value chain activities. This will have a real impact on the Company's manufacturing processes in the medium and long term. This pressure is more significant in geographic areas subject to water stress.

Risk: Water stress can represent a short-, medium- and long-term risk for companies, especially those dependent on water in their production or sourcing processes. Severe water stress can result in higher water costs and stricter regulations regarding its use.

In 2024, bioMérieux conducted a water stress risk analysis for its industrial sites using the Aqueduct software developed by the World Resources Institute (WRI). The analysis considers each site's geographic location and uses a classification based on water stress level in accordance with the current state of water stress at each site (baseline) and projections for 2030, 2050 and 2080 based on three scenarios (pessimistic, *status quo* and optimistic). 13 sites are considered to be located in an area where the water stress level has reached or exceeded 40%.

According to the databases consulted, current local water stress levels are high for more than half the sites but stable over time, with the exception of the locations in San Jose in California (United States) and Combourg in Brittany (France). At present,

these water stress levels have no material impacts on the activities of the sites in question. The vulnerability of the Company's sites will be assessed in 2025 to identify any risks to activities and to update the adaptation plan. The results of the analysis will then be incorporated into the next materiality assessment exercise.

Information on how bioMérieux addresses the impact of activities in the value chain can be found in § 3.2.2 Section GOV-4 - Statement on Due Diligence and in § 3.5.1 Sections G1-1 - Corporate Culture and Business Conduct Policies and G1-2 - Management of Relationships with Key Partners. Below is a description of how bioMérieux addresses the impact of its own activities on water resources.

E3-1 Policies related to water and marine resources

To address these issues, bioMérieux relies on the overall HSE policy described above in § 3.3.2, Section E1-2, which states, in particular, that the Company is committed to preserving natural resources, including water resources, across the entire value chain. The scope and governance of this policy are also described in E1-2.

The Company has not yet defined specific policies on areas exposed to water risk, which are currently being developed.

Policies related to value chain activities are described in § 3.2.2 Section GOV-4 - Statement on Due Diligence and in § 3.5.1 Section G1-1 - Corporate Culture and Business Conduct Policies.

E3-4 Water consumption

Note that both the CSRD and the CDP define water consumption as "the amount of water drawn into the boundaries of the undertaking and not discharged back to the water environment or a third party over the course of the reporting period." In other words, water consumption is the difference between withdrawals and discharges.

The word "consumption" used in the 2023 Universal Registration Document has therefore been replaced in this year's Universal Registration Document by the word "withdrawal."

In 2024, bioMérieux's water withdrawals totaled 825,865 m³ (vs. 889,348 m³ in 2023), of which 748,859 m³ were re-injected (vs. 749,899 m³ in 2023):

- 231,991 m³ is water withdrawn and re-injected into the groundwater for cooling, with no loss;
- 516,469 m³ is wastewater released into the networks.

bioMérieux's water consumption in 2024 was therefore 77,006 m³ (vs. 139,448 m³ in 2023). This consumption by the 13 sites located in regions of extreme water stress amounted to 49,692 m³ (vs. 87,852 m³ in 2023).

Water intensity for 2024 was 0.02 (calculated as total water consumption in cubic meters from own operations per million euros of sales).

Monitoring of historical water use metrics

Since 2015, bioMérieux's strategy for reducing pressure on water resources has been based on the water withdrawal and intensity-of-use metric (see target described below).

As such, a total of 593,475 m³ of water was withdrawn in 2024, representing 149 m³/€m of sales, down 51% from 2015.

This quantitative data is calculated based on the information available for all industrial sites and subsidiaries worldwide:

- the amounts for the industrial sites are mainly based on actual data measured on site or data provided by water suppliers on invoices;
- from time to time, some data may be estimated when not available from suppliers. In such cases, the estimate is based on the equivalent time period of the previous year, so as to incorporate seasonal effects. However, more accurate estimates based on additional factors specific to the local context are permitted;
- for some sites, when water discharges are not measured, the share of water consumed is estimated based on the share of water used in the composition of finished products. The extracted water in preparations mixed with chemicals or biological products to be disposed of is not taken into account in discharges because the entire preparation is incinerated as hazardous waste;
- for one U.S.-based site, water used in the composition of finished products is purchased in containers and not included in this data;
- for two sites with fewer than 50 FTEs, all consumption data is estimated based on the actual data of an entity of the same size;
- subsidiaries' activities are comparable to tertiary activities and account for less than 5% of total water consumption. Five of the main subsidiaries provide actual data, one of which serves as a basis for estimating the data of the other subsidiaries in proportion to their headcount;
- under its plan to reduce its impact on water resources, bioMérieux monitors and takes action, as described below, to reduce its water usage (mainly composition of finished products, sanitary use, cleaning processes in production and cooling tower circuits), aside from water withdrawn and re-injected without loss into the natural environment (as is the case with groundwater in Saint-Vulbas).

E3-3 Targets related to water and marine resources

Voluntary target for 2025 of a 45% reduction in water use intensity in own operations compared to 2015 (ratio of water withdrawals to sales).

2024 achievements: 593,475 m³ of water was withdrawn, or 149 m³/€m of sales, corresponding to a 51% reduction compared to 2015 (593,324 m³).

As the target is due to expire, it will be reviewed next year.

For now, the Company has not set targets for the impact of its value chain activities on water resources. However, targets related to the overall management of the impacts generated by its value chain activities are set out in § 3.5.1 Section G1.2 – Management of Relationships with Key Partners.

E3-2 Actions and resources related to water and marine resources

bioMérieux uses the local water supply to meet water requirements at its manufacturing sites. The Company does not extract water directly from the natural environment, except for the cooling requirements of its logistics platform in Saint-Vulbas (France) and its site in Hyderabad (India): a heat exchanger makes it possible to utilize the temperature difference with the local groundwater. Water extracted from the groundwater is discharged after heat exchange and has no direct contact with the cooling circuit water. Official authorization is required to use the groundwater in this way.

The Company is not subject to any permanent specific local restrictions on water supply in the areas where it operates. As regards possible seasonal restrictions, bioMérieux strives to comply with occasional water-use restrictions issued at times by local authorities in the event of drought.

To reduce its water use by volume at its industrial sites, the Company has developed an action plan to optimize its manufacturing processes at all its production sites. As part of this plan, local teams, under the supervision of the global HSE teams, regularly review the activity's water requirements and replace old equipment with more efficient equipment or technology.

The current water efficiency plan introduced in 2015 is primarily based on a five-year capital expenditure plan that is updated and enhanced annually. The output data of the water stress analysis described above will be incorporated into this exercise starting in 2025. This output data will also be taken into account when defining future objectives for reducing water consumption.

Projects under way with savings generated in 2024 and expected in 2025:

- developing projects to recover water from certain processes for its reuse;
- replacing existing equipment with more water-efficient equipment;
- optimizing water withdrawals to reflect actual consumption requirements;
- preventing water leaks (stoppage/control);
- dismantling cooling towers and replacing refrigeration units with waste heat recovery systems at new installations (in Craponne);
- improving production equipment cleaning practices to reduce water use.

The de-artificialization projects currently underway also play a role in restoring water resources (see the land de-artificialization project in Grenoble below in Section E4).

Information on how bioMérieux addresses the impact of activities in the value chain can be found in § 3.2.2 Section GOV-4 - Statement on Due Diligence and in § 3.5.1 Sections G1-1 - Corporate Culture and Business Conduct Policies and G1-2 - Management of Relationships with Key Partners.

3.3.5 Biodiversity (ESRS E4)

The five main pressures on biodiversity from human activities, identified by IPBES⁽¹⁾, are:

1. Destruction and artificialization of natural environments: the conversion of natural habitats into agricultural or urban areas leads to the fragmentation and degradation of ecosystems.
2. Overexploitation of natural resources and illegal trafficking: overfishing, deforestation and poaching exceed the regeneration capacity of ecosystems.

3. Global climate change: greenhouse gas emissions alter climatic conditions, disrupting species' habitats and life cycles.
4. Ocean, freshwater, soil and air pollution: discharges of harmful substances affect the quality of natural environments and the health of living organisms.
5. Introduction of invasive alien species: the arrival of non-native species can destabilize ecosystems and threaten local species.

These interconnected pressures contribute significantly to the collapse of biodiversity worldwide.

(1) IPBES is the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services. It is an international organization established in 2012 under the auspices of the United Nations. Its role is to assess the state of biodiversity and ecosystems, as well as their interactions with human societies, in order to inform policy decisions and promote actions in support of conservation and sustainable development.

ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Seventeen of our industrial sites (out of twenty-one) are located less than three kilometers from a sensitive area in terms of fauna or flora, according to the IBAT⁽¹⁾ online tool and ZNIEFF⁽²⁾ list for France. Of those, eleven are in urbanized areas. One of these sites is located within a sensitive area, as is more than two-thirds of the surface area of the commune.

ESRS 2 IRO-1 Description of the process to identify and assess material impacts, risks and opportunities related to biodiversity and ecosystems

Details of the double materiality assessment can be found in § 3.2.4 Section IRO-1 - Description of the Processes to Identify and Assess Material Impacts, Risks and Opportunities.


bioMérieux supports the “One Health” approach, which recognizes that individual health depends on the health of the planet. The Company contributes to biodiversity preservation by developing diagnostic solutions that help to improve the health of human and animal populations because when these populations are healthy, ecosystems are balanced and natural environments remain stable. At the same time, its products allow appropriate use of antibiotics, the excessive use of which leads to pathogen resistance to these treatments, thereby affecting ecosystems.

However, based on available documentation, the production of medical devices can have a negative impact on biodiversity. bioMérieux is aware that the healthcare industry plays a crucial role in protecting the health of people and animals, and that it

must adopt sustainable practices to minimize its impact on biodiversity. To this end, in 2024 bioMérieux launched an impact study that will enable it to know and understand how it impacts biodiversity. The Company’s strength lies in knowledge of its activities, its monitoring and its actions in terms of pollution management and site location; however, it is currently unable to identify its impact on biodiversity. Its activities appear to mainly impact the artificialization of land, while the activities in its value chain have pollution, water and waste impacts, as described in this report (see § 3.3.3, § 3.3.4 and § 3.3.5).

The results of this study are expected in 2025. They will make it possible to identify the presumed material impacts and will be the subject of an in-depth analysis to provide input for relevant, targeted action plans with the aim of minimizing these impacts and contributing to the restoration of natural ecosystems.

Nevertheless, the initial results of this study are presented below. The materiality of potential impacts has yet to be determined.

Policy	Material IRO	Value chain	Characteristic	SDG
Preserve natural resources. The Company is committed to protecting the environment, including biodiversity, throughout the value chain.	Biodiversity – destruction and artificialization of natural environments	Own operations	Negative impact	
	<i>The construction of new buildings leads to the artificialization of land</i>			
	Biodiversity – contribution to the destruction of ecosystems	Upstream/ Downstream	Negative impact	
	<i>Potential pollution, pressure on water resources, waste management</i>			

E4-5 Impact metrics related to biodiversity and ecosystems change

One of these sites is located within a sensitive area, as is more than two-thirds of the surface area of the commune. The surface area of this site is 0.18 hectares.

E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model

Based on the studies, the results of which are expected in 2025, the Company will update its transition plan described in § 3.3.2 Section E1-1 to specifically include impacts on biodiversity.

Information on how bioMérieux addresses the impact of activities in the value chain can be found in § 3.2.2 Section GOV-4 - Statement on Due Diligence and in § 3.5.1 Sections G1-1 - Corporate Culture and Business Conduct Policies and G1-2 - Management of Relationships with Key Partners.

E4-2 Policies related to biodiversity and ecosystems

To address these issues, bioMérieux relies on the overall HSE policy described in § 3.3.2, Section E1-2 and which states, in particular, that the Company is committed to protecting the environment, including biodiversity, across the entire value chain. The scope and governance of this policy are also described in § 3.3.2 Section E1-2.

The policies related to activities in the value chain are described in § 3.2.2 Section GOV-4 - Statement on Due Diligence and in § 3.5.1 Section G1-2 - Management of Relationships with Key Partners.

(1) Integrated Biodiversity Assessment Tool.

(2) In France, a natural zone of ecological, faunistic and floristic interest (abbreviated as ZNIEFF) is a natural area documented for its noteworthy ecological features. It complements regulatory zoning to guide land-use planning decisions and prevent the artificialization of areas of major environmental significance.

E4-3 Actions and resources related to biodiversity and ecosystems

Specific actions mainly entail studying the impacts of the Company's business and of its value chain on biodiversity. However, as ESRS E4 is related to the other Environmental pillar ESRS, the actions related to climate change, water and resource use contribute directly to mitigating impacts on biodiversity.

Although the assessment of the business's impacts is not yet complete, the initial results already make it possible to incorporate specific requirements into the specifications of current projects. An example of this is the planned extension of the Grenoble site, work on which will begin in 2025 and now includes:

- special organization of the site to limit impacts on biodiversity during its implementation phase;
- requirements that all future buildings have rainwater infiltration systems and that all traffic areas created be permeable;
- revamping of 2,792 m² of existing traffic areas to make them permeable;
- technical design requirements for new outdoor areas and re-work of many existing ones to limit the impacts of development on biodiversity and facilitate support for this biodiversity:
 - development of infiltration swales with proper slopes and revegetation,
 - hedge planting,
 - development of site boundaries so as not to hinder biodiversity,
 - choice of varieties of vegetation to add.

These factors are in keeping with the site's proximity to a sensitive wetland area (a river classified as a ZNIEFF) and predicated on two concerns: the impact of the Company's activities on the wetland and the flood risk it represents.

Consequently, once the project is completed:

- 68% of the total area of the site (38,331 m²) will be permeable. The remaining 32% will consist of 5,000 m² of roads for truck traffic and 7,200 m² of area of ground occupied by buildings;
- 100% of rainwater run-off from the buildings will be infiltrated at the site.

A de-artificialization project is scheduled for 2025. Specifically, the surface of the parking lot and some of the roads, which were initially going to be hard surfaced, will be replaced by pavers with sand joints to allow rainwater infiltration. These plans, which incorporate the recommendations of ecologists, contribute to the blue infrastructure (water management) by allowing natural water infiltration, and to the green infrastructure (biodiversity) by supporting revegetation and local fauna.

To date, the Company has not used any biodiversity offsetting measures in its action plans.

Information on how bioMérieux addresses the impact of activities in the value chain can be found in § 3.2.2 Section GOV-4 - Statement on Due Diligence and in § 3.5.1 Section G1-2 - Management of Relationships with Key Partners.

E4-4 Targets related to biodiversity and ecosystems

For now, the Company has not set measurable targets for monitoring the impacts on biodiversity of activities in its value chain or its own activities. These targets will be established following the above-mentioned study. Targets related to the

management of material impacts generated by value chain activities are detailed in § 3.5.1 Section G1-2 - Management of Relationships with Key Partners.

3.3.6 Resource use and circular economy (ESRS E5)



ESRS 2 IRO-1 Description of the Process to Identify and Assess Material Impacts, Risks and Opportunities Related to Resource Use and Circular Economy

Details of the double materiality assessment can be found in § 3.2.4 Section IRO-1 - Description of the Processes to Identify and Assess Material Impacts, Risks and Opportunities.

In an effort to be proactive, bioMérieux has addressed the topic of the circular economy without waiting for regulatory requirements.

In 2020, the Company restructured its services to incorporate eco-design into the new product development process. This approach is also applied when existing products are updated. Eco-design was, therefore, the first topic presented to the Stakeholder Committee at its first meeting in 2022.

The material impacts and risks identified for this topic are as follows:

Policy	Material IRO	Value chain	Characteristic	SDG
Eliminate or reduce the use of hazardous substances; preserve natural resources; protect the environment by preventing pollution risks, reducing the carbon footprint of our activities and reducing waste production	Environmental impact of products <i>Pressure on resources</i>	Own operations	Negative impact	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 
	Sustainable sourcing <i>Sourcing costs arising from failure to adapt</i>	Own operations	Risk	
	Waste management in direct activities <i>Pressure on resources</i>	Own operations	Negative impact	13 CLIMATE ACTION 
	Waste management in the value chain <i>Potential toxicity, contamination</i>	Upstream/ Downstream	Negative impact	
	Waste management in the value chain <i>Reputational risk</i>	Upstream/ Downstream	Risk	

All are identified as material over the long term. A description of these issues and associated IROs is given below.

Environmental impact of products

Topic: The main issue for bioMérieux in terms of circular economy and resource use involves the integration of eco-design practices throughout the value chain. This includes optimizing the environmental performance of products under development as well as products already on the market. A product's environmental performance covers its entire life cycle: starting with the sourcing phase, then production at manufacturing sites, distribution, use by the customer, and finally end-of-life management.

In addition, regulations on these matters are becoming increasingly stringent, as illustrated by the EU Eco-design for Sustainable Products Regulation⁽¹⁾ (ESPR), which aims to promote more sustainable and circular products, and the Packaging and Packaging Waste Regulation (PPWR⁽²⁾).

Impact: Ineffective management of the environmental impact associated with the life cycle of products may affect resource management, putting greater pressure on raw materials and increasing demand for limited resources. This applies, in particular, to energy used by our instruments at customer sites, waste production and pollution associated with the life cycle of products, including as a result of the use of packaging and consumables that must be incinerated at end-of-life to prevent biohazards.

To minimize these impacts, bioMérieux implements eco-design strategies that contribute to more circular and sustainable resource management.

This long-term impact covers the following issues, which include sustainable sourcing and waste management (see § 3.3.2 Section Climate change mitigation).

Sustainable sourcing, including sourcing of biotic raw materials

Topic: The viability of bioMérieux's supplies, including raw materials, electronic components and strategic resources, is a critical issue. It takes into account legislation, the geopolitical environment and pressure on natural resources. Biodiversity plays a key role in providing sourcing services necessary for human activities. The availability and cost of raw materials is directly linked to the state of biodiversity, creating dependencies on animal- or plant-based resources, such as algae.

- **Risk:** The costs and financial losses resulting from the inability to adapt sourcing to new supply conditions represents a major risk for bioMérieux (see § 3.3.2 Section Climate change adaptation). This includes shortages, geopolitical instability and new regulations. These factors can disrupt the supply chain, resulting in financial and operational difficulties for the Company.

Waste management in direct activities

Topic: Waste management at bioMérieux is a crucial issue in terms of the Company's direct activities. It entails the management, sorting and recovery of various types of waste. The main issue is the Company's ability to develop effective processes for sorting waste correctly, reducing waste volume and facilitating its recovery (recycling, reuse, etc.). Appropriate management of this waste is key to minimizing the Company's environmental impact and complying with strict regulations on industrial waste management.

Impact: Non-recycled, landfill and incinerated waste releases pollutants into the environment, which affects air, soil and groundwater quality. Improperly sorted waste is not recovered and the Company's waste recovery rate can be improved.

Waste management in the value chain

Topic: Waste management in the value chain, at the end-of-life of products and instruments, is a major issue for bioMérieux. This relates specifically to plastics and other single-use products, as well as electrical and electronic components. Although the Company implements strategies to reduce its environmental footprint, transparency on downstream waste management remains limited.

One impact and one risk have been identified in terms of waste management in the value chain.

Impact: The impact of ineffective waste management primarily concerns plastic and electronic waste in areas where sorting and recovery processes are still relatively underdeveloped. The lack of appropriate infrastructure for the recycling and recovery of materials leads to increased pollution caused by incineration or landfill. These practices can result in toxic gas emissions, soil and water contamination and an accumulation of non-recycled waste in the environment.

(1) Regulation (EU) 2024/1781 of the European Parliament and of the Council of June 13, 2024 establishing a framework for the setting of ecodesign requirements for sustainable products, amending Directive (EU) 2020/1828 and Regulation (EU) 2023/1542 and repealing Directive 2009/125/EC.
(2) Packaging and Packaging Waste Regulation.

Risk: The disposal of end-of-life plastics and electronic instruments, especially in developing countries, may generate a reputational risk for bioMérieux. The lack of efficient waste management systems in these regions often results in the improper treatment of products, causing pollution.

Below is a description of how bioMérieux addresses the impact of its own activities. Information on how bioMérieux addresses the impact of activities in the value chain can be found in § 3.2.2 Section GOV-4 - Statement on Due Diligence and in § 3.5.1 Sections G1-1 - Corporate Culture and Business Conduct Policies and G1-2 - Management of Relationships with Key Partners.

E5-1 Policies Related to Resource Use and Circular Economy

To address these issues, bioMérieux relies on the overall HSE policy described in § 3.3.2 Section E1-2 which states, in particular, that the Company is committed to protecting the environment by improving the environmental performance of its solutions, products and services, for a transition to a more sustainable portfolio, and by reducing waste production throughout the value chain. The scope and governance of this policy are also described in § 3.3.2 Section E1-2.

To support the implementation of eco-design at the Company, bioMérieux continues to develop a network of eco-partners. These are bioMérieux employees who have the necessary business skills to implement eco-design within the functions concerned, i.e., R&D, Purchasing, Packaging, Marketing and Supply Chain.

This new "PEP" team, which stands for Product Environmental Performance, consists of some 40 employees. Their role is to manage the network, jointly develop the roadmap, and identify relevant KPIs so that the eco-design strategy can be implemented

in their segments. They also help structure processes for developing future products and optimizing existing ones. The eco-partners are also responsible for communicating training needs, providing technical and strategic intelligence in the area of eco-design, delivering tools and technology and making recommendations to create an eco-design culture within the Company.

In terms of waste, the Company optimizes its waste management, sorts it at source and develops material and energy recovery processes. For hazardous waste consisting mainly of waste contaminated by chemical or biological agents related to production or laboratory activities, the Company has implemented a strict policy of sorting at source and disposal by companies licensed to treat such waste. All of the Company's sites have waste storage facilities.

Policies related to value chain activities are described in § 3.2.2 Section GOV-4 - Statement on Due Diligence and in § 3.5.1 Section G1-1 - Corporate Culture and Business Conduct Policies.

E5-3 Targets related to resource use and circular economy

Targets set by the Company to reduce its negative impact on resources

- Understand a product's environmental impact.
 - **Target:** 90% of the product portfolio to be covered by a life cycle analysis by 2025 (by number of tests sold) compared to reference year 2022.
 - **2024 Results:** 55.73% (all LCAs scheduled for 2024 were completed).
- Convert reagent kit cardboard packaging into eco-designed boxes.
 - **Target:** 95% of the product portfolio's packaging to be converted by the end of 2025 (by number of test units sold) compared with the quantities sold in the previous year.
 - **2024 Results:** 89%
- These metrics are voluntary.

Targets set by the Company to reduce the negative impact of waste produced from direct operations:

- **Target:** 50% reduction in waste generation intensity by 2025 compared with 2015 (ratio of waste generation to sales).
- **2024 Results:** 11,932 metric tons (vs. 9,588 metric tons in 2023), which is 3 metric tons per €m and a 45% reduction from 2015 (reference year).
- This metric is mandatory.

As the targets are due to expire, they will be reviewed next year.

For now, the Company has not set measurable targets for monitoring the impacts caused by activities in its value chain. Targets related to the management of material impacts generated by value chain activities are detailed in Section G1-2 - Management of relationships with key partners.

E5-2 Actions and resources related to resource use and circular economy

Numerous environmental optimization measures are being taken. They include reducing and optimizing the resources used, such as plastic, chemical substances, energy required to operate instruments, packaging, rare and critical minerals, etc. Implementing circularity strategies is also essential, particularly design with a view to recycling, use of recycled materials, extension of the useful life of reagents and instruments, and development of a "second life" strategy for instruments (see E-Resale initiative below).

These strategies enable us to not only minimize the environmental impact, but also to make products more sustainable. Product reparability and reuse is also essential and contributes to a circular economy and more responsible resource management.

The following actions are taken to address issues identified as material for the "resource use and circular economy" topic. They are planned in all regions where the Company operates to reduce the pressure on natural resources and the volume of waste produced and limit the associated environmental impact. This mitigates the risk of supply mismatch costs and reputational risk. These actions correspond to the pillars of the circular economy described below.

Circular economy

The circular economy is made up of seven pillars: sustainable sourcing, eco-design, industrial and territorial ecology (EIT), the functional economy, responsible consumption, extended useful life, and recycling.

Initiatives related to five of the circular economy pillars are presented in detail below. Some innovative projects are conducted in partnership with key customers (from the clinical and industrial sectors).

In addition, bioMérieux works in collaboration with other public health organizations through professional federations (MedTech in Europe, SIDIV in France, etc.) and other regional manufacturers, both inside and outside the medical sector, seeking every possible synergy to make concrete progress on these crucial issues.



Eco-design

Eco-design involves incorporating environmental criteria from the product (or service) design stage. The aim is to reduce its impact on the environment and increase its environmental performance throughout its life cycle.

The product life cycle includes all the stages necessary for its production (extraction of raw materials, transport, processing, manufacture of materials and parts, product manufacture, etc.), its distribution, its use and end of life.

bioMérieux's eco-design approach aims to optimize the environmental impact of the Company's activities, as well as those of its suppliers and customers.

To identify the main components of its diagnostic solutions that have an environmental impact (instruments, reagents and consumables), bioMérieux takes a robust approach that entails developing a scientific database that includes life cycle analyses (LCAs) for all the key ranges (four ranges studied prior to 2024 and five ranges studied in 2024, currently covering 55% of volume by quantity of products sold). This also makes it possible to measure environmental benefits.

The Company has conducted LCAs for most of its flagship ranges (VIDAS®, GENE-UP®, TEMPO®, BIOBALL®, BACT/ALERT® and FILMARRAY®) and is continuing the roll-out plan (LCAs for VITEK® MS Prime and culture media are in progress). These LCAs serve as a starting point for developing environmental optimization plans for each range.

The results of the first LCAs have enabled the Company to prioritize its actions in order to make its eco-design approach as effective as possible.

Eco-design has been integrated into the development process for new products. Thus, every new product development project is subject to at least three eco-design actions. The environmental assessment of each project is based on some 60 questions (manufacturing, use of recycled materials, reduction of the unit weight of packaging components, transport, energy consumption, maintenance, reparability and recyclability).

Eco-design is also applied when existing products are reviewed. For example, many improvements have already been made to the VIDAS® immunoassay range, a pilot in this eco-design approach:

- extending the shelf life of three VIDAS® tests, from 12 to 18 months, allows us to ship them by sea rather than by air, which generates 13 times fewer CO₂ emissions per case transported. This also decreases the quantities of scrapped reagents in our warehouses due to expiration (860,000 tests scrapped annually – average between December 2021 and April 2024);
- optimizing the recalibration frequency of machines has enabled us to reduce the volumes of liquid calibrators (reduced by a factor of 1.8 on average) and therefore material consumption:
 - from 14 to 28 days (1 VIDAS® parameter),
 - from 14 to 56 days (6 VIDAS® parameters),
 - from 28 to 56 days (2 VIDAS® parameters);
- optimizing the molding process for VIDAS® SPRs (Solid Phase Receptacles) halved the amount of plastic used to produce them;
- improving the sourcing of raw materials by giving priority to more local supplies has reduced the environmental transport weight;
- developing multiplex tests such as VIDAS® HIV DUO Ultra and VIDAS® NEPHROCHECK® allows several immunological responses to be obtained from a single set of SPRs and cartridges;
- changing the cardboard packaging for the reagent case and the plastic cartridge containers resulted in 36 fewer metric tons of cardboard and 21 fewer metric tons of plastic, respectively, in 2024.

To implement the environmental improvement plan for ranges across all the Company's business lines, regions and franchises, holistic governance has been put in place based on:

- a dedicated Steering Committee composed of members of the Executive Committee representing the R&D, Purchasing, Manufacturing, Supply Chain and Marketing functions, which meets three times a year;
- around 40 eco-partners covering the Company's main functions in the various regions, sites and franchises for both clinical and industrial activities; The aim of this network is to implement the eco-design rules within the business lines in a practical way, to encourage the teams on the ground to express innovative ideas, and facilitate synergies among all the functions contributing to the environmental optimization of products throughout their life cycle.

In parallel to this, a training plan is currently being rolled out to instill an eco-design culture at every level:

- awareness training is offered through the eco-design Fresk workshop, in collaboration with Mérieux Université;
- a training course is being developed so that the key functions and eco-partners can take part in more advanced modules.

Sustainable sourcing

Since the eco-design of boxes for its reagent kits and Petri dish culture media in 2022, bioMérieux has begun to re-design its packaging for more than 80% of the volume of the ranges as well as for the tubes and bottles produced at the Combourg site.

The improvements made include reducing the thickness and dimensions of boxes, incorporating recycled material, sourcing exclusively from sustainably managed forests (FSC⁽¹⁾), switching from glossy white cardboard to plain brown cardboard (unbleached and without pigment), using solvent-free ink, etc.

The Company's Global Supply Chain function has also set up a multi-annual program seeking to improve its tertiary packaging practices. Every year, actions are taken to identify improvements in each country where packaging operations are carried out.

For example, since 2022:

- the Brazil subsidiary conducted actions to eliminate polystyrene foam as thermal insulation for finished products that must be kept at a controlled temperature;
- initiatives have been launched in several Asia Pacific countries to validate and replace polymer foam-based cold packaging with biodegradable packaging;
- since the footprint of finished products is also partly due to CO₂ emissions related to their transport, actions are also being taken in this area (see Sections E1-1 - Transition plan, and E1-3 - Actions);
- an inventory of all packaging used at the distribution centers began in 2024 using a tool that tracks the mass of each packaging material used by a center for a given period.

Responsible consumption

VIDAS® KUBE™, the next-generation automated immunoassay system launched in 2022, was developed as a result of lessons learned from the life cycle analysis of the VIDAS® solution (instruments and reagents). Since environmental impacts related to energy consumption represent the most significant environmental impact, VIDAS® KUBE™ has been equipped with a "sleep" mode: it can be paused overnight when not in use (and therefore not kept at a temperature of 37°C) and programmed to start again in the morning at the time desired by the operator. Energy consumption (and therefore associated greenhouse gas emissions, in CO₂ equivalent) has, therefore, been reduced by as much as 52%. Other eco-design features have been implemented, such as repairability to extend its useful life, modularity, which makes it easier to adapt its capacity to laboratory requirements, reduction in its mass to optimize resource consumption and the impact related to its transport (it weighs 14 kg less than its predecessor, the mini VIDAS®), as well as the ability to connect three to six instruments to a single computer.

Extension of useful life through reuse

The E-Resale initiative entails reducing the scrapping of instruments in good condition through the resale of used bioMérieux instruments of verified quality on a secure platform. It is an online marketplace where distributors and direct customers can purchase secondhand instruments from a certified reseller with complete peace of mind. Products covering the Company's three areas of expertise – immunoassays, microbiology and molecular biology – are offered on E-Resale exclusively for clinical applications. This platform came online in summer 2024 with five distributors in Africa and the Middle East. An extension is planned by 2026, in accordance with the regulatory requirements of each country. In this way, E-Resale helps to ensure the longevity of the products sold by the Company.

Extension of useful life through repair

Several sites within bioMérieux, located in St. Louis and Salt Lake City (United States), Florence (Italy) and Combourg (France), are responsible for repair and refurbishment operations.

Recycling

As part of its continuous improvement, bioMérieux has introduced initiatives to improve its waste management.

Waste reduction: The Company optimizes the quantity of materials used for packaging (wood, paper, cardboard, and plastic). For example, the switch from printed to electronic format for instruction notices for reagents has made it possible to reduce the size of secondary packaging.

Waste recovery: The Company is increasing the proportion of recycled, composted, regenerated or incinerated waste from which energy can be recovered. The Marcy l'Étoile and Combourg sites in France are "zero landfill" sites. The Durham and Salt Lake City sites in the United States deploy a "0 waste to landfill" roadmap. Furthermore, organic waste at the Corporate restaurants in Marcy l'Étoile, Durham, Craonne and La Balme is sorted and sent to a composting facility. In 2023, bioMérieux's Salt Lake City site was recognized by the Thomas A. Martin Business Recycler of the Year award⁽²⁾.

Waste sorting: Sorting and recycling guides are available to employees. The Company raises awareness among employees of best practices in this area at events such as national sustainable development week in France. Containers for sorting waste (electronics, batteries, masks, etc.) are provided to employees who can use them for personal waste.

Food waste: The Company uses a subcontractor to manage its corporate restaurants – in particular for its sites in La Balme, Craonne and Marcy l'Étoile (France). As part of the fight against food waste, bioMérieux and its subcontractor periodically undertake an analysis of thrown-out food in order to assess its origins and reduce volumes.

(1) Established in 1993, FSC (Forest Stewardship Council®) is an international label that guarantees that wood complies with sustainable forest management procedures.

(2) Each year, the Recycling Coalition of Utah (RCU) recognizes companies that have demonstrated an exemplary commitment to recycling and waste management practices.

RECYCLING – FOCUS ON A CIRCULAR ECONOMY SOLUTION FOR SOME PRODUCTS

The initiative, which is currently the subject of a feasibility study, aims to provide significant environmental and economic gains for bioMérieux and its customers by reducing the use of new plastic materials. In 2024, tests were conducted on a sorting, collection and disinfection process to safely recover plastic from culture media waste.

In December 2024, a sorting and collection pre-pilot program was launched with ambassador customers to analyze flows. The next steps include the validation of disinfection and the upscaling of the recycling and injection molding tests, with the aim of reusing this recycled plastic in the production of new culture media. In 2025, bioMérieux is extending the pre-pilot program to include additional customers in northern France.

This circular economy solution for some products would also provide a social benefit by encouraging the development of new technologies. Finally, this initiative would have a positive environmental impact for bioMérieux's customers by allowing them to avoid plastic incineration and therefore reduce their environmental footprint by recycling and reusing this material.

Information on how bioMérieux addresses the impact of activities in the value chain can be found in § 3.2.2 Section GOV-4 - Statement on due diligence and in § 3.5.1 Section G1-2 - Management of relationships with key partners.

E5-4 Resource inflows

The Group's diagnostic solutions are made up of equipment, reagents and services (see § 1.2.2 - Areas of expertise). Equipment (also referred to as instruments, platforms or automated systems) are used to conduct tests. Reagents and consumables are used to carry out biological tests, in order to perform screening, diagnostic assistance, prognosis and treatment monitoring.

Mindful of the importance of resource inflows, bioMérieux is in the process of gathering the required metrics to make related reporting more complete.

E5-5 Resource Outflows, Product and Material Outflows

Lifespan

In bioMérieux's industry sector, there are currently no averages for a product's lifespan. This information would apply to instruments, since reagents are single-use and used within a limited time of becoming available. The shelf life of reagents varies significantly, from three months to more than a year. The lifespan of instruments also varies, with a very low rotation of the installed base.

No consolidated data is currently available that could be used to assess an instrument's lifespan. Starting next year, the Company plans to gather the information needed to calculate the average age of instruments leaving the installed base and will then report on this metric.

Repairability

Equipment repairability is crucial for responsible diagnostic equipment and features in bioMérieux's approach to social responsibility.

Mindful of the environmental impact of its industry, the Company designs and develops products that combine sustainability and repairability, thereby helping to reduce its environmental footprint.

Repairability extends the useful life of equipment and maintains its performance at an optimal level. To this end, the Company has implemented rigorous, closely managed processes, including spare parts availability, training of qualified engineers and the publication of detailed service manuals.

By making its equipment easy to repair, bioMérieux offers its customers more environmentally friendly solutions, while also boosting their trust and satisfaction. Repairability also helps to reduce maintenance costs and optimize equipment performance.

bioMérieux's innovative approach also includes investments in remote repair capabilities. Through the VILINK™ platform and by leveraging the know-how of its technical support teams, bioMérieux can diagnose and resolve more than 70% of failures without having to go to the customer's site. This solution reduces downtime, improves operational efficiency and lowers the travel-related carbon footprint.

Recyclability

Secondary packaging is mainly cardboard with a recyclability rate for Europe of 83.2% according to Eurostat⁽¹⁾. According to the EPA⁽²⁾, this rate is 68% for the United States. This rate is not currently available for the rest of the world.

The proportion of recyclable content in reagents is zero since the waste is potentially contaminated by infections. Reagents must be incinerated along with their primary packaging. The Company is currently working on alternatives to incineration.

The proportion of recyclable content in instruments depends on W3E (or WEEE – Waste Electrical and Electronic Equipment) arrangements in the country concerned. A study is currently under way on how to improve the completeness of reporting in this area.

(1) https://ec.europa.eu/eurostat/databrowser/view/cei_wm020/default/table?

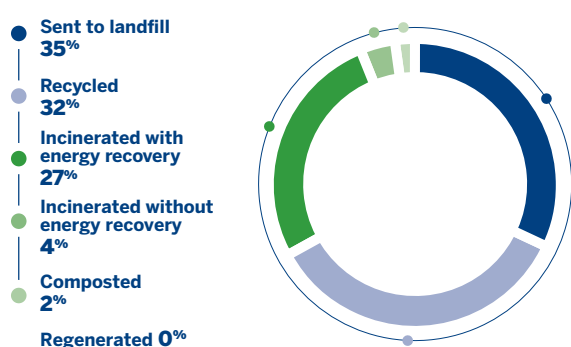
(2) <https://www.epa.gov/facts-and-figures-about-materials-waste-and-recycling/paper-and-paperboard-material-specific-data>

E5-5 Resource Outflows, Waste Outflows

The waste generated (including hazardous waste) by the Company in 2024 is detailed below.

In 2024, the total weight of waste generated by the Company's own operations was 20,238 metric tons (vs. 9,941 metric tons in 2023), 8,306 of which was waste from building construction/demolition sites. This latter type of waste is exceptional and varies significantly from year to year.

For that reason, this type of waste is not included when defining the target for reducing the Company's waste production. That target is designed to provide a framework for efforts to reduce the waste generated during the Company's routine operations. The amount of waste generated during operations was 11,932 metric tons in 2024 (vs. 9,588 metric tons in 2023), which represents 3 metric tons/€m (down 45% compared to 2015).



Breakdown of total waste produced in 2024:

- the amount of non-recovered waste (landfill, incineration without energy recovery) was 4,642 metric tons (23% of the total);
- the amount of recovered waste (recycling, incineration with energy recovery, composting, etc.) was 15,596 metric tons (77% of the total);
- non-recycled waste (i.e. excluding other recovery processes such as incineration with energy recovery) accounted for 8,105 metric tons of total waste generated (40%);
- the total amount of non-hazardous recovered waste was 13,952 metric tons, broken down as follows:
 - 11,466 metric tons of recycled waste,
 - 2,487 metric tons using other recovery processes (mainly incineration with energy recovery, as well as composting for food waste),

- as an exception this year, 69% of non-hazardous recovered waste consisted of construction site waste such as soil from earthworks. The remainder, which represented waste from routine operations, consisted mainly of packaging waste and ordinary industrial waste that can be incinerated with energy recovery;
- the total amount of non-hazardous non-recovered waste was 3,964 metric tons, the bulk of which was landfilled (3,955 metric tons) and incinerated without energy recovery (8 metric tons). This waste consists of ordinary industrial waste;
- the total amount of hazardous waste in 2024 was 2,323 metric tons (vs. 1,857 in 2023). No radioactive waste was generated.
 - 1,645 metric tons were recovered:
 - 668 metric tons of recycled or re-refined waste (waste oil),
 - 977 metric tons using other recovery processes,
 - this is mainly waste from electrical or electronic equipment and waste containing chemicals, such as rejects during quality controls and products with a shelf life that has expired,
 - 678 metric tons were not recovered:
 - 465 metric tons incinerated without energy recovery,
 - 213 metric tons disposed of in landfills designated for this purpose.

This data is calculated based on the information available for all industrial sites and subsidiaries worldwide:

- the amounts for the industrial sites are based on actual data provided by waste treatment services providers:
 - from time to time, some data may be estimated when source data is not available from the supplier. In such cases, the estimate is based on the equivalent time period of the previous year, so as to incorporate seasonal effects. However, more accurate estimates based on additional factors specific to the local context are permitted,
 - for two sites with fewer than 50 FTEs, this data is estimated based on the actual data that an entity of the same size as this entity is able to provide;
- our subsidiaries' activities are comparable to tertiary activities and account for less than 5% of total waste generated. Five of the main subsidiaries provide actual data, one of which serves as a basis for estimating the data of the other subsidiaries in proportion to their headcount.

3.4 Social information

3.4.1 bioMérieux headcount (ESRS S1)




ESRS 2 SBM-2 Interests and views of stakeholders

Disclosures regarding the interests and views of stakeholders can be found in § 3.2.3 Section ESRS 2 SBM-2 - Interests and Views of Stakeholders.

ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Details of the double materiality assessment can be found in § 3.2.4 Section IRO-1 - Description of the Processes to Identify and Assess Material Impacts, Risks and Opportunities.

The material impacts, risks and opportunities (IROs) identified with regard to well-being and working conditions in the Company are described below:

Policy	Material IRO	Value chain	Characteristic	SDG
Provide its team members with a safe and healthy workplace; prevent occupational injuries and illnesses by eliminating hazards, reducing occupational health and safety risks, and cultivating both physical and mental health.	Working conditions, employee safety and well-being <i>Accidents, occupational illnesses</i>	Own operations	Negative impact	3 GOOD HEALTH AND WELL-BEING 
Create a culture of belonging and acceptance where everyone feels respected, supported and included.	Diversity and inclusion <i>Respect for diversity and inclusion</i>	Own operations	Potential negative impact	
Ensure training and development for all.	Skills development and career management <i>Employability of employees</i>	Own operations	Positive impact	8 DECENT WORK AND ECONOMIC GROWTH 
	Skills development and career management <i>Attractiveness, employee retention</i>	Own operations	Opportunity	
	Skills development and career management <i>Mismatch between skills and the Company's requirements</i>	Own operations	Risk	10 REDUCED INEQUALITIES 
	Data confidentiality and protection – Own headcount <i>Breach of data protection rights</i>	Own operations	Potential negative impact	
Protect personal data by applying the Global Information Systems Security Policy and the Personal Data Protection Charter.	Data confidentiality and protection – Own headcount <i>Damage to reputation and fine for non-compliance with regulations</i>	Own operations	Risk	

The IROs are described below in the introduction to the associated policies.

S1-1 Policies related to own workforce

The activities described below concern bioMérieux employees. The policies implemented comply with the framework established by international guidelines and fundamental principles on respect for human rights, as cited in the introduction (see § 3.1), as well as local regulations. In addition to these regulations, bioMérieux applies its own Code of Conduct (see § 3.5.1, Section G1-1), which covers aspects of human trafficking, forced or compulsory labor and child labor. These policies concern all employees, but some actions implemented mainly refer to the United States and France, which represent 71.2% of employees on average in 2024. These countries act as pilot studies and serve as a reference before being extended to the other Group countries, in accordance with local laws and cultures. Many procedures, especially recruitment, salary practices, training policy and annual performance reviews, apply to all team members. In each country of operation, the Company complies with all applicable hiring and employment laws.

Governance

The organization called People & Culture is made up of three departments:

- the CSR Department defines strategy and implements actions in line with bioMérieux's social responsibility, according to a precise roadmap built on five pillars;
- the Communications Department defines the Company's CSR strategy for various internal (employees) and external audiences (customers, prospects, candidates, journalists, investors, the general public, etc.), using all channels (digital, events, print, etc.). The department implements the related actions with the help of regional contacts within the functions;
- the Human Resources Department, supported by four global and regional Centers of Expertise (CoEs) that support key strategic issues in the area of Human Resources:
 - Talent Acquisition CoE to identify, attract and select candidates that meet bioMérieux's needs,
 - Engagement CoE to ensure a stimulating experience throughout all the key stages of team members' professional life (integration, compensation and benefits, recognition, travel and international mobility experience),
 - Learning & Development CoE to support employee development (skills, behaviors, career development),
 - Human Resources Performance CoE to support the activities of the Human Resources and Communication teams (project management, performance metrics, processes, etc.).

These CoEs also ensure harmonious collaboration with new teams joining the Company following acquisitions:

- 6 global HR Business Partners who act as partners to Executive Committee members,
- 2 regional HR Business Partners in France and the United States, where most of the workforce is located.

The entire Human Resources team supports the organization, its managers and all of its employees. Its function is to offer a unique experience that embodies the "BELONG•DARE•IMPACT" mindset, foster a sense of belonging and engagement, leverage the relevant skills and enhance the impact of all those who contribute to bioMérieux's mission.

To achieve this goal, the HR teams rely on an internal network of local HR partners (on a site, in a country, a cluster or globally), who are the preferred points of contact for employees and managers on all subjects relating to human resources.

The following paragraphs describe the related impacts, risks and opportunities, along with the specific policies, action plans and related metrics for each material issue.

Diversity and inclusion

Context: bioMérieux values diversity and inclusion within its teams, promotes the employment of individuals with disabilities, and combats any form of workplace discrimination to enhance its operations.

Topic: Working conditions and equal opportunities are central to team member diversity and inclusion. This includes work-life balance and social dialog.

Impact: Non-compliance with diversity and inclusion standards can negatively affect employee well-being, motivation and team cohesion.

Policy: bioMérieux actively promotes an inclusive working environment as reflected in the Group HR vision:

At bioMérieux, we value the differences of our team members, our partners and our customers. We are committed to creating a culture of belonging and acceptance where all feel respected, supported and included. We know that the diversity of our team fosters innovation and competitive differentiation and supports our ability to achieve our public health mission. We believe that the wealth of difference supports the Company's ability to grow and evolve.

To ensure diversity in its Board of Directors and Executive management, bioMérieux SA has established policies as described in § 4.2.6.3.

In France, bioMérieux relies on "Workplace gender equality" agreements. They are renegotiated every three years and have enabled various measures to be put in place. The two main objectives of these agreements are to respect equal pay for men and women, and to facilitate the organization of work, so that both men and women can enjoy the working conditions they need to achieve personal and professional fulfillment.

The last agreement was signed in France in January 2021. At this time, its scope was broadened to include diversity and inclusion. This agreement emphasizes the implementation of tools for monitoring performance indicators reviewed by a commission made up of Management and elected representatives. It focuses on training all internal parties to prevent sexist comments and behavior, with a gender equality training module for managers. Finally, this agreement sets a specific target for increasing the representation of women at senior executive levels and creates parental leave for the "second parent." Over the three years of the agreement's application, the number of women at the highest management levels has improved, exceeding the target figure. Negotiations for the renewal of the agreement are still in progress at the time of writing.

In terms of recruitment, bioMérieux applies a non-discrimination policy under which only skills take precedence when considering an internal or external candidate for a managerial position. The recruitment teams receive regular training in non-discriminatory hiring practices, including in terms of gender equality.

Governance: The subject of diversity and inclusion is regularly discussed at meetings of the Board of Directors and the Executive Committee. The Company ensures that awareness is raised on this topic amongst its managers and employees, through actions that consider the specific local characteristics of the various countries in which the Company operates. In each country of operation, the Company complies with all applicable hiring and employment laws. The Human Resources Department measures progress in this area and has created, within its department and globally, a dedicated Center of Expertise operated as part of the "Employee Engagement" center of expertise. At the same time, a European Committee and five health and safety committees in France enable staff representatives, together with Management, to ensure that these issues are addressed.

Actions to promote gender equality

bioMérieux SA holds events on specific topics such as women's leadership and well-being in the workplace.

A network was launched in Africa in 2019 to support women called the bioBasadi Women's Network.

In the United States, the Company offers gender equitable benefits such as medical assistance for parents and families (parental leave, breast milk shipping, adoption and medically assisted reproduction, etc.). One of the most important benefits offered is comprehensive reproductive health coverage.

The Company remains committed to providing comprehensive access to quality and affordable healthcare for all its employees and their families, including family planning and reproductive care.

bioMérieux also promotes work-life balance by providing access to on-site health facilities and 24/hour remote medical care, access to a service provider for working carers (70% of whom are women), to a parenting support platform, to day-nursery places, etc.

In addition, the Company offers support through its Human Resources Partners for direct discussion and reporting of any inequalities. The Company also provides access to an ethics hotline (EthicsLine, see § 3.5.1 Section G1-1).

Lastly, in France, several conferences and training courses for employees and managers have been organized on the theme of gender equality, and a pilot leadership development program for women was set up for 2023-2024.

Achievements and targets: In 2022, bioMérieux set the aspiration of having, by 2025, at least 40% women and 35% international profiles for its Executive Committee and corporate leadership team with a global role (N-1 of the Executive Committee).

In 2024, the results were 38% women and 34.2% international profiles.

GENDER EQUALITY INDEX IN FRANCE: 94/100

Since March 2019, French businesses have been required to publish their gender equality index so as to promote equal compensation. This index is shared with their Social and Economic Committee and the Labor Inspectorate and must be reported on the Company's website. Businesses with a score under 75 must implement corrective measures to achieve this score within a three-year period.

This index is based on the following five indicators:

- the gender pay gap;
- the pay increase gap;
- the promotion gap (only in undertakings with over 250 employees);
- the number of employees receiving a pay increase on their return from maternity leave;
- and parity in the 10 highest compensation bands.

The index was published on the Company's website in March 2025. It was 93/100 in March 2024.

THE RIXAIN LAW

In 2024, in France, the percentage of women on the Executive Committee was 42% (versus 27% in 2023) and was 27% on the corporate leadership team (versus 22% in 2023).

Promoting the workplace inclusion of employees with disabilities

Policy: For more than 20 years, bioMérieux has promoted the inclusion of individuals with disabilities, starting with first initiative in France with the signing of a first site-level agreement on the subject in 1997 at the La Balme site. Since then, this has been an essential theme for bioMérieux, which has constantly developed its policy to support persons with disabilities. This policy applies to all bioMérieux employees within the framework of the Company's commitment to diversity and inclusion.

Governance: In France, the Social Relations Department is responsible for drawing up the Group's disability policy. This policy is then implemented at the various sites with the help of disability correspondents (one per site), local disability commissions and a national disability referent. Each disability commission is made up of elected representatives, the Company's physician and the disability correspondent. There are also disability correspondents at Corporate level.

In 2024, bioMérieux launched a global working group that meets monthly, allowing regional representatives to exchange best practices. An audit was conducted in each region (North America, Latin America, Europe inclusive of France, Middle East, Africa, and Asia Pacific) to understand local strengths and opportunities. The audit aimed at developing a roadmap that strengthens the sense of belonging of team members in these regions while adhering to all legal requirements and obligations applicable in the different countries.

bioMérieux implements policies and programs for employing people with disabilities, tailored to local regulations. The Company encourages and supports outreach activities related to disability.

Actions implemented: In France, a Company-level agreement covering all of bioMérieux's French sites is signed every four years. In 2022, bioMérieux renewed its commitment by signing a collective four-year agreement, unanimously signed by trade union organizations. Approval of this agreement was not required because bioMérieux in France has exceeded the legal minimum employment rate since 2020. This agreement reinforces the actions already undertaken and adds new measures to foster the inclusion of employees with disabilities within the Company.

It especially reinforces the following actions:

- a commitment to recruitment, all contract types combined;
- a voluntary budget of €260,000 dedicated to employees with disabilities that, in particular, encourages them to stay in their positions;
- increased awareness and training of those involved in accommodating people with disabilities;
- end-of-career arrangements (possibility of leaving employment three months before retirement, without loss of pay);
- more rights for employees recognized as workers with disabilities (*reconnaissance de qualité de travailleur handicapé*, RQTH): two paid days a year to undertake procedures related to the disability, possibility of using their personal training account (*Compte personnel de formation*, CPF) on working time to improve their employability, one day a year offered on the time savings account.

In France, "Handibio" days are organized to raise awareness among all employees.

bioMérieux also renews the #HandiBioRecrutement program each year, the goal of which is to raise manager awareness and organize a day dedicated to recruitment, with the support of local partners such as cap'emploi and the groups of employers for workers with disabilities, (*groupements d'employeurs travailleurs handicapés*, GETH).

To facilitate collaboration between teams in France and the United States, bioMérieux established a 6-month international exchange program within the Global Marketing department. In 2024, four team members and their families benefited from this experience. Due to its success, other departments have applied to implement the program in 2025. This flagship initiative aligns with our aspiration of having 35% or more international profiles on bioMérieux SA's management team by the end of 2025.

2023 & 2024 achievements: bioMérieux's policy in France and all the awareness initiatives are helping to increase the proportion of employees with disabilities, as stated in the mandatory employment of disabled persons declaration (*Déclaration obligatoire d'emploi des travailleurs handicapés* – DOETH). In 2023, the actual percentage of employees with disabilities stood at 6.78%, compared with 6.36% in 2022. This employment rate is constantly rising and has enabled the Company to exceed the legal minimum target of 6% required in France. The 2024 employment rate will be available in April 2025.

In addition, for the third time, bioMérieux has been nominated for the *Grand Prix Emploi* 2024, in the "People with Disabilities" category. This award recognizes companies that implement the most innovative disability policies and create jobs.

Policies and actions to promote diversity and inclusion are reinforced by anti-discrimination measures

Context: Acts of discrimination are serious human rights violations. Discrimination related to gender, sexual orientation and gender identity, disability, family situation, age, political and philosophical opinions, religious beliefs, union activities or related to ethnic, social or cultural origins or national origin are prohibited, as are intimidation and sexual harassment. Discrimination related to pregnancy is also prohibited.

Policy: The Company's Global Code of Conduct underlines the importance of diversity and inclusion within bioMérieux and emphasizes the prohibition of any form of discrimination. It is made available to all team members, who are encouraged to inform their manager and/or contact the Human Resources Department, the Legal Department and the Compliance Department if they witness a breach of this policy. The ethics hotline (EthicsLine, see § 3.5.1 Section G1-1), accessible by email, Intranet or telephone, is also used to collect and process reports made by whistleblowers, anonymously if desired.

Actions implemented: bioMérieux takes allegations of discrimination or harassment seriously. In the event of an issue of discrimination, bioMérieux advises employees to freely express themselves and report cases of noncompliance.

The whistleblowing procedure is identical to the one described in § 3.5.1 Section G1-1. All cases of discrimination reported are processed and investigated.

In France, to reinforce the fight against discrimination, a dedicated Intranet page was created early 2024. This page brings together legal information and resources (links to institutional sites, video on discrimination, etc.) enabling everyone to become aware of these issues and to receive guidance if necessary.

S1-9 Diversity metrics

The tables below present data on gender diversity within top management and age diversity within the Company, expressed in number of employees. "Top management" refers to a group of leaders whose role makes a significant contribution to the construction and implementation of the Company's strategy and its long-term success.

BREAKDOWN OF HEADCOUNT BY GENDER WITHIN TOP MANAGEMENT

	2024	2023
Men	144 (66.7%)	139 (65.9%)
Women	72 (33.3%)	72 (34.1%)
TOTAL	216	211

BREAKDOWN OF HEADCOUNT BY AGE GROUP

	2024	2023
Under age 30	2,176 (14.7%)	2,425 (16.6%)
Age 30 to 50	9,074 (61.5%)	8,868 (60.6%)
Over age 50	3,504 (23.7%)	3,331 (22.8%)
TOTAL	14,754	14,624

S1-12 Metrics for people with disabilities

BREAKDOWN OF EMPLOYEES WITH DISABILITIES

	2024	2023
France	N/A ^(a)	6.78%
Europe (excluding France)	0.78%	0.70%
Americas	5.62%	5.03%
Asia Pacific	0.07%	0.08%

(a) The employment rate in France in 2024 cannot be reported at the time of writing. This is because the French body responsible for collecting employee and employer social security contributions, Urssaf, has indicated on its website that employers must declare their obligation to employ workers with disabilities (DOETH) with their April 2025 salary declaration. The 2024 rate will therefore be published in the 2025 Universal Registration Document. This data does not include Hybiome employees, i.e. 2.8% of total employees.

Skills development and career management

Topic: The "Training and skills development" sustainability topic, which is part of the "Equal treatment and opportunities for all" sub-theme, concerns employees' training with a view to supporting their professional development, managing and developing their careers, and adapting their skills to meet the Company's changing business requirements. This topic is addressed through GPEC, France's employment and skills planning program.

Context: Professional development is a strategic and social matter for bioMérieux. It is built on a relationship of trust and dialogue between employees, managers and human resources teams.

During the double materiality assessment, bioMérieux identified as material the following impact, risk and opportunities:

Impact: Skills development and career management have a positive impact on employees by enabling them to maintain or even increase their employability, and to have the skills they need for their position. bioMérieux firmly believes that employees who receive support and training are better able to meet the expectations of their position and have a positive outlook that fosters well-being at work.

Risk: Lack of training could harm the Company's business. If employees are not competent, this can lead to production errors, accidents, etc.

Opportunity: Skills development is the opportunity to boost employee agility, innovation and creativity and the ability to respond to new challenges in the Company's business and job requirements. It is an important lever for the Company's competitiveness, and an asset in terms of team member attractiveness, motivation and retention.

Policy: Training and development for all. All bioMérieux team members, whatever their country or function, can consult the full range of training courses available in a personalized area accessible via the Intranet: "My Learning & Development."

All Group team members take part in GPS (Growth, Performance, Shared Results). More than a traditional individual performance management process, GPS is a process that reinforces corporate culture. The aim is to offer an engaging and fair experience that makes action meaningful (the "what") and places value on the way it is carried out (the "how"), based on the "Our Core Behaviors" model (see § 3.5.1, Section G1-5).

The GPS process includes:

- collective team priorities, in line with the priorities of the Company and each department;
- the reinforcement of continuous dialogue between managers and employees via regular “check-ins” about performance and development.

In 2022, the Executive Committee and the Human Resources Department redefined the objective of the Talent Management process, which targets positions and employees that are key to the success of the Company's current and future business strategy. This program consists of two parts:

- one is to prepare for bioMérieux's future by identifying and developing potential future leaders of the organization who demonstrate a high level of performance and potential and are an exemplary embodiment of “Our Core Behaviors”;
- the other is to identify people in key positions for bioMérieux, to ensure the ongoing development and retention of these critical skills for the organization.

Governance: bioMérieux relies on two pillars to respond to its employees' development needs.

- Mérieux Université, the corporate university which aims to provide Institut Mérieux Group employees with general training common to all entities;
- an internal team dedicated to employee Learning & Development (L&D) which focuses on specific needs of bioMérieux's organization and businesses.

The L&D department works in a coordinated way to support the employees in their development:

- Global L&D Partners work on the design and deployment of worldwide programs, based on needs expressed by the organization, functions and managers: business academies (see above), major cross-functional training/awareness campaigns, Talent Management/Succession Planning processes.
- Regional L&D Partners (France, Europe, Middle East, Africa excluding France, Americas, Asia Pacific) roll out global programs at local level, and also run specific training initiatives to meet the challenges of their region. Finally, they are the main point of contact for managers, employees and Human Resources teams for all development-related questions.
- The LMS and digital tools team administers the Learning Portal and manages the tools used to design innovative training modules.

Actions implemented: In collaboration with Mérieux Université, bioMérieux has designed specific programs and career paths to support all its employees' development and set up processes to encourage career advancement. Each team member's training

needs are assessed every year, and programs are accessible on the Learning Portal with a frequency that varies according to training needs and career paths. Face-to-face and remote training courses are available year-round on the Learning portal.

Mérieux Université courses are open to all Group companies and include:

- management and leadership programs aimed at disseminating a shared management culture across Institut Mérieux Group entities;
- a New Leader Induction program for managers joining an Institut Mérieux group company, which familiarizes participants with the Group's challenges and strategy and instills in them a shared management culture;
- the First Time Leader Path program for team members taking on management responsibilities for the first time in their career. This is a 30-hour development course taking place over one year. Key subjects are dealt with, such as, for example: giving feedback, delegating, creating a team vision and motivating their team. The participants will be part of a peer promotion to benefit from their mutual experiences, good practices and co-development. In 2024, 152 participants divided into twelve groups completed this program worldwide;
- individual support (coaching, DISC, 360-degree feedback) and group support (team building);
- digital learning. Thanks to partnerships with online training platforms that cover a broad field of diverse skills, Mérieux Université provides Group employees with a wide range of online training courses, whether in language learning, professional effectiveness, soft skills or core competencies; some of these courses lead to certification by universities or schools around the world.

In addition to Mérieux Université's training offer, bioMérieux is also developing its own functional “academies.” These courses are tailored to the Company's businesses, designed to support teams in achieving their objectives and to enable sustainable, responsible skills management. With this in mind, the Company has developed business academies for sales, customer service, R&D, supply chain and finance. In 2024, new academies were launched: Medical Affairs and Legal & Corporate Integrity, as well as a dedicated course for QMRs (Quality Management Representatives). These academies provide employees with development opportunities that address role-specific challenges.

Lastly, bioMérieux conducts awareness campaigns/training for all employees on major current topics such as CSR, data, Artificial Intelligence, or more specifically for the Company on “Our Core Behaviors” for example.

S1-13 Training and skills development metrics

bioMérieux has developed an extensive training program that is available to 100% of its employees.

The following information is intended to show the total number of training hours completed in the training management tools used by all Group entities, whether for e-learning or face-to-face training, and in particular the breakdown of employees by gender. The data cover hours actually completed by employees from January 1, to December 31, 2024, compared with 2023.

BREAKDOWN OF TRAINING HOURS COMPLETED BY GENDER

The calculation is based on the average number of active employees in 2024 and 2023.

	2024		2023	
Women	147,764	21 hours	149,001	22 hours
Men	161,158	22 hours	157,024	22 hours
TOTAL	308,922	22 hours	306,025	22 hours

The increase was due to the launch of several training campaigns directly related to bioMérieux's strategy. These initiatives are aimed at all employees worldwide:

- Antimicrobial Resistance® Fresk⁽¹⁾ (2 hours);
- Climate Fresk (3 hours);
- Safety Leadership Culture (between 4 hours and 5 days);
- worldwide digital Ethics and compliance campaigns.

Discrepancies have been identified in training data published in previous years. These discrepancies are mainly due to the presence of duplicates linked to updates to the catalog (with events mixing face-to-face and distance learning). The procedure for calculating training metrics has been reviewed. At the same time, a number of controls have been put in place to ensure the quality of data reporting on the actual training of team members.

The Company measures the effectiveness of these training initiatives annually during individual interviews and has not yet set any quantitative training targets.

Working conditions, employee safety and well-being

Context: bioMérieux has implemented an occupational health and safety management methodology that enables it to obtain international certifications. The Company measures its rate of occupational accidents and occupational illnesses across all its activities for all its employees. These events are taken into account when ranking the areas for improvement over time and reducing the number of accidents.

Topic: Employees' working conditions are dependent on management and recruitment policies, as well as on compensation, benefits and value-sharing systems.

At the same time, the organization of working time, work-life balance and health and safety policies are essential to employees' well-being.

Impact: Occupational accidents and diseases have a negative impact on team members. This is a priority for bioMérieux, which deploys a proactive health and safety policy.

Policy: bioMérieux applies the same Health, Safety and Environment policy to all its employees worldwide. This policy, updated in 2024, deals with issues related to the health and safety of employees, according to the extract below:

As a world leader in the field of in vitro diagnostics, bioMérieux's Purpose is to help make the world a healthier place. To achieve this objective, the Company is committed to protecting the health and safety of its employees, customers, suppliers and scientific partners [...].

bioMérieux undertakes to:

- provide team members with a safe and healthy workplace; prevent occupational injuries and illnesses by eliminating hazards, reducing occupational health and safety risks, and cultivating both physical and mental health. [...]
- fulfill legal and other requirements; continuously improve its health, safety and environmental management system, consult and involve workers and, where applicable, their representatives.

This policy applies to all bioMérieux employees and subcontractors operating on the Company's sites, in all countries.

It is available to all affected stakeholders, whether in-house or external to the Company.

Governance: The Health, Safety and Environment (HSE) policy is signed by bioMérieux's Chief Executive Officer. The HSE Director reports to the Executive Vice President for Global Quality, Manufacturing & Supply Chain, who is a member of the Executive Committee. She is supported by the HSE teams which deploy the HSE policy at all the Company's sites.

An occupational accident report is produced and then analyzed each month by the Executive Committee and displayed throughout the Company.

Safety at work

Actions implemented: bioMérieux's performance results from the global rollout by the HSE Department of many processes and tools. For example:

- a tool for reporting hazardous situations and suggestions for improvements (about 5,000 incidents reported annually by all employees). Accordingly, employees are encouraged to express their concerns about a situation that could generate a risk of accident, harm to people, pollution, etc., using a program called NearMiss. This app is available to all employees, especially on mobile phones;
- risk assessment at each workstation and regular updates;
- inspections and audits of activities to verify the adequacy of preventive measures;
- campaigns to raise awareness of the various risks to empower team members to take safety actions (e.g. falling on the stairs, falling on slippery surfaces, slip-and-fall accidents, etc.);
- specific training programs:
 - each new arrival is given health and safety training appropriate to the site and their activities,
 - all employees with a very specific activity must take courses resulting in a qualification (electrical, forklift operator, hot work, working at height),

(1) For more information on the Antimicrobial Resistance® Fresk, see § 3.4.4 Section S4-1

- some employees take the HSE and ISO 14001/ISO 45001 internal auditor training,
- other training may be provided on a case-by-case basis (transporting hazardous goods, biohazards, chemical

hazards, warming up before physical activity, fire safety officers, workplace first aid and lifesaving officers, etc.),

- online training in automobile safety for its employees traveling to customers' premises.

S1-14 Health and Safety metrics

In 2024, the Suzhou industrial site in China obtained initial ISO 45001 certification, adding to the sites at Craaponne, Combours, Marcy l'Étoile, La Balme, Saint-Vulbas, Grenoble and Verniolle (France), Tres Cantos (Spain), Florence (Italy), Durham, St. Louis and Lombard (United States), North Ryde - Sydney (Australia), thus bringing the rate of certified industrial sites to 68%.

The internal monitoring metric relates to the percentage of certified industrial sites out of the total number of industrial sites with more than 50 full-time equivalents. This year, it reached 75% (versus 70% in 2023). Five sites with more than 50 FTEs, located in Salt Lake City (2), Philadelphia and San José (United States), as well as Hybiome in China, are not yet certified.

After exceeding its 2015–2020 global HSE strategy target in 2020, bioMérieux has set new goals for 2025: reducing the total recordable incident rate by 50% compared with 2020, i.e. to a rate of less than or equal to 1.2 and a lost-day incident rate of 0.6.

These ambitious goals are monitored under the HSE policy and call for a new approach. This approach aims to make all team members active players in their own safety, with the support of their line management, who benefit from a new HSE Leadership program.

In 2023, the lost-day incident rate including temporary employees was 1.71, after having reached its lowest rate the previous year (in 2022: 0.94). The Company decided to accelerate the implementation of the "Safety Culture" action plan and to extend the program to more functions. At the end of 2024, the lost-day incident rate including temporary staff was down to 1.50 (+25% compared with the reference year).

The lost-day incident rate calculated in 2024 for bioMérieux employees was 1.25.

Percentage of people in the Company's own workforce who are covered by health and safety management system based on legal requirements and (or) recognized standards or guidelines ⁽¹⁾	100%
Number of fatalities in own workforce as result of occupational accidents and occupational illnesses	0
Number of fatalities due to work-related injuries and occupational illnesses of non-own workforce working on undertaking's sites	0
Number of work-related accidents for own workforce	83
Total recordable incident rate for own workforce	3.14
Number of cases of occupational illnesses for own workforce	11
Number of days lost due to work-related injuries, occupational illnesses and fatalities related to own workforce	1,289

HSE metrics	2024	2023	2022	2021	2020
Lost Day Incident Rate	1.50	1.71	0.94	1.3	1.2
Total Recordable Incident Rate	3.41	3.6	2.57	2.7	2.6
Severity rate of occupational accidents	0.04	0.04	0.03	0.04	0.02

This data is consolidated based on actual data on occupational accidents and illnesses at all the Company's entities. To ensure a consistent approach, the number of hours worked used to calculate accident rates are estimated at Group level based on monthly averages of FTEs, hours worked per day, numbers of days worked per month, and overtime hours worked, for each entity and each month. This data is tracked for all categories of personnel covering temporary employees and some internship/International Corporate Volunteer (*Volontariat international en*

entreprise, VIE) contracts that do not fall under the definition of salaried headcount. As these last two categories represent only 3.2% of the total, this rate is applied to the total hours worked to calculate the Company's employee accident rates.

bioMérieux's Health & Safety policy applies to employees and temporary workers (< 3% of the total workforce), the Company's Health & Safety performance follows the frequency and severity rates calculated below, taking into account the temporary workers' accidents.

⁽¹⁾ Local regulations supplemented by the ISO 45001 standard for 68% of our industrial sites

HSE metrics	2024	2023	2022	2021	2020
Number of fatal occupational accidents	0	0	0	0	0
Number of lost-time occupational accidents	41	45	24	30	28
Number of occupational accidents without lost time	52	48	45	34	32
Number of days lost	1,489	1,014	1,440	962	488
Number of occupational illnesses	11	16	16	10	12

Definition and method of calculating health and safety metrics

- Number of lost-time occupational accidents: number of accidents occurring in the workplace and resulting in more than one day's lost time (the day on which the accident occurs is not counted as lost time). The number of accidents includes those involving both permanent and temporary employees.
- Accidents are categorized as follows: lost-time accident, accident without lost time and non-reportable accident. The last category was created in 2017 to better standardize the way accidents are recorded across different countries and includes accidents that bioMérieux considers it has no means of preventing (e.g., injury during team activities off work premises or during personal activities carried out on work premises, sickness unrelated to work, food poisoning, etc.).
- Number of days lost: number of days lost following a lost-time occupational accident that occurred during the year. The day of the accident's occurrence is not counted as lost time. Extensions to lost-time days are counted in the month and the year the accident occurred.
- Lost time incident rate: number of lost-time occupational accidents per million hours worked.
- Total recordable incident rate: number of occupational accidents with or without lost time per million hours worked.
- Severity rate: number of days off work per thousand hours worked.
- Number of occupational illnesses: an occupational illness is the result of exposure, of any duration, to a risk existing in the normal practice of the occupation.

Well-being at work and promotion of healthy living

Actions implemented: In 2022, the Company launched a review of what it does to promote workplace health and well-being. This analysis consisted of an examination of existing initiatives and practices, with proposals for new programs suitable for implementation locally and regionally to improve well-being.

Two pilot programs were rolled out as part of this analysis:

- In France, conferences and awareness sessions on topics related to health and well-being (connection between stress and the immune system, impact of intermittent fasting on health, testimonial from a team member treated for breast cancer) and workshops (sophrology, Qi Gong, reflexology), were launched.

- In several countries in Eastern Europe and the Middle East, a pilot mindfulness platform available in 12 languages was tested to help employees deal with stressful situations and events.

Based on feedback from employees expressed through various internal surveys and best practice benchmarks, the Company has put specific tools and initiatives in place related to employee health such as:

- health insurance coverage for all team members (national, private or both);
- vaccination coverage at most sites (seasonal flu, COVID-19, etc.);
- providing sports facilities or subsidies for access to a gym;
- providing a medical service desk and remote consultation service in France and the United States. Services include access to a physician 24/7. In France, since March 2020, a "second medical opinion" service has been deployed that allows each employee or family member to have access to a physician specializing in a specific illness to get a second medical opinion quickly and remotely;
- in the United States, access to reduced-cost healthcare services for employees and their families is available. For example, the St. Louis site (United States) provides its more than 800 employees and their families with a dedicated on-site medical center for free medical services. The confidentiality of medical data is strictly observed, and the Company does not have access to personal data;
- the extension in some countries, especially the United States and China, of the duration of parental leave;
- in China, employees receive legal maternity and paternity leave depending on the workplace, and five to 15 days of childcare leave a year until the age of three or six years.

As a reminder, French law states the following for maternity and paternity leave:

- mothers are granted a minimum of 16 weeks parental leave. Mothers are required to take at least eight weeks of maternity leave⁽¹⁾;
- the duration of paternity and foster/adoption care leave is 25 calendar days⁽²⁾;

Other initiatives and events bring employees together by offering them innovative products and services:

- service desk: at the majority of French sites (around 89% of its employees), bioMérieux has opened a multi-service desk;
- Family Days and meetings with local residents: bioMérieux's sites regularly hold events to welcome employee family members and local residents.

(1) <https://www.service-public.fr/particuliers/vosdroits/F2265?lang=en>

(2) <https://www.service-public.fr/particuliers/vosdroits/F3156?lang=en>

In addition, bioMérieux incorporates the prevention of employee psychosocial risks (PSR) into its occupational hazards assessment process, leveraging significant experience and numerous initiatives, mainly in Europe, related to PRS prevention and analysis. In France, for example, an occupational health agreement has been signed with union representatives (see § 3.4.1 Section S1-2 - Processes for engaging with the Company's own workforce and workers' representatives).

Following on from previous PSR initiatives deployed, since 2024 the PSR program has used the results of the annual Global Engagement Survey to identify psychosocial risk factors. This approach makes it possible to set up preventive and curative processes, and facilitates the implementation of actions. PSR are monitored by committees made up of the site human resources manager, the occupational physician and the social worker. The purpose of these committees is to study personal or collective situations and put immediate corrective actions in place. The work of this committee is shared with the Central Commission for Health, Safety and Working Conditions.

For several years now, the Company has been organizing lecture cycles on the theme of PSR at several sites in France. These lectures, led by a specialized teacher-trainer physician, are part of a reflection on prevention and the improvement of the quality of life of employees. Moreover, internal training has been expanded with a new one-day module entitled, "How to avoid burnout and to keep an eye on your employees," aimed at department heads.

The Company entered into a partnership with the Health Advocate and Eutelmed platforms to give employees and their families free access to psychologists. The services are composed of one-on-one consultations, self-assessments and prevention tools accessible 24/7 (phone, chat & secure messaging). These services allow all Group employees and their families and friends to receive free consultations with a psychologist.

The Health Advocate program offers free access to services such as NurseLine 24/7 and telemedicine, chronic care management solutions, in-person and virtual behavioral health visits.

Furthermore, to support staff members through the most critical points of the COVID-19 pandemic, bioMérieux initiated remote work policies that evolved into a remote work guide and webinars available on the global Intranet. It focuses on improving employee engagement via in-person or digital collaboration, while encouraging flexibility and work/life balance. All office-based employees are allowed to work remotely at least two days a week.

Attracting and retaining talent

Context: The Company has implemented a number of actions to promote a motivating and fulfilling work environment for all its employees while taking into account local cultures and legislation. The Company offers attractive compensation packages and opportunities for internal mobility, while ensuring the diversity and inclusion of each team member. Lastly, over the years, bioMérieux has established close links with universities and educational institutions worldwide, in order to identify and attract young talent.

Policy: bioMérieux's policy provides for compensation in the form of a base salary and bonus, and places particular emphasis on fringe benefits such as retirement, death and disability insurance and health insurance.

Actions implemented in terms of compensation

Compensation structure	<p>Compensation (fixed and variable) is set in each country on the basis of local conditions, the Company's results and individual performance. A worldwide grading of positions makes it possible to compare levels of responsibility and set compensation on the basis of local benchmarks.</p> <p>In order to align staff with bioMérieux values and strategic priorities, Group employees receive variable compensation. Moreover, eligible employees receive variable compensation weighted by metrics linked to the Company's economic performance (Company multiplier).</p> <p>For example, bioMérieux SA employees receive both basic compensation (base salary, seniority pay, various bonuses and extra pay) and a variable component, which includes the provisions required by law (discretionary and non-discretionary profit-sharing) and a performance-related bonus, unilaterally decided by the employer. Every two years, the Company sends all French employees an individualized compensation and benefits summary (<i>Bilan Social Individuel</i>).</p> <p>In 2021, the Company, assisted by a consulting firm, conducted a study to assess its competitiveness and practices in terms of variable compensation, in order to better recruit and retain talent. This study showed that there was a need to:</p> <ul style="list-style-type: none"> • simplify and communicate information about variable compensation packages; • review the target bonus (applying a multiplier to reflect the Group's performance); • if necessary, revise the variable compensation of certain levels in certain countries; and • further encourage differentiation in performance evaluation. <p>Various financial simulations were conducted in 2022 with a view to applying the selected options in 2023. For example, in France, a plan for increasing bonuses was planned over three years with a first stage covering bonuses for 2022 paid in 2023 and a second stage covering 2023 bonuses paid in 2024.</p>
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Profit-sharing, incentives and employee savings (France)	<p>bioMérieux SA has a non-discretionary profit-sharing plan calculated on the basis of the legal formula.</p> <p>The profit-sharing plan, from which bioMérieux SA employees have benefited since 2013, was renewed for the 2022–2024 fiscal years. This plan includes an increase in the main incentive bonus and an increase in the maximum distributable amount.</p> <p>The Company wants to closely involve its employees in the fruits of its growth through these different systems and the employee savings plans available to them, particularly in France:</p> <ul style="list-style-type: none"> • an employee savings plan (<i>Plan d'Épargne Entreprise, PEE</i>); • a retirement savings plan (<i>Plan d'Épargne Retraite Collectif, PERCOL</i> or <i>Plan d'Épargne Retraite Obligatoire, PERO</i>); • an employee shareholding plan (<i>MySHARE</i>). <p>The Company encourages employees to save their collective variable compensation in a retirement savings plan by offering a matching contribution. The Company offers a matching contribution for the retirement plan (PERCOL) which can amount to up to 1.5% of the employee's gross annual compensation.</p> <p>The amount recognized in the financial statements for the 2024 fiscal year for the 2025 discretionary profit-sharing scheme was around €35.1 million compared to around €32 million in 2024.</p>
Employee Share Plan	The majority of bioMérieux employees worldwide have the option to invest in the Company via the Employee Share Plan program, My Share, launched every 2 years. (latest plan in 2023).
Supplementary pensions	The Company pays special attention to preparing for its employees' retirement: PERCOL Enterprise, accessible for all employees in France and PERO for eligible persons in France, 401K plan in the United States and similar mechanisms in other countries. This differentiating aspect is included in the overall compensation package presented to employees at recruitment and is instrumental in attracting talented people.
Free share grant	In order to retain key talent in the Company, bioMérieux has implemented a free share allocation policy with performance criteria for several years now (see § 7.7).
End-of-career arrangements focus on France	bioMérieux pays a great deal of attention to career-end planning. In France, for example, there are several schemes enabling employees to make arrangements for this period before retirement: the possibility of ceasing work early thanks to hours and days saved on the Early Time Savings Account (<i>Compte Épargne Temps, CET</i>) and supplemented by the Company, possibility of requesting a transfer to 80% part-time three years before retirement, exemption from work for three months before retirement for a person with Recognition as a Worker with a Disability (<i>Reconnaissance de la Qualité de Travailleur Handicapé, RQTH</i>) or a specific end-of-career arrangement negotiated for a fixed term for the years 2020 to 2024.
Days off	Most of the subsidiaries worldwide have a policy of awarding more days off than the legal minimum and reward their employees' loyalty with additional days off related to seniority within the Company.

At the end of December 2024, total personnel costs paid in 2024 (wages, payroll taxes and discretionary profit-sharing plans) amounted to €1,579 million compared with €1,458 million at December 31, 2023 (see § 6.1.2, Note 20).

S1-10 Metrics concerning adequate wages

To ensure consistency across all entities, Institut Mérieux set up a working group to develop common principles and methods for determining an adequate wage. The findings of this working group will be implemented in 2025 and published in 2026.

In European Economic Area countries, bioMérieux refers to the minimum wage set by legislation or collective bargaining. For example, in France, the Company complies with the growth-indexed minimum wage (*Salaire Minimum de Croissance, SMIC*), as stipulated in Article L. 3231-2 of the French Labor Code. The minimum wage is revised annually by decree.

S1-16 Remuneration metrics (pay gap and total remuneration)

bioMérieux tracks average salary differentials by gender and professional category, which it publishes in its social report in France. As part of its commitment to transparency and equality, bioMérieux has set up a dedicated working group to structure the elements needed to calculate metrics, particularly in the

area of employee benefits. The aim is to harmonize calculations worldwide, in order to meet the expectations of the CSRD as well as those of the European Directive on compensation transparency in 2025.

AVERAGE WAGE OF HEADCOUNT IN FRANCE (BIOMÉRIEUX SA)

The population used as a basis for the compensation reported in the social report (*bilan social*) is derived from the headcount at December 31, excluding expatriates and individuals on state-aid contracts. The headcount in France represents 30% of the total headcount.

December average wage ^(a)	Managers			Supervisors			Technicians			Non-managerial employees			Production workers			Total		
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024
Women	4,383	4,520	4,660	3,050	3,185	3,393	2,790	2,928	3,075	2,343	2,455	2,545	2,144	2,253	2,311	3,575	3,751	3,909
Men	5,134	5,209	5,316	3,231	3,355	3,442	2,759	2,911	3,058	2,527	2,601	2,765	2,196	2,306	2,394	4,181	4,310	4,461
% DIFFERENCE	14.6	13.2	12.3	5.6	5.1	1.4	-1.1	-0.6	-0.6	7.3	5.6	8.0	2.4	2.3	3.5	14.5	13.0	12.4

(a) Base salary + length of service (excluding bonuses and benefits), permanent contract and fixed-term contract present at 12/31 excluding expatriates and work-study students.

Internal mobility

Context: the Company believes that internal mobility is a driver of employee development and engagement, while also attracting potential candidates. Due to its global presence and diverse business lines, the Company can offer employees professional development opportunities that are vertical (in the same business line), horizontal (in the same business line family) or cross-sectional (in another business line family). Certain types of mobility also incorporate a geographic component (change of site, country or continent). Furthermore, belonging to the Institut Mérieux Group offers options for mobility within the Institute and its subsidiaries.

Policy: The policy implemented by bioMérieux consists of cross-referencing the organization's skills needs resulting from the strategic roadmaps with its employee skills profiles, experience and desire for development. In France and the United States, Internal Mobility Charters are made available for all employees.

Actions implemented: Active internal promotion to vacant positions by providing team members with appropriate managerial and Human Resources support and advice on how to achieve their goals. This includes, where applicable, training and development opportunities.

Achievements: Metrics relative to attracting and retaining talent are detailed below

INTERNAL PROMOTION RATE, WOMEN/MEN

Rate of internal promotions for women/men and Number of employees who were promoted during the year

Geographical region	2024				2023				2022			
	Number of promotions	% of head-count	Number of promotions for women	Women as a % of promotions	Number of promotions	% of head-count	Number of promotions for women	Women as a % of promotions	Number of promotions	% of head-count	Number of promotions for women	Women as a % of promotions
France	488	12.0%	293	60%	522	13.2%	321	61%	441	11.3%	284	64%
Europe & Middle East	141	8.9%	83	59%	89	5.9%	44	49%	117	8.0%	61	52%
Africa	21	13.8%	6	29%	21	14.2%	3	14%	5	3.4%	5	100%
Americas	955	14.1%	428	45%	698	10.3%	285	41%	562	8.8%	240	43%
Asia Pacific	36	3.4%	17	47%	36	3.5%	21	58%	43	4.5%	23	53%
TOTAL	1,641	12.0%	827	50%	1,366	10.2%	674	49%	1,168	9.1%	613	52%

Note 1: employees who change salary level without changing grade are no longer included in the calculation of these metrics.

Note 2: the overall rate of internal promotions is calculated on the total number of open-ended contracts.

Percentage of seconded and expatriate employees, excluding employees on fixed-term contracts and temporary employees.

INTERNAL MOBILITY VIA PERMANENT CONTRACTS

	2024	2023	2022
Americas	41%	25%	35%
Asia Pacific	7%	8%	7%
Europe, Middle East, Africa	34%	31%	32%
GLOBAL AVERAGE	36%	25%	31%

Overall turnover rate 2024 Overall turnover rate 2023

14.7% **14.8%**

Voluntary and involuntary turnover rate. Includes all employees whose collaboration ended during the year, including expected terminations (fixed-term and apprenticeship contracts).

ABSENTEEISM RATE

Absenteeism: number of days' absence (excluding maternity leave, paternity leave and leave related to length of service) divided by the theoretical number of days worked (excluding weekends, public holidays, paid vacation and working week reduction time) and multiplied by the average annual FTEs. Only entities with more than 50 FTEs are considered.

	2024			2023		
	No. of days absent	No. of theoretical days	%	No. of days absent	No. of theoretical days	%
Americas	38,887	1,629,349	2.4%	96,145	3,004,739	1.9%
United States	34,061	1,441,180	2.4%	27,797	1,407,140	1.98%
Asia Pacific	2,222	289,826	0.8%	1,420	275,535	0.52%
China	1,137	114,707	1%	843	105,500	1.17%
Europe–Middle East	62,704	1,216,385	5.2%	64,976	1,165,547	5.59%
France	53,632	871,596	6.2%	53,901	877,044	6.15%

Attraction and retention of junior profiles and contribution to professional training

Context: Every year bioMérieux continues its commitment to promoting the diagnostic professions, raising awareness of career opportunities in the sector and helping to train junior profiles. Thus, bioMérieux is a partner to universities and educational institutions in France and overseas, a situation that allows it to strengthen its cooperation with academic research.

Policy: This initiative is aligned with the Company's Human Resources policy designed to attract talent and scientific profiles needed to address ongoing changes in its businesses.

Actions implemented: The Company maintains several partnerships with schools, mainly based in the Auvergne Rhône-Alpes region:

- the emlyon business school, the *Fondation Université Grenoble Alpes* and INSA Lyon are historical partners of bioMérieux. The quality of their training and their international orientation are essential to forging a lasting collaboration. The Company is committed through various programs, such as allocating student scholarships and sponsoring promotions to showcasing *in vitro* diagnostics industry professions and thus offering internship or work-study opportunities;
- the *École d'Ingénierie en Biotechnologies* (ESTBB) at the *Université Catholique de Lyon* is also a long-term partner and bioMérieux hires more than 10 work-study students each year from this school;

- École 42 is a more recent partnership. IT skills are rare on today's job market. It is therefore crucial for bioMérieux to strengthen its connections with schools in this field and develop its attractiveness.

bioMérieux has also been involved in training people aged under 28 and, each year, offers willing candidates the opportunity to volunteer overseas for 6 to 24 months on an international internship program, (*Volontariat International en Entreprise* - VIE).

Achievements and targets:

Number of apprentices, interns and VIE at December 31, 2024.

	Number
Apprentices	243
Interns	91
VIE	12
TOTAL	346

Including Hybiome.

Data confidentiality and protection

This topic, which gives rise to a potential negative impact and a risk, is discussed in § 3.5.1 Section G1.

S1-2 Processes for engaging with own workforce and workers' representatives

A corporate culture based on social dialogue

Context: Since its creation, bioMérieux has always promoted a high level of social dialogue with employee representative bodies, both in France and in its subsidiaries.

Topic: Maintaining the conditions for a rich and fair social dialogue creates value for employees and the Company.

Governance: This social dialogue is expressed at all levels of the Company: for example, locally on each site with bodies such as the Social and Economic Committee, in France at Company level with collective bargaining agreements and at European level with a European Works Council. In France, employee representatives deal with site management and site human resources at local level, the Social Relations Department and the Human Resources Department at national level.

Actions implemented: In France, employees at each site are represented by a Social and Economic Committee (SEC). The five SECs in France meet at least once a month and are informed and consulted on economic, health and safety issues at the site. A central SEC has also been set up, with 16 full members and 16 alternates. It is required to meet at least once every two months, although the legal requirement is once every six months, but meets in practice more than 10 times a year. Its mission is to deal with matters of interest to the Company as a whole in France. Depending on the items on the agenda, members of the Executive Committee attend these meetings. The main topics discussed are the Company's situation, the environment, financial performance, global five-year strategy, R&D policy, industrial strategy, organizational changes, the social report and the report on equality between men and women. In the context of the COVID-19 crisis, social dialogue was particularly intense.

Elections were held in October 2023 to renew the members of the five SECs. More than 150 people were elected or appointed for a four-year term. During the election, an additional trade union gained representation.

The central SEC committees are composed of elected and non-elected employees and management representatives and meet up to four times a year:

- the Workplace Equality Committee;
- the health/provident committee responsible for monitoring the accounts of the mutual insurance and provident scheme. It votes on any increases in membership fees;
- the Housing Committee, which works with the social worker and an external agency to monitor the housing solutions offered to employees;
- the Training Committee;
- the Central Health and Safety Committee responsible for issues relating to team members' health and working conditions.

There are also committees on each of the five sites in France with the same joint composition:

- the Disability Committee;
- the Catering Committee;
- the local Central Health and Safety Committee, which exists on all sites although it is only required on sites with more than 300 employees.

At the European level, all bioMérieux subsidiaries have had a European Works Council (EWC) since 2008.

2024 Achievements: The collective agreements, negotiated by the representative unions in the Company in France, specify the constitution of a monitoring commission, composed of the signatories to the agreement. These commissions are in charge of monitoring the enforcement of the agreements and reporting on them regularly. For example, the gender equality commission and the disability commission monitor quantitative performance metrics.

The number of agreements proposed for negotiation each year is very high (five to ten agreements or addendums per year are negotiated and entered into each year).

For example, the main agreements and addendums signed at bioMérieux since 2019 are detailed below:

Current agreements	Date signed	Agreement end date
2023 elections of members of the bioMérieux SA Social and Economic Committee (SEC)	09/28/2023	10/31/2027
Organization of the Social Dialogue	09/26/2023	Undetermined
Gender equality for the fiscal years 2021–2022–2023	01/15/2021	Under negotiation
Employment of workers with disabilities 2022–2025	02/15/2022	12/31/2025
Discretionary profit-sharing scheme for the fiscal years 2022–2023–2024	04/06/2022	12/31/2024
Quality of life at work	04/26/2023	Undetermined
<ul style="list-style-type: none"> • Day donation agreements • Agreement for employees with disabilities • Customer service agreement 		12/31/2025 Undetermined
Transport compensation for commuting	07/18/2022	Undetermined
Remote work	04/10/2024	04/10/2027

In January 2023, the European social partners and Management signed an agreement for the renewal of a European Works Council (EWC). As a result, the new EWC features improvements such as an additional meeting per year (three per year instead of two) and a wider national representation. 17 European employees have been appointed as members of this committee. It meets three times a year to deal with transnational issues.

In the United States, annual All-Hands meetings are held for the purposes of sharing information with all employees of the sites in this country. All-Hands meetings are part of the American culture. It is a chance for employees to make a contribution and ask questions about topics relating to the Company's life, directly to the American management team.

The Company recognizes the value and importance of being able to resolve any difficulties encountered and encourages dialogue with and between employees at all levels. A process for communicating with the manager and/or human resources officer is in place for discussing any work-related problems or feelings of being treated unfairly regarding work assignments or the application of company policies, processes and practices (including corrective measures). All employees may communicate directly with Human Resources at any stage of the process. All concerns will be treated respectfully and appropriately. Employees may also report problems by contacting the ethics hotline (EthicsLine, described in Section G1) by phone, Intranet or online. All reports to the EthicsLine can be done anonymously or openly. This process can be initiated in complete confidentiality and without fear of reprisal.

S1-8 Collective bargaining coverage and social dialogue

PERCENTAGE OF EMPLOYEES COVERED BY COLLECTIVE BARGAINING AGREEMENTS AND BENEFITING FROM SOCIAL DIALOGUE

	Collective Bargaining Agreement		Shareholder Dialogue
	European Area	Outside European Area	European Area
0–19%		United States	
20–39%			
40–59%			
60–79%			
80–100%	France		France

Data provided for countries representing more than 50 employees and more than 10% of the Company's total employees.

S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns

Context: The Company is committed to cultivating a spirit of innovation and collective engagement. bioMérieux recognizes the importance of having teams who feel heard and trusted to play a role in driving change and do their best. In this context, bioMérieux rolled out a Voice of Employee (VoE) global engagement program in 2022. Listening, understanding and acting are the pillars of this program. bioMérieux strives to establish a work environment in which employees feel free to express themselves and to be proactive to improve their experience within the Company.

Policy: bioMérieux has a Stakeholders Engagement Charter. This charter is aimed at all the Company's internal and external stakeholders. It is detailed in § 3.2.3 Section SBM-2.

Actions implemented: In 2022, bioMérieux further improved its employee experience impact by launching its first Global Engagement Survey (GES), the first phase of the Voice of Employee (VoE) program introduced in 2022. bioMérieux's approach to understanding and addressing the employee experience is based on global engagement surveys and offering employees multiple ways to be heard (GPS process, EthicsLine, etc.). Additional surveys are regularly conducted among employees to gather their feelings and expectations concerning their professional life at bioMérieux and to give them the opportunity to propose areas for improvement. In the context of the launch of its GO•28 Strategy Plan, bioMérieux has been engaging with its Top 200 Senior Leaders to measure their perceptions of how well this transformation was planned, managed and communicated.

Another example is a pilot initiative launched in EMEA to measure Candidate and Onboarding experiences of new joiners at bioMérieux. The aim is to broaden the strategy of continuously listening to how the employee experience is perceived and better understand how employees feel at key moments in their careers. More than 700 new joiners have participated. Access to information about employees is provided to the Talent Acquisition and HRBP team so as to understand and improve the onboarding process and the criteria that can have an impact on employee experience during this phase.

The entire VoE program is a tool that can help to create a unique and enriching work experience for each employee. With that in mind, a toolkit is available to managers to improve the employee experience within their teams.

In the United States and Asia Pacific, employees have access to platforms that allow them to express their thanks or appreciation toward their colleagues. The aim is to extend the appreciation mindset that has been piloted in the United States and Asia Pacific to the Group's other regions in the years ahead.

Achievements and targets: In 2024, 86% of all employees (i.e. more than 11,700 team members) participated in the second Global Engagement Survey, surpassing the target of 75% participation set in 2024. This level of participation means that the results obtained reflect reality. The survey generated 71,000 comments and contributions, which attests to employees' continued interest in this initiative since the program's launch. The overall engagement score (Employee Net Promoter Score) increased (+5 points) compared to 2022, putting bioMérieux in the Top 25% of "Healthcare – Pharmaceuticals, Biotechnology & Life Science Industry," which was one of the Company's objectives for 2024.

In addition, bioMérieux has implemented a whistleblowing system called EthicsLine that is available to all employees and third parties (see § 3.5.1 Section G1-1).

S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

The actions are set out above in the paragraphs describing, for each material topic, the related impacts, risks and opportunities, as well as the associated specific policies, actions and metrics.

S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The targets are set out above in the paragraphs describing the impacts, risks and opportunities associated with each material topic, as well as the associated specific policies, actions and metrics.

S1-6 Characteristics of the undertaking's employees

The purpose of the following information is to present the Company's workforce, expressed in full-time equivalent (FTE⁽¹⁾), and in particular the breakdown of employees by gender, type of employment contract and type of time spent with the Company (full-time or part-time). Headcount by country is presented only for countries representing more than 50 employees and more than 10% of the Company's total workforce, i.e. France and the United States in bioMérieux's case.

Data are presented as of December 31, 2024 (or as an average for the past year, where this is specified in the tables), compared with 2023.

According to the financial statements, the total number of FTEs was 14,538, which is different from the table below due to the inclusion of apprentices in France.

HEADCOUNT BY GENDER

Breakdown of headcount by gender	2024		2023	
	At Dec. 31	Average for the year	At Dec. 31	Average for the year
Men	7,577 (51.4%)	7,565 (51.4%)	7,554 (51.6%)	7,402 (51.7%)
Women	7,177 (48.6%)	7,154 (48.6%)	7,070 (48.3%)	6,906 (48.3%)
TOTAL	14,754	14,719	14,624	14,309

Breakdown of full-time headcount by gender	2024	2023
Men	7,482 (52.3%)	7,471 (53.2%)
Women	6,665 (47.1%)	6,574 (46.8%)
TOTAL	14,147	14,045
Breakdown of part-time headcount by gender	2024	2023
Men	95 (15.6%)	83 (14.3%)
Women	512 (84.3%)	496 (85.7%)
TOTAL	607	579

HEADCOUNT BY COUNTRY

Breakdown of headcount in France and United States	2024		2023	
	At Dec. 31	Average for the year	At Dec. 31	Average for the year
United States	6,066	6,122	6,109	5,959
France	4,407	4,363	4,350	4,272

Breakdown of full-time headcount in France and United States	2024	2023
United States	6,052	6,090
France	3,937	3,839

Breakdown of part-time headcount in France and United States	2024	2023
United States	14	19
France	470	451

(1) An FTE is a unit of measurement proportional to the number of hours worked in a year by a full-time employee. It applies to employees who have an employment contract with the Company, even if they are temporarily absent (maternity leave, illness, annual leave, training, etc.).

HEADCOUNT BY GEOGRAPHIC AREA

Overall change in headcount ^(a)	2024	2023
End-of-period headcount (number of employees)	14,754	14,624
End-of-period headcount (full-time equivalent)	14,603	14,480
EMEA	41%	39%
Americas	46%	47%
Asia Pacific	12%	9%

(a) Includes all employees on permanent and fixed-term contracts and apprentices (France) and excludes interns, VIE workers and temporary employees.

Headcount by contract type

HEADCOUNT BY CONTRACT TYPE

Breakdown of headcount at December 31 and average for the past year, by type of contract and gender	2024			2023		
	Men	Women	Total	Men	Women	Total
Permanent contract, at Dec. 31	7,093	6,643	13,736	7,028	6,515	13,543
<i>Permanent contract, average</i>	<i>7,072</i>	<i>6,622</i>	<i>13,694</i>	<i>6,863</i>	<i>6,346</i>	<i>13,209</i>
Fixed-term contract, at Dec. 31.	482	531	1,013	525	552	1,077
<i>Fixed-term contract, average</i>	<i>492</i>	<i>529</i>	<i>1,021</i>	<i>538</i>	<i>558</i>	<i>1,096</i>
Zero hours contract, at Dec. 31	2	3	5	1	3	4
<i>Zero hours contract, average</i>	<i>1</i>	<i>3</i>	<i>4</i>	<i>1</i>	<i>3</i>	<i>4</i>

Breakdown of headcount at December 31 and average for the past year, by type of contract for France and United States	2024		2023	
	United States	France	United States	France
Permanent contract, at Dec. 31	6,062	4,069	6,103	3,968
<i>Permanent contract, average</i>	<i>6,117</i>	<i>4,020</i>	<i>5,946</i>	<i>3,905</i>
Fixed-term contract, at Dec. 31.	4	338	6	382
<i>Fixed-term contract, average</i>	<i>5</i>	<i>344</i>	<i>13</i>	<i>368</i>
Zero hours contract, at Dec. 31	0	0	0	0
<i>Zero hours contract, average</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

S1-17 Incidents, complaints and severe human rights impacts

In 2024, there were 157 alerts, 37 of them regarding discrimination, including harassment. All alerts were reported via the EthicsLine reporting tool during the reporting period. As these alerts are anonymous, it is not possible to distinguish between alerts from the Company's own staff and those from external stakeholders.

The national contact points (NCPs for OECD guidelines) did not report any alerts to the Company.

To the best of the Company's knowledge, no serious human rights incidents (forced labor, human trafficking or child labor) occurred.

There are no fines, penalties or compensation for damages resulting from the above-mentioned incidents and complaints to report.




3.4.2 Workers in the value chain (ESRS S2)

ESRS 2 SBM-2 Interests and views of stakeholders

Disclosures regarding the interests and views of stakeholders can be found in § 3.2.3 Section ESRS 2 SBM-2 – Interests and Views of Stakeholders.

ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The working conditions of workers in the value chain are an issue identified as material based on sustainability matters.

Policy	Material IRO	Value chain	Characteristic	SDG
Vigilance plan – Business Principles for Third Parties, Responsible Procurement Guidelines, Responsible Procurement Charter between bioMérieux and its Suppliers, Code of Conduct	Working conditions of workers in the value chain <i>Compliance with responsible practices</i>	Upstream/ Downstream	Potential negative impact	  

An example of a potential short-term negative impact in the upstream and downstream value chain might be:

- non-compliance with working time regulations by a supplier or distributor, resulting in a lack of rest for workers;
- refusal by a supplier or distributor to guarantee freedom of association and social dialog affecting workers' rights;

- hazardous working conditions that could damage a worker's health.

Details of the double materiality assessment can be found in § 3.2.4 Section IRO-1 – Description of the Processes to Identify and Assess Material Impacts, Risks and Opportunities.

S2-1 Policies related to workers in the value chain

bioMérieux has developed a vigilance plan, described in § 3.2.2 Section GOV-4 - Statement on Due Diligence, in accordance with the requirements of Law no. 2017-399 on the duty of vigilance. The aim of this plan is to identify and prevent risks to human rights and fundamental freedoms, the risks of serious physical or environmental harm, and the health risks arising from the activities of the Company and its subsidiaries, subcontractors and suppliers.

- Relations with bioMérieux's partners are governed by policies on ethical business conduct, reduction of greenhouse gas emissions, protection of the environment and respect for human rights, in accordance with the principles set out in its Global Code of Conduct and Business practices applicable to third parties (see § 3.5.1, Section G1-1 - Business Conduct policies and Corporate Culture). As a member of the United

Nations Global Compact since 2003 (see § 3.2.3 Section SBM-1 - Strategy, Business Model and Value Chain), bioMérieux ensures compliance with the fundamental principles of human rights throughout its supply chain.

Purchasers are responsible for defining and managing CSR action plans with their suppliers based on the responsible procurement strategy. Supplier selection is based on an assessment grid that includes CSR criteria accounting for 20% of the final score.

bioMérieux requires distributors to apply rigorous processes to ensure compliance and conducts regular audits. The Company also offers its partners specific CSR training and an assessment program allows distributors to assess their CSR performance (see § 3.5.1 Section G1-2 - Management of Relationships with Key Partners).

S2-2 Processes for engaging with workers in the value chain about impacts

In 2024, bioMérieux organized a remote meeting on the topic of CSR (see § 3.5.1 Section G1-2 - Management of Relationships with Key Partners) to raise its suppliers' awareness of climate change.

bioMérieux also organized a rewards event for distributors called the bioSTAR program (see § 3.5.1 Section G1-2 - Management of Relationships with Key Partners), which focused on CSR.

bioMérieux's whistleblowing system, EthicsLine (described in Section G1-1), provides a confidential channel through which workers in the value chain and all stakeholders can report any breach of the Code of Conduct, the Group's policies, or any applicable legislation. This channel ensures that any negative

impacts can be quickly identified and dealt with by the relevant teams. The Company closely monitors potential controversies affecting its value chain (see commercial partner monitoring program in § 3.5.1 Section G1-3). To the Company's knowledge, there were no such controversies in 2024.

S2-3 Processes to remediate negative impacts and channels for workers in the value chain to raise concerns

bioMérieux has endeavored to describe the process by which workers in the value chain can voice their concerns, based on the dialog process described above.

bioMérieux's business conduct is based on the principles of transparency and ethics, as described in the Global Code of Conduct and Responsible Procurement Charter (see § 3.5.1, Section G1-2 - Management of Relationships with Key Partners).

The Responsible Procurement Charter underscores the Group's commitment to encourage positive impacts and address potential negative impacts for workers in the value chain.

S2-4 Actions regarding material impacts on workers in the value chain, approaches to managing material risks and seizing material opportunities related to workers in the value chain, and effectiveness of these actions

The vigilance plan is an integral part of bioMérieux's CSR strategy. It was bolstered by an impact assessment carried out with Verisk Maplecroft in 2019 (see § 3.2.2 Section GOV-4 - Statement on Due Diligence).

The actions are described in § 3.5.1 Section G1-2 - Management of Relationships with Key Partners.

S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Targets for managing material impacts related to workers in the value chain are provided in § 3.5.1 Section G1-2 - Management of Relationships with Key Partners.

For suppliers:

- threshold for number of suppliers who have signed the bioMérieux Charter;
- training rate;

- number of suppliers exceeding the minimum score of an ESG performance rating platform.

For distributors:

- training rate;
- percentage of distributors certified via an ESG performance rating platform.

3.4.3 Affected communities (ESRS S3)


ESRS 2 SBM-2 Interests and views of stakeholders

Disclosures regarding the interests and views of stakeholders can be found in § 3.2.3 Section ESRS 2 SBM-2 - Interests and Views of Stakeholders.

ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The outcome of the double materiality assessment and risk identification process is described in Section ESRS 2 IRO-1 - Description of the Process to Identify and Assess Material Impacts, Risks and Opportunities.

Affected communities is an issue identified as material. This involves a positive impact over the long term.

Policy	Material IRO	Value chain	Characteristic	SDG
Sponsorship policy	Impact of bioMérieux activities on the socio-economic rights of local communities <i>Sharing the value generated to address needs expressed by local communities</i>	Own operations	Positive impact	10 REDUCED INEQUALITIES 

Topic: bioMérieux places great importance on how its business impacts the regions in which the Company operates and on local communities' economic, social and cultural rights.

Context: bioMérieux's commitment to communities is rooted in the unique history of the Mérieux family and its human-centered and responsible entrepreneurial vision: to meet the needs of communities living and working near its operating sites and, more broadly, disadvantaged populations worldwide.

Impact: Have a positive impact on local communities by sharing the value created by the Company with them through fiscal policies, sponsorship, philanthropy, training, local economic support, education, and sports and cultural initiatives that benefit various local communities. These actions are underpinned by ongoing, constructive dialogue with the regions' stakeholders to meet needs identified jointly with them (see Stakeholder Engagement Charter).

S3-1 Policies related to affected communities

Sponsorship policy

bioMérieux is actively engaged in social and cultural initiatives led by non-profit organizations in regions where the Company operates and worldwide through its support for the Mérieux Foundation and the bioMérieux Endowment Fund for Education. This engagement is reflected in the assistance it provides to the most vulnerable communities, who are often in very precarious situations. These projects are also an opportunity for bioMérieux's teams to get involved in volunteer work, in partnership with associations it supports financially.

bioMérieux is committed to various causes through its corporate philanthropy programs, including in particular:

- global health, especially through Mérieux Foundation actions to fight infectious diseases;
- fight against inequality;
- access to culture actions;
- education of children, from newborns to eight-year-olds, through bioMérieux Endowment Fund for Education actions.

The Company's support takes the form of financial assistance for philanthropic projects and the volunteer efforts of its employees, who are thereby actively engaged in the solidarity values endorsed by bioMérieux.

To boost its support, employees also commit to long-term skills-based sponsorship (minimum one year), which reflects bioMérieux's desire to contribute to the development of structures that receive other types of financial support. To address employees' needs and support their career management, skills-based sponsorship can take place on a full- or part-time basis. For some employees, this is a way to add to their experience and see their expertise and career in a new light, with new meaning.

Governance of philanthropy

The Sponsorship Steering Committee, which reports to the CSR Committee (see § 3.2.2 Section GOV-1), meets at least three times a year. It defines and implements sponsorship-related policies, decides how the Corporate sponsorship budget is allocated and monitors supported projects (see § 3.1).

The Steering Committee members are as follows: Senior Vice President CSR, Senior Vice President HR France, Senior Vice President Operations Manufacturing Europe, Director of Corporate Sponsorship, Compliance Officer Europe, Controller of the corporate support functions, Sponsorship Coordinator.

S3-2 Processes for engaging with affected communities about impacts

The associations that benefit from bioMérieux's sponsorship actions act as credible proxies for the communities concerned. bioMérieux carefully selects the operational and redistribution structures – experts in their areas – that will carry out the projects.

The Corporate Sponsorship team ensures that project support is provided in accordance with:

- the internal rules of ethics and compliance: preliminary inspections, declarations or requests for authorization, where applicable;
- the legal and fiscal framework: drafting of agreements, etc.

The team also monitors projects with the associations receiving support: depending on the type of project and support, two or three follow-up sessions are organized each year.

The aim of these follow-up sessions is to:

- identify the progress made, the accomplishments and the problems encountered by the recipient of the support and put in place remedial actions if necessary;
- devise areas of collaboration between organizations and increase support for projects by getting employees involved;
- further our understanding of the region's needs and how the network of projects is addressing them.

Finally, supported projects and programs are assessed periodically to measure impact, synergies with other supported projects, employee involvement, etc.

S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns

The material impact for bioMérieux is positive, since the process allows affected communities to voice their concerns based on the dialog processes described above.

bioMérieux's whistleblowing system, EthicsLine (see § 3.5.1 Section G1-1), provides a confidential channel through which all stakeholders, including affected communities and their representatives, can report a breach of the Group's policies or any applicable legislation. This channel ensures that any negative impacts can be quickly identified and dealt with by the relevant teams.

S3-4 Actions regarding material impacts on affected communities and effectiveness of these actions

Actions and resources dedicated to philanthropy: in 2024, bioMérieux supported multiple solidarity projects worldwide.

The distribution of these funds is described in the table below:

Sponsorship, donation and mentoring activities (in thousands of euros)	2024	2023	2022
bioMérieux SA's sponsorship activities	5,580	5,386	6,083
Of which Fondation Christophe et Rodolphe Mérieux			2,000
Of which Mérieux Foundation	2,576	2,376	649
Sponsorships and other donations	312	166	175
bioMérieux SA total	5,892	5,552	6,258
Other subsidiaries total	99	256	214
GROUP TOTAL	5,992	5,808	6,472
As a % of net income attributable to the parent company N-1	1.67	1.28	1.08

The types of philanthropic activities conducted in 2024 by bioMérieux SA are detailed in the table below:

Topic	Achieved in 2024 (in thousands of euros)	
Health	2,897	49.2%
Culture and Sports	663	11.3%
Equal opportunities	594	10.1%
Help for the most vulnerable	527	8.9%
Education/School relations	750	12.7%
Humanitarian emergencies	206	3.5%
Protecting fauna and flora	185	3.1%
Network	19	0.3%
Other	51	0.9%
GRAND TOTAL	5,892	100%

Here are a few examples of actions taken:

EQUAL OPPORTUNITIES



bioMérieux implements a policy promoting the employment of young people in difficulty and equal opportunities through partnerships with associations such as Sport dans la Ville and Télémaque. Employees can provide volunteer work in these associations to promote professional integration, academic support and assistance for specific projects.

bioMérieux also commits to people with disabilities by supporting equine therapy workshops for young people (with Fondation OVE), and the training of service dogs for autistic children or persons with reduced mobility.

HELP FOR THE MOST VULNERABLE



Together with a hundred other companies in the Lyon region, bioMérieux is supporting L'Entreprise des Possibles collective, which helps homeless and vulnerable people. bioMérieux employees are given incentives to get involved by donating paid leave days or doing volunteer work. Entreprise des Possibles has set up a digital platform that provides direct access to the needs of the associations supported by the collective.

bioMérieux also wished to lend its assistance to two public interest projects supported by Entreprise des Possibles:

- the renovation of 25 social housing units for extremely vulnerable young people, including those in the child welfare system;
- the creation of a daytime care center for isolated homeless men and women.

Through their support for Habitat & Humanisme, more than 40 employees contribute generously each month to helping the paid and volunteer teams at Escales Solidaires connect with "passengers," cook and serve shared meals. The bonds between bioMérieux and these places, which are designed to help vulnerable individuals feel less isolated, grow stronger each year.

ACCESS TO CULTURE

Access to culture is an important focus of sponsorship for bioMérieux, which supports cultural initiatives in the local communities where it operates. The Company supports museums such as the Musée de Grenoble, the Musée des Confluences and the Musée des Beaux Arts in Lyon, thus securing the acquisition of works of considerable historical importance and access to these museums for as many people as possible.

For many years, bioMérieux has also supported diverse cultural events, including the Chaise Dieu Music Festival (Haute-Loire – France), a partnership of over 30 years, the Baroque Music Festival of Lyon (Rhône – France) and the Lumière Cinema Festival (Lyon – France) held by the Institut Lumière

EMERGENCY AID



bioMérieux also grants funds in major international emergencies.

At a time when natural disasters impacting communities are on the rise, bioMérieux is partnering with the Secours Populaire relief organization to support its actions in southern Poland and southern Spain.

bioMérieux supports the activities of Bioforce, a humanitarian association in Lyon, created in 1983, at the instigation of Dr. Charles Mérieux who saw there could be no solidarity initiative without logistical organization.

For four years, bioMérieux has been helping to rescue people in the Mediterranean Sea by supporting SOS Méditerranée. Our employees also lend their support through donations to refugees.



THE MÉRIEUX FOUNDATION

For health: Fighting infectious diseases in developing countries.

Since its founding in 1967 by Dr. Charles Mérieux, the Mérieux Foundation, an independent foundation recognized as being of public interest since 1976, has been fighting against infectious diseases in low- and middle-income countries.

Its objective is to strengthen laboratory diagnostic capabilities to fight epidemics, which are often lacking in countries that experience repeated epidemics. Its actions favor diagnosis as an essential step in patient care, and also as an instrumental tool for monitoring and controlling diseases.

The Mérieux Foundation's actions are based on four priorities:

- improving access to diagnosis for vulnerable groups by improving microbiology laboratory capacity in national healthcare systems;
- building up local applied research capacity by training researchers, developing collaborative programs and creating Rodolphe Mérieux Laboratories, handed over to local players;
- developing knowledge-sharing and public health initiatives together with the Centre des Pensières (Veyrier du Lac – France);
- taking action for mother and child through a holistic approach to health.



THE BIOMÉRIEUX ENDOWMENT FUND

For the education of children, from newborns to eight-year-olds

bioMérieux created the bioMérieux Endowment Fund for Education in December 2020, with an endowment of €20 million. This non-profit organization promotes equal opportunity with the ambition of reducing inequalities through, and in, education so that everyone can find their place in the world. Convinced that education is a powerful lever of change to generate a positive impact on the world, the bioMérieux Endowment Fund supports projects dedicated to the education of children aged 0 to 8 in the countries where bioMérieux teams are present. Because providing educational support to children from the earliest age enables the acquisition of fundamental knowledge as well as the emotional and cognitive development that is essential for their future, the Fund wishes to finance projects that provide support to young children with the commitment to give them the confidence, the desire and the means to move forward.

For its operational implementation, the Fund relies on bioMérieux employees who, on a voluntary basis, may:

- coordinate several projects;
- identify, sponsor and monitor local projects;
- take part in one-off volunteer initiatives;
- or simply support and raise awareness of the Fund's actions.

In 2024, the bioMérieux Endowment Fund for Education demonstrated its ongoing commitment to equal opportunities through a third call for proposals. Its employees were asked to identify and invite new associations involved in the education of young children (newborns to eight-year-olds) from families with limited resources. 72 proposals were submitted worldwide and 16 projects in 11 countries were selected, for a total amount of €2.42 million. In 2025, the bioMérieux Endowment Fund for Education plans to run 50 projects in 22 countries.

The Company is not aware of any serious human rights incidents (forced labor, human trafficking or child labor) involving affected communities.

S3-5 Targets related to advancing material positive impacts

The Company's Board of Directors decided to contribute a portion of sales to sponsorship activities every year and undertook to dedicate at least 1% of net income attributable to the parent company (year N-1) to sponsorship actions. The commitment proposed by the Sponsorship Committee was approved by the Board of Directors.

In 2024, bioMérieux dedicated 1.67% of its net income attributable to the parent company to these sponsorship actions.

3.4.4 Consumers and end-users (ESRS S4)

ESRS 2 SBM-2 Interests and views of stakeholders




Disclosures regarding the interests and views of stakeholders can be found in § 3.2.3 Section ESRS 2 SBM-2 - Interests and Views of Stakeholders.

ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Details of the double materiality assessment can be found in § 3.2.4 Section IRO-1 - Description of the Processes to Identify and Assess Material Impacts, Risks and Opportunities.

The end-users of bioMérieux's products and services are healthcare professionals working in private and public clinical laboratories.

Identified material impacts, risks and opportunities relating to consumers and end-users are as follows:

Policy	Material IRO	Value chain	Characteristic	SDG
bioMérieux's Purpose	Contribution to public health <i>Improvement of patient care and protection of consumer health in the face of infectious diseases</i>	Own operations	Positive impact	3 GOOD HEALTH AND WELL-BEING 
	Contribution to public health <i>Increased need for diagnostic tests to combat antimicrobial resistance</i>	Own operations	Opportunity	
Global Health policy	Accessibility of products and services <i>Delivery of diagnostic products to as many people as possible</i>	Own operations	Positive impact	8 DECENT WORK AND ECONOMIC GROWTH 
Quality Management System	Health and safety of users/customers, product quality <i>Patient care could be affected by defective product quality</i>	Own operations	Potential negative impact	
	Health and safety of users/customers, product quality <i>Risk of legal action</i>	Own operations	Risk	10 REDUCED INEQUALITIES 
Global Information Systems Security Policy and Personal Data Protection Charter	Data confidentiality and protection - Consumers and end-users <i>Breach of data protection rights</i>	Own operations	Potential negative impact	
	Data confidentiality and protection - Consumers and end-users <i>Damage to reputation and fine for non-compliance with regulations</i>	Own operations	Risk	

They are described hereinafter in the introduction of the associated policies.

S4-1 Policies related to consumers and end-users

The following paragraphs describe the related impacts, risks and opportunities, along with the specific policies, action plans and related metrics for each material issue.

Contribution to public health

Context: Antimicrobial resistance (AMR) is a natural phenomenon. Bacteria develop survival mechanisms when faced with antibiotics designed to eliminate them. They adapt either by mutation of genes already present or by the acquisition of new genes. Antimicrobial-resistant strains of bacteria thus gain an advantage over those that are not resistant to antibiotics and are known as "susceptible." This phenomenon is accelerated by inappropriate or excessive use of antibiotics in humans and animals, especially in the case of viral infections, for which antibiotics are inactive.

The risk of having to face super-resistant microorganisms without any defense is a reality today. Antimicrobial resistance is considered by the WHO to be one of the greatest threats to global health. The projections for 2050 are alarming⁽¹⁾:

- more than 39 million deaths if nothing is done by then;
- a 2 to 3% drop in global GDP;
- "a return to a situation where 40% of the population could die prematurely from untreatable infections"⁽²⁾;
- common medical interventions (chemotherapy, transplants, various surgeries, etc.) will become very risky.

(1) [https://www.thelancet.com/journals/lancet/article/PIIS0140-6736\(24\)01867-1/fulltext](https://www.thelancet.com/journals/lancet/article/PIIS0140-6736(24)01867-1/fulltext)

(2) The King's Fund, What if antibiotics stopped working? Article written in 2017 (<https://www.kingsfund.org.uk/insight-and-analysis/long-reads/nhs-if-antibiotics-stopped-working>).

Diagnostics will determine whether an infection is viral or bacterial. By quickly indicating that a person is infected with a virus and does not need antibiotics, it becomes possible to reduce overall antibiotic use safely and significantly. At patient level, diagnostic tests provide information about an infection's causative pathogen and about the most appropriate antibiotics to treat that infectious agent. They back up the medical decision by determining whether an antibiotic is necessary, customizing the antibiotic therapy and allowing for optimized monitoring of treatment.

The 2015 global action plan on antimicrobial resistance (AMR) stresses the need to strengthen the evidence base on AMR and the use of antimicrobials (AMU) through surveillance and research. GLASS, the first global surveillance system, has collated and reported official national data on AMR and AMU in humans since 2016. It comprises several modules, such as surveillance of AMR in common pathogens, periodic national surveys, early detection of novel AMR and surveillance of AMU. GLASS informs Sustainable Development Goal (SDG) indicators and the WHO's General Programme of Work (GPW 13) indicator. In December 2022, 127 countries, territories and areas contributed to GLASS data, which is available on its dashboard.

Topic: bioMérieux's mission is to help improve patient care and protect consumer health in the face of infectious diseases by addressing major public health issues such as antimicrobial resistance, sepsis and combating emerging pathogens. Indeed, diagnostic tests provide essential information to clinicians, enabling them to make informed decisions throughout the patient care pathway.

Impact: bioMérieux's diagnostic solutions have a positive impact on health since they help combat infectious diseases by improving patient care and protecting consumer health.

Opportunity: With the sharp increase in antimicrobial resistance due to the excessive and inappropriate use of antibiotics, preserving their efficacy has become critical. The role of diagnostics is crucial to preserving these treatments and strengthens bioMérieux's public health mission, attractiveness and reputation.

The implementation of antimicrobial stewardship (AMS) policies is an essential tool for combating AMR⁽¹⁾. *In vitro* diagnostics has a key role to play in this approach.

At community level, diagnostics is the only tool capable of providing surveillance data (human, veterinary and environmental) to monitor the status and progression of antimicrobial resistance and thus to construct and update antimicrobial stewardship recommendations.

Screening of patients who carry antimicrobial-resistant pathogens also allows appropriate isolation measures to be taken to limit their spread.

Diagnosis is used in clinical trials for new antibiotics to ensure that patients recruited are infected with the pathogen targeted by the new treatment, making these trials more efficient, less costly and faster and easier to analyze.

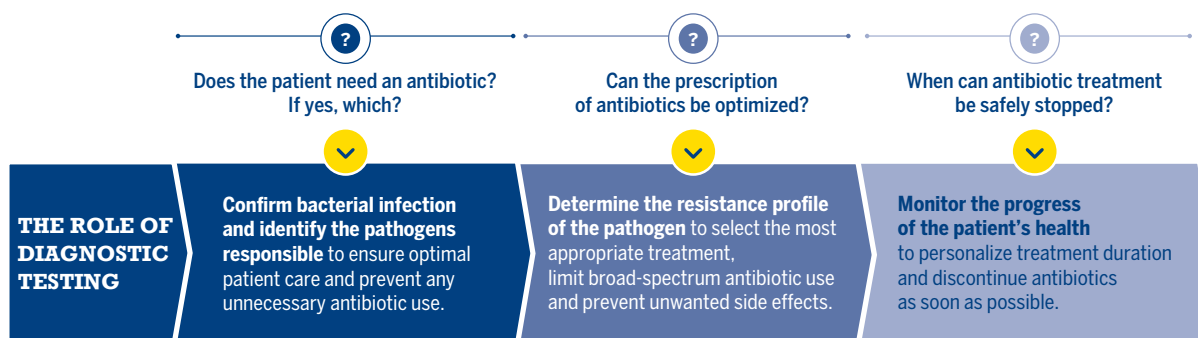
Policy: The policy is based on bioMérieux's Company Purpose, which is described in the introduction to this chapter.

Governance: An AMR taskforce was expanded in 2024. Its aim is to accelerate bioMérieux's impact in combating antimicrobial resistance and bolster its leadership in this field. This group of experts is co-managed by the Marketing and Public and Government Affairs functions, which are responsible for the two pillars that underpin its awareness-raising actions:

- the medical and economic value of diagnostic solutions for infectious diseases;
- diagnostics as a key element of the fight against AMR among decision-makers in the healthcare field. This taskforce includes several experts from the Medical Affairs, R&D, Market Access, Global Health and Communication Departments as well as representatives of the organization by main geographic region to ensure coherence in terms of strategy and implementation. It reports to the Executive Committee and meets quarterly.

Actions implemented: A world leader in microbiology and a pioneer in the diagnosis of infectious diseases, bioMérieux is a leading stakeholder in the fight against microbial resistance. The development of tests with high medical value is a priority for bioMérieux (see § 1.3 - Strategy).

bioMérieux's line of *in vitro* diagnostics solutions is the most comprehensive on the market for combating antimicrobial resistance by means of tests to identify pathogens and detect their antimicrobial resistance and susceptibility profile (see § 1.2.3).



(1) WHO 1024 (World Health Organization): Commitments to Responsible Use of Antimicrobials in Humans: <https://web.archive.org/web/20150402144927/http://www.who.int/drugresistance/events/Oslomeeting/en/>

In addition to its portfolio of solutions, bioMérieux's contribution takes the form of several initiatives described below.

Creation of Aurobac Therapeutics

In 2022, bioMérieux joined with Boehringer Ingelheim and Evotec to create the Aurobac joint venture for the purpose of creating the next generation of antibiotics as well as new diagnostics solutions to combat antimicrobial resistance.

Aurobac aims to advance the strategy related to current treatment regimes, which are based on empirical approaches using non-targeted, broad-spectrum antibiotics. The goal is to move toward a precision approach, using efficient and targeted new solutions combined with fast and actionable diagnostics. In 2023, Aurobac announced a new collaboration and licensing agreement for a Boehringer Ingelheim compound that will be developed under the name ATX101 for the treatment of septic shock. Aurobac is also advancing a discovery and early pre-clinical pipeline to develop innovative products against Gram-negative bacteria. A new scientific advisory board has also been set up.

Training of healthcare professionals and public awareness of the importance of antimicrobial stewardship

The Company is developing a range of open-access manuals on topics related to antimicrobial resistance and stewardship. These practical guides are available in English on bioMérieux's website.

Scholarships are also awarded to scientific societies for medical education activities (ESCMID, ISID, ESICM, Africa CDC, ASEAN).

bioMérieux also supports around 50 ongoing training sessions leading to accreditations for healthcare professionals (webinars and workshops).

In 2023, bioMérieux Université created the Antimicrobial Resistance Workshop® in collaboration with bioMérieux experts. The aim of this workshop is to raise awareness among the Group's employees and the general public of the global public health problem of antimicrobial resistance.

In 2024, 550 bioMérieux employees were trained, as well as some Institut Mérieux employees and several outside groups (a team of healthcare professionals from a hospital, a company from the telecoms sector, a school, etc.). A version for children (aged 10 to 14) was recently created.

The Company is developing a range of open access educational manuals on topics related to antimicrobial resistance and stewardship. These practical handbooks are available in English on bioMérieux's website⁽¹⁾.

Support for a study of unprecedented scope on the use of antibiotics, the Global Point Prevalence Survey (Global-PPS)

Coordinated by Professor Erika Vlieghe and Dr. Ann Versporten of the University of Antwerp (Belgium), this unprecedented study provides key information on antibiotic use and antimicrobial resistance in hospitals. bioMérieux is the sole private sponsor. In 2024, it celebrated its 10th anniversary with more than 1,300 hospitals and more than 570,000 patients from over 97 countries participating. In addition, this methodology has been integrated as a key pillar in the new European DRIVE-AMS project, which aims to improve prudent antimicrobial use (AMU) and strengthen AMR surveillance at 60 hospitals in four countries (Greece, Portugal, Romania and Lithuania).

By regularly participating in this survey, each hospital can assess its performance and compare its practices with those of other sites in order to improve them. In some cases, the survey has resulted in national improvement programs.

In addition, use of the new "outpatient" module has been accelerated. Global-PPS has been written about in scientific publications, including Lancet Global Health⁽²⁾, and is now recognized by international organizations such as the WHO, Médecins Sans Frontières, the Center for Disease Dynamics, Economics & Policy (CDDEP), the Infectious Diseases Society of America (IDSA) and the British Society for Antimicrobial Chemotherapy (BSAC). The results of this work were reported in five peer-reviewed publications and participation in various conferences during the year.

Actions within industrial consortia

The Company was involved in launching the AMR Industry Alliance, a consortium that aims to drive and measure industry progress to curb antimicrobial resistance. bioMérieux sits on the AMR Industry Alliance's Board of Directors as a representative of the diagnostics industry. In 2023, bioMérieux contributed to the report on fair and responsible access to diagnostics.

Started in 2019, VALUE-Dx is a unique pan-European project that seeks to provide scientific evidence of the medical, technological and economic value of *in vitro* diagnostics for a more rational use of antibiotics and to combat antimicrobial resistance. The project is led by a public-private research consortium of 26 partners, and coordinated by the University of Antwerp, bioMérieux and the Wellcome Trust. Half of the funding for VALUE-Dx comes from the European Commission and comprises two clinical trials, including one co-directed by bioMérieux called ADEQUATE (Advanced Diagnostics for Enhanced Quality of Antibiotic prescription in respiratory Tract infections in Emergency rooms). This trial uses our BIOFIRE® Respiratory 2.1 plus and BIOFIRE® Pneumonia tests to demonstrate the impact of syndromic diagnostic tests on the emergency management of severe respiratory infections. ADEQUATE is focused on the pediatric population with the goal of enrolling around 500 children and will contribute to creating a clinical sample bank on nine hospital sites across six European countries. The study ended in 2024 and scientific publications are being drafted. In the area of data management, the project recently led to the definition and testing of a concept for collecting AMR data from a federation of laboratories, where data security and confidentiality are maximized.

Support for international initiatives

The Company supports numerous initiatives to help combat antimicrobial resistance in the various countries where it operates.

For example, every year bioMérieux participates in a WHO initiative known as World AMR Awareness Week. In this context, bioMérieux is implementing awareness and education campaigns aimed at healthcare professionals, the general public and its employees, to encourage more rational use of antibiotics.

(1) <https://www.biomerieux.com/corp/en/educational-support.html>

(2) The Lancet Global Health is a world-renowned British medical scientific review.

Establishing Antimicrobial Centers of Excellence

bioMérieux has selected several hospitals from among its historical partners to establish AMR Centers of Excellence. In the establishments concerned, including laboratories that already have bioMérieux equipment, bioMérieux's employees are committed alongside healthcare professionals to developing antimicrobial stewardship.

By relying on data from diagnostic results, the teams contribute to improving practices, reducing time to execution and facilitating the laboratory routine, thus showing the full medical and economic value of diagnostics in the fight against antimicrobial resistance.

Each Center of Excellence is supported by a cross-disciplinary team dedicated to managing relationships with the participating hospitals. These teams are composed of bioMérieux employees from different functions such as Marketing, Medical Affairs, IT, Customer Service, Legal Affairs and Integrity.

With these AMR Centers of Excellence, bioMérieux wishes to highlight the advantages of a comprehensive approach, integrating data/IT solutions, laboratory advising and medical training in addition to diagnostic solutions. In practice, the teams adapt to the realities of each establishment by building tailored partnerships for a three-year duration.

The very first Center of Excellence was created in China, in Zhuihang Hospital, and to date, 15 centers have been established around the world. These centers are of various types: private or public institutions, different degrees of maturity, different geographic locations and different sizes.

Commitment to local scientific communities

bioMérieux supports and develops continuing medical training programs for healthcare professionals.

These programs make it possible to enhance both scientific knowledge and medical skills for the benefit of patients.

In 2024, bioMérieux contributed to more than 2,266 medical education events to raise awareness among healthcare professionals of the role and value of diagnostics in the care pathway. These activities can be carried out in collaboration with leading experts. bioMérieux also supports independent programs created by learned societies through educational grants with, for example but not limited to, the European Society of Clinical Microbiology and Infectious Diseases (ESCMID), the European Society of Intensive Care Medicine (ESICM), the Global Health Impact Group (GHIG) and the International Society of Infectious Diseases (ISID).

Overall, in 2024 more than 318,400 healthcare professionals, especially clinicians, laboratory specialists and pharmacists, benefited from these independent medical education activities supported or developed by bioMérieux.

Achievements and targets: bioMérieux assesses its impact on healthcare by monitoring the number of results provided to clinicians with an effect on the prescription of antibiotics. The aim is to help reduce the inappropriate use of these treatments and preserve their efficacy both now and for future generations.

bioMérieux has made a commitment to increase the number of results provided in the fight against AMR by 30% between 2019 and 2025. In 2024, bioMérieux increased the number of results provided by 19%, enabling clinicians to make informed decisions to curb antimicrobial resistance.

In addition, bioMérieux's Antimicrobial Susceptibility Testing (AST) solutions provide clinicians with crucial information enabling them to adjust antibiotic therapy based on the resistance of bacteria and their susceptibility to these treatments. bioMérieux has therefore committed to ensuring that its AST solutions include at least 80% of listed human antibiotics. In 2024, as in 2023: 91% of antibiotics were covered by bioMérieux solutions according to the EUCAST list, with 94.5% covered according to the CLSI Tier I to Tier IV lists (vs. 92.3% in 2023).

Definition and method of calculating the metrics: This metric refers to the number of patient outcomes from bioMérieux diagnostic solutions. These results provide key information for clinicians, allowing them to make informed decisions and use antibiotics appropriately. The metric is expressed as a percentage increase in outcomes compared to the reference year (2019).

Accessibility of products and services

Topic: The challenge is to facilitate access to bioMérieux's diagnostic solutions in low-income countries. It also concerns ethical marketing practices (e.g. fair pricing, competition and advertising) and practices related to bioethics.

Impact: Making bioMérieux diagnostic products available to as many people as possible has a positive impact on improving public health.

Access to high-quality diagnostics in low- and middle-income countries

Context: bioMérieux has its own Global Health team which works on projects benefiting from international funding dedicated to strengthening health systems, mainly in Africa, South-East Asia and Latin America.

Policy: The Company's policy aligns with respect for human rights, notably through its commitment to uphold the United Nations principles described in § 3.2.3 Section SBM-1.

The Global Health organization applies operating principles designed to meet the needs of these countries, including a specific pricing policy designed to promote access to high-quality diagnostic solutions. The solutions offered under these contracts benefit from the same quality and service standards and consist of the same products as those marketed by bioMérieux in other countries.

Global Health teams are subject to the same rules of compliance with the Global Code of Conduct and the Corruption Prevention Manual deployed by bioMérieux for all its employees. Partners who finance projects to make bioMérieux diagnostic solutions accessible are also required to comply with the Third Parties Business Principles⁽¹⁾.

Governance: The Global Health team reports to the Group's Marketing Department. It interacts with key accounts and strategic partners worldwide. Most of the time, these interactions take the form of ad hoc requests (requests for quotations, calls for tender, etc.) linked to the implementation of these health programs by the procurement agencies of international funding bodies.

For some organizations, interaction takes the form of framework agreements with these procurement bodies.

Once these consultation requests have been filled in, they are validated by the procurement agencies with the recipient countries, and the supply of products begins via orders.

Actions implemented:

Below are examples of various actions implemented by bioMérieux to address the issue of access to high-quality diagnostics:

- The Company was chosen by the Fleming Fund to be a partner in a UK investment program endowed with £265 million to combat antimicrobial resistance in 21 low- and middle-income countries. bioMérieux, chosen for the performance of its diagnostics solutions, its organizational capacity in the targeted countries and its expertise in training healthcare professionals in microbiology and antimicrobial resistance, is now responsible for deploying its solutions in 15 countries where this program operates. In each of these countries, a clinical laboratory and a leading veterinary laboratory have been equipped with the VITEK® MS, VITEK® 2 and MAESTRIA™ systems. Since 2021, bioMérieux has equipped laboratories in Laos, Malawi, Nepal, Tanzania, Senegal, Swaziland, Zambia, Zimbabwe, Bangladesh, Bhutan, India, Indonesia, Nigeria, Sierra Leone and Vietnam. In 2024, the Malawian Ministry of Health, bioMérieux and Pfizer established an unprecedented multi-sector collaboration to strengthen public capacities in antimicrobial stewardship (AMS) and improve the fight against AMR through concrete actions in prevention, infection control, diagnosis, surveillance and training of healthcare professionals. Within this framework, bioMérieux will equip Malawi's laboratories with advanced digital diagnostic and monitoring solutions.
- bioMérieux has launched E-Resale (see § 3.3.6 Section E5-2), a platform dedicated to the purchase and sale of second-hand clinical instruments. This initiative enables laboratories with limited budgets to acquire bioMérieux instruments in a fully secure way via a certified reseller. E-Resale's goal is both societal and environmental. This platform is part of bioMérieux's public health mission, as it aims to facilitate access to diagnostics in developing countries.
- bioMérieux relies on distributors to facilitate worldwide access to diagnostics. This vast network of partners enables the Company to serve 160 countries. The policy, governance and actions implemented with the distributor network are described in § 3.5.1 Section G1-2.

Ethical Marketing

Policies: The Global Code of Conduct reiterates that the ultimate aim of bioMérieux's interactions with healthcare professionals is to improve the standard of patient care and public health.

bioMérieux therefore undertakes to:

- comply with all local laws and regulations on promotion and marketing to healthcare professionals, industry rules of conduct (such as those promoted by Advamed and Medtech), and the principles of the Corruption Prevention Manual;
- provide healthcare professionals with information about bioMérieux products that is accurate, transparent and fair;
- promote its products only according to approved local use and in accordance with the legislation of the country;
- conduct interactions with healthcare professionals with integrity, never offer or provide a product in order to improperly influence its prescription, and fight corruption in any form;
- comply with all applicable national laws requiring the recording and reporting to the government of any transfer of value from the Company to a healthcare professional;
- organize comparison of the Company's products with the competition in a fair and substantiated manner that is compliant with all applicable laws and regulations;
- ensure that the Company's products or services are not labeled or marketed in a manner that could be mistaken for those of its competitors and that competitors' products, services and employees are never disparaged;
- wherever possible, consider the environmental and societal challenges of its activities and their consequences;
- respect the right to privacy, right of ownership and right of access to confidential information.

Governance: To meet the ethical requirements associated with its activity, the Marketing team works closely with other Group functions, notably the Medical Affairs, Regulatory Affairs, Legal Affairs and Ethics & Compliance departments.

Actions implemented: bioMérieux and its marketing teams demonstrate their commitment to ethical practices on a daily basis. This commitment begins with transparency, prohibiting misleading statements and false advertising, and combating the use of off-label products, which refers to usage outside the claimed performance as per the product's Instructions for Use (IFU). Right from the product design stage, the Company considers healthcare professionals' expectations in terms of better meeting patients' needs and improving public health. Consequently, the performance of marketed products fulfills the expectations of laboratory professionals (the primary users of *in vitro* diagnostics), and product documentation corresponds exactly to the scope of use approved by bioMérieux.

Furthermore, bioMérieux implements training programs for healthcare professionals on the appropriate use of *in vitro* diagnostic tests and raises public awareness about the importance of timely and accurate diagnostics, notably through its initiatives to combat antimicrobial resistance.

(1) <https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/03---healthcare-ecosystem/business-principles-third-parties--october-2023-update/042022%20-%20Att%20%20-%20BUSINESS%20PRINCIPLES%20FOR%20THIRD%20PARTIES%20-%20en.pdf>

Bioethics and research compliance

Context: When conducting research, the use of biological samples and associated clinical data from research participants requires strict compliance to protect them and maintain the validity of research results. Data confidentiality (see § 3.5.1 - Data Confidentiality and Protection section) is another pillar of research compliance, requiring robust measures to protect patients' rights and to safeguard sensitive patient information from unauthorized access or breach.

bioMérieux's role as sponsor involves overseeing adherence to these compliance standards, while biologists and physicians (healthcare professionals) collaborate as partners, providing expertise and ensuring links with patients. As a result, all research activities comply with the highest ethical and scientific standards.

Bioethics is essential at every step of this process, providing a framework for addressing the ethical considerations of biomedical research. It guides decision-making and creates an environment where the dignity, rights and well-being of research participants are prioritized. The interaction between these various actors, roles and principles establishes a robust system that supports the integrity of *in vitro* diagnostic research and contributes to improved patient care.

Topic: Research compliance in the field of *in vitro* diagnostics is a multifaceted field that ensures the integrity and ethical conduct of research activities involving human subjects.

Policies: Adherence to Good Clinical Practice (GCP) and the Declaration of Helsinki is paramount, as these standards provide a framework for protecting the rights, safety and well-being of subjects.

Governance: The Research Compliance team was set up approximately four years ago and joined the Legal & Corporate Integrity group in early 2024. This team ensures that our *in vitro* diagnostic products are not only scientifically robust but also ethically designed, respecting key ethical principles such as integrity, beneficence, non-maleficence, autonomy, confidentiality and justice.

Actions implemented: bioMérieux's Research Compliance Program places patient safety and well-being at the forefront. By integrating ethical considerations into every phase of research, including product development and study execution, bioMérieux is committed to bioethics compliance throughout its organization.

Employees, from R&D to Clinical and Medical Affairs, are trained in the principles of bioethics and are required to adhere to applicable bioethical standards. In collaboration with private and academic research entities such as hospitals and laboratories around the world, bioMérieux adopts these principles before involving patients or volunteers.

Target: All of these actions concerning product accessibility are subject to specific internal monitoring and targets. To date, the Company has not set a consolidated target for this topic.

Health and safety of users and product quality

Context: bioMérieux strives to guarantee the quality and safety of its products and thus protect the health of patients and consumers. The Company meets the highest industry regulations and standards and ensures that its partners in the production chain, both upstream and downstream, meet the same standards. This attentiveness is all the more important in a regulatory environment that is changing rapidly at both local and international levels, resulting in an increase in the number of regulations to follow and greater complexity in meeting all of these requirements (see § 1.4).

Topic: bioMérieux maintains a high level of product quality and safety for users, namely healthcare professionals working in private and public clinical laboratories around the world to improve patient care. Its products also help protect consumer health when applied to industrial microbiological control.

Impact: Defective product quality could result in a diagnostic error that impacts patient care.

Risk: Defective product quality could affect patient care and, in some cases, lead to legal action along with the associated costs. (see § 2.2.1.4).

Policies: Driven by the constant increase in the geographical expansion of its installed base of instruments, the bioMérieux is becoming more vigilant with respect to the robustness of its quality management system, as well as its ability to detect and correct any problems associated with the quality of its products, or carry out preventative maintenance on its instruments.

The Quality Management System is documented in a global quality manual. This document describes bioMérieux's businesses, from product design to delivery, installation and after-sales service. In order to better meet the needs of customers and regulatory bodies, each subsidiary, production site and R&D site has specific provisions that supplement the global quality manual.

Governance: bioMérieux has set up a Global Quality Department whose mission is to implement a management system to ensure compliance with current quality standards and regulatory requirements. A Quality Assurance Department at each site and subsidiary is involved in all phases of product development and at each stage of production and distribution. Its remit includes monitoring products after they are brought to market and tracking customer complaints and product recalls.

The Quality Department is responsible for the effective implementation of the quality management system. It is organized around the product value chain and responds to the challenges of each function. It aims to deliver high-quality, safe and effective products for customers and patients.

It coordinates the continuous innovation of business processes by empowering employees, measuring risks and collaborating with functions and internal and external stakeholders while anticipating client and regulatory requirements.

Actions implemented: bioMérieux pays particular attention to complying with quality regulations and standards. Specific regulations apply to each product category:

- medical devices for *in vitro* diagnostics, used for medical analyses in humans (in private and hospital clinical pathology laboratories), are subject to national or international regulations specific to them. These regulations address the efficacy, performance and safety of systems;
- reagents intended for industrial customers (pharmaceutical, cosmetic and food industries) for microbiological testing must comply with standards depending on the nature of the tests and specific user requirements (pharmacopeia, AFNOR standards, ISO standards, etc.). The regulations applicable to this type of product are those for industrial and/or mass consumption products and primarily concern product safety.

Subsidiaries and production sites are regularly inspected and audited with different and complementary objectives by:

- regulatory authorities (FDA, ANSM, etc.) that authorize the marketing of medical devices for *in vitro* diagnostics, bodies that act on behalf of these regulatory authorities, certifying bodies that verify compliance with ISO 9001 and ISO 13485 standards and with regulations that are part of the Medical Device Single Audit Program (MDSAP), which brings together the standards of the following countries: United States, Canada, Japan, Brazil and Australia, or with applicable national regulations;
- some customers, especially in the industrial field, that ensure that the Company's products and procedures comply with current regulatory standards as well as their own standards and requirements;
- the Company, by qualified internal auditors according to a program developed each year to identify the margins of progress of its organization.

The majority of subsidiaries are ISO 9001 certified. The Company's main *in vitro* diagnostics system manufacturing sites are certified as compliant with ISO 9001, ISO 13485 and MDSAP standards, which are considered quality benchmarks for this type of activity. This certification is obtained within a regulatory framework by applying to a certifying body mandated by the authorities. As part of a voluntary approach, the Company calls on an independent certifying body.

The main bioMérieux site inspections conducted by regulatory authorities are described in the table below.

Achievements and targets:

- ISO 9001 certifications: 55 sites and subsidiaries in 2024, the same as in 2023;
- ISO 13485 certifications: 20 sites and subsidiaries in 2024 vs. 18 in 2023;
- All products are made on sites with an ISO-certified quality management system.

bioMérieux regularly measures satisfaction rates and responds to customer feedback.

All these actions are subject to specific internal monitoring and targets. To date, the Company has not set a consolidated target for this topic.

Regulatory compliance applicable to products

Context: The regulations that apply to bioMérieux are numerous, wide-ranging, and rapidly changing as they are implemented and transposed locally (see § 1.4 and 2.2.3.2).

In particular, the Company must meet the following regulatory requirements:

- requirements such as the Medical Device Single Audit Program (MDSAP), the In Vitro Diagnostics Regulation (IVDR) including Post-Market Vigilance;
- any local and international regulations.

Actions implemented: Annual Quality objectives are defined taking into account the priorities determined by the Company. These objectives are endorsed by the Executive Committee. They are implemented and monitored on a quarterly basis through a quality roadmap and a "Hoshin Kanri" type management tool.

To keep its QMS up to date, the Company has established a regulation and standards watch committee with the aim of identifying, ranking and monitoring enforcement of the main regulatory and standards changes across the Group.

The Company is also subject to regular inspections by local and international regulatory authorities.

Achievements and targets: The main inspections by regulatory authorities in 2024 are described in the table opposite. They were all successfully completed and contribute to the Company's continuous improvement plans. For the time being, the Company has not set any targets for monitoring the risks and impacts related to this topic.

	Site	Organization	Number of inspections
Europe	Marcy l'Étoile, Craponne, La Balme, Grenoble, Verniolle, Saint Vulbas, Combours (France), Florence (Italy), Tres Cantos (Spain)	GMED ^(a) : based on a Medical Device Single Audit Program (MDSAP), ISO 9001 and ISO 13485 certifications	9
	Craponne and Combours (France)	COFRAC ^(b) : based on ISO 17025 certification	2
	Tres Cantos (Spain)	ENAC ^(c) : ISO 17025 certification	1
	Marcy l'Étoile	ANSM (French Health Authority), KGMP (South Korean Health Authority)	2
North America	St. Louis (Missouri) and Durham (North Carolina) (United States)	GMED ^(a) : based on MDSAP, ISO 9001 and ISO 13485 certifications	2
	Lombard (United States)	GMED ^(a) : based on ISO 9001 certification	1
	BioFire Diagnostics – Salt Lake City, Utah (United States)	BSI ^(a) : based on MDSAP, ISO 9001 and ISO 13485 certifications KGMP (South Korean Health Authority) and FDA (US Health Authority)	3
	Specific Diagnostics – San Jose (United States)	Perry Johnson: based on ISO 13485 certification	1
	Lumed – Québec (Canada)	Based on ISO 13485 certification	1
	Rio (Brazil)	GMED ^(a) : based on ISO 9001 and ISO 13485 certifications	1
Latin America and Asia Pacific	BSUB – Suzhou (China)	SGS: based on ISO 13485 certification	1

(a) Notified body designated by certain regulatory authorities, including the FDA.

(b) French Accreditation Committee.

(c) Entidad Nacional de Acreditación.

Confidentiality and protection of consumers' and end-users' data

This topic is addressed in § 3.5.1 - Data confidentiality and protection.

S4-2 Processes for engaging with consumers and end-users about impacts

Context: For many years, bioMérieux has maintained a continuous dialogue with its internal and external stakeholders in order to make decisions that take their expectations into account. This dialogue enriches the Company's thinking and nurtures a dynamic and open CSR strategy on its ecosystem.

Customer satisfaction

Topic: Customer satisfaction is an ongoing priority for bioMérieux. The Company is committed to providing the best solutions and experiences at every stage of the customer journey. Each team member is aware of customers' needs and strives to offer them an optimal experience.

Governance: The customer satisfaction management strategy is defined by the following functions: customer service, commercial transactions, supply chain, marketing, quality and information systems. Customer satisfaction is managed by the various regions linked to bioMérieux's organization which are responsible for reviewing customer feedback, with relevant corrective actions taken by the cross-functional local teams.

Actions implemented: bioMérieux regularly measures satisfaction rates, takes customers' opinions into account, and implements corrective actions to improve their experience. Over the past three years, bioMérieux has implemented a rigorous process for monitoring customer satisfaction that includes developing clear questionnaires, defining a strict five-point scale, increasing survey frequency, expanding the areas evaluated, using better measurement tools, and expanding the database of customers surveyed.

Results and targets: In 2024, nearly 9,000 customers responded to the annual survey. bioMérieux's customer satisfaction score (CSAT)⁽¹⁾ was 86%, a two-point increase over 2023. bioMérieux's goal is to achieve a customer satisfaction rate of at least 85%. The next satisfaction survey will be launched in October 2025.

Dialogue with patients

Topic: bioMérieux believes that interacting with patients and external scientific stakeholders is essential to create value for both the Group and society as a whole. The objective is to take better account of their expectations when developing bioMérieux's diagnostic solutions, to inform and raise awareness of the key role of these solutions in antimicrobial management, and to act collectively against infectious diseases.

Policy: Dialogue with patient associations is based on three pillars:

- providing training to patient associations to make them aware of the medical and economic value of *in vitro* diagnostics, especially for sepsis and antimicrobial resistance;
- involving patients in defining the innovation strategy and product development process;
- sharing patient involvement and testimonials in internal and external communications.

(1) The Customer Satisfaction score is calculated based on an annual satisfaction survey. Question: Overall, are you satisfied with your relationship with bioMérieux? Five-point verbal response scale: very dissatisfied, dissatisfied, neutral, satisfied, very satisfied. % = (number of "very dissatisfied" responses + number of "dissatisfied" responses)/total number of responses. Sample: all active customers in our database.

bioMérieux has developed a set of ethics rules that also apply to dialogue with patients. (see § 3.4.4 Section S4-2).

bioMérieux has drawn up a specific charter that provides a framework for the Company's relations with patient associations.

Governance: The Medical Affairs Department is responsible for dialogue with patient associations and oversees collaboration projects with these organizations. These activities are carried out in close collaboration with the Ethics and Compliance teams.

Actions implemented: In 2022, bioMérieux established partnerships with around ten patient associations in several countries. These partnerships take the form of concrete actions such as:

- creating an interactive portal around sepsis in collaboration with the Sepsis Alliance, a US patient association. On this social network, patients with sepsis have the opportunity to participate in conferences and physical education classes designed for sepsis survivors and talk about their disease and the impact on their daily lives;
- support in the creation of educational content to inform the public about Traumatic Brain Injury (TBI).

Achievements and targets: The goal is to double the number of collaborations with patient associations in 2025 compared to 2021.

- 21 collaborations in 2024, 2.8 times more than in 2021⁽¹⁾.

S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Monitoring complaints

Customers may submit their complaints in writing via the customer portal, or by mail or verbally by contacting the customer relations teams. The Company has a structured procedure for managing, monitoring and resolving these complaints. The procedure allows the Company to gather the information needed to continuously improve its products. Complaints are processed on three levels:

- level 1: the majority of complaints are processed locally, never far from the customer, by subsidiaries and distributors in order to respond to their demands as quickly as possible;
- level 2: complaints can be transferred to the Global Customer Service (GCS) Department. They are then handled by a specialized team;
- level 3: this level requires a series of investigations involving the production sites and/or R&D teams. An analysis of causes that could not be identified by levels 1 and 2 is then conducted in order to set up corrective and preventative actions to avoid similar complaints in the future.

Ethics hotline

bioMérieux's whistleblowing system, EthicsLine (see § 3.5.1 Section G1-1) provides a confidential channel through which all stakeholders, including end-users and their representatives, can report a breach of the Code of Conduct, the Group's policies or any applicable legislation. This channel ensures that any negative impacts can be quickly identified and dealt with by dedicated teams.

The bioMérieux website is the main source for identifying bioMérieux call centers and communication channels for reporting breaches.

Reports received (alerts and/or complaints) indicate that stakeholders are aware of the existence of these communication channels.

S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

The actions are set out above in the paragraphs describing, for each material topic, the related impacts, risks and opportunities, as well as the associated specific policies, actions and metrics.

S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The targets are set out above in the paragraphs describing the impacts, risks and opportunities associated with each material topic, as well as the associated specific policies, actions and metrics.

(1) Reference: 7.5 collaborations in 2021, global scope.

3.5 Information regarding governance

3.5.1 Business conduct (ESRS G1)

General context: bioMérieux is committed to conducting its business activities in compliance with the highest ethical standards at all levels of the Company worldwide. bioMérieux is aware that its expertise in the field of infectious diseases and its

international presence require it to act – beyond the scope of its business activities – as a responsible corporate citizen to serve the common good and the communities in which it operates.

ESRS 2 GOV-1 Role of the administrative, management and supervisory bodies

General Management, the Executive Committee, and the Board of Directors are regularly updated on business conduct.

With the entry into force of national provisions transposing the CSRD directive, the roles of the Board of Directors and its committees have been updated (see § 4.2.). In particular, the Audit Committee is tasked with reviewing documents related to the financial statements and sustainability statements prior to their approval by the Board of Directors. In addition, an Ethics and Compliance Committee chaired by the Executive Vice


President Legal Affairs, Compliance and Public Affairs, which includes the Chief Executive Officer and the Executive Vice President Finance, Purchasing and Information Systems, has been set up and is coordinated by the Chief Compliance Officer. This committee meets quarterly to oversee business conduct and promote the corporate culture within the Group.

The governance of this body is described in § 3.5.1 Sections G1-3 and G1-4.

ESRS 2 IRO-1 Description of the process to identify and assess material impacts, risks and opportunities

Details of the double materiality assessment can be found in § 3.2.4 Section IRO-1 - Description of the Processes to Identify and Assess Material Impacts, Risks and Opportunities.

Identified material impacts, risks and opportunities (IROs) relating to business conduct are as follows:

Policy	Material IRO	Value chain	Characteristic	SDG
Our Core Behaviors	Governance and corporate culture <i>Behaviors that reflect the Company's culture</i>	Own operations	Positive impact	8 DECENT WORK AND ECONOMIC GROWTH 
Vigilance plan – Business Principles for Third Parties, Responsible Procurement Guidelines, Responsible Procurement Charter between bioMérieux and its Suppliers, Code of Conduct	Long-term relationships with suppliers and distributors <i>Importance of compliance with payment terms</i>	Own operations	Potential negative impact	
Public Affairs policy	Lobbying activities and relations with governments <i>Promotion of the medical and economic value of in vitro diagnostics and access to high-quality diagnostics</i>	Own operations	Positive impact	
	Lobbying activities and relations with governments <i>The Company's contribution to development of the regulatory framework to meet the healthcare needs of the community</i>	Own operations	Opportunity	
Global Information Systems Security Policy	Cybersecurity and data protection <i>The Company's exposure to cyber attacks resulting in financial costs</i>	Own operations	Risk	
Business Practices for Third Parties, Code of Conduct	Business ethics and integrity <i>The Company's exposure to financial penalties in case of corruption</i>	Own operations	Risk	
	Business ethics and integrity <i>Importance of protecting whistleblowers from retaliation</i>	Own operations	Potential negative impact	

G1-1 Business conduct policies and corporate culture

bioMérieux implements policies that govern its business conduct and corporate culture and guide its development. bioMérieux has pledged to respect all internationally recognized human rights and Fundamental Freedoms. Its policies are in line with the UN Guiding Principles on Business and Human Rights, the OECD and the ILO, and with existing laws on Human Rights and modern slavery applicable in the countries in which the Company operates.

bioMérieux's Ethics and Compliance policy complies with the United Nations convention against corruption and bribery. It emphasizes that its actions must be based on its core values in order to reduce risks of non-compliance and encourages a culture of ethics while keeping responsibility and accountability at a local and individual level. Using a risk-based approach, bioMérieux promotes ethical business conduct in accordance with regulations, trains employees on ethical standards and allows those who have questions or concerns to express them.

To this end, bioMérieux relies on the Global Code of Conduct, the Corruption Prevention Manual, the Conflict of Interest Management Policy, the Charitable Donations and Sponsorship Application and Approval Procedure and the Vigilance Procedure for High-Risk Third Parties.

The current version of the Global Code of Conduct⁽¹⁾ covers the risks included in the latest regulations. These rules especially concern respect for human rights, freedom of association and negotiation, the fight against slavery, human trafficking, corruption, influence peddling, and money laundering. This version of the Code of Conduct also deals with ethical relationships with healthcare professionals and the protection of personal data. It is available in 17 languages (German, English, Arabic, Simplified Chinese, Traditional Chinese, Korean, Spanish, French, Greek, Italian, Japanese, Polish, Portuguese, Russian, Serbian, Thai and Turkish). The Global Code of Conduct specifies that any employee who breaks one of the rules, or who encourages or authorizes a violation of the Code, will incur disciplinary sanctions that could involve termination of their employment contract.

The Global Code of Conduct is distributed through various channels:

- a training on the Global Code of Conduct is performed to all employees annually;
- the Global Code of Conduct is available to all employees on the Company's Intranet;
- all new bioMérieux employees receive training in the Global Code of Conduct at the time of their onboarding.

The Group asks its external partners to comply with the principles set out in its Global Code of Conduct and in its Business Principles for Third Parties⁽²⁾. As part of the contracting process, suppliers and distributors receive a copy of these public documents available on the Company's Corporate website and commit to respecting business ethics.

A monitoring program for the Company's commercial partners is also implemented by means of software that enables it to quickly and automatically identify service providers and isolate those that may not meet bioMérieux's expectations, due to their profile or history related to risks of corruption or influence peddling.

EthicsLine, the whistleblowing hotline and recording of reports

Context: bioMérieux has implemented a whistleblowing system available to employees and third parties that meets

Policy: The requirements of the Sapin II Law and the Law of March 27, 2017 (No. 2017-399), known as the Vigilance Law. It is mentioned in the Global Code of Conduct and on the homepage of the Company's Intranet and on its Intranet page dedicated to discrimination and situations of violence.

Governance: Any report made via this hotline is handled confidentially by the Ethics and Compliance Department, which is responsible for conducting the due diligence required to respond to each message and implement the appropriate measures. Such governance ensures the protection of whistleblowers. The Ethics and Compliance Committee reports on and monitors the cases being processed.

Actions implemented: bioMérieux has set up an ethics hotline called EthicsLine, which is a reporting tool provided by a third-party and made available to all employees and external stakeholders, including former employees, subcontractors, suppliers, distributors and customers. Reports can be made by phone or online via the Company's website. The reporting system is available worldwide and in six languages. The phone option is available in countries where bioMérieux is located and in more than 30 languages. In addition to communication via the Company's Intranet, all employees have received a card with the EthicsLine details.

This tool allows employees filing a report to alert the right contacts within bioMérieux for any potential violation of the bioMérieux Global Code of Conduct. This could include, among other things: corruption, conflicts of interest, fraud, trade control violations, money laundering, health and safety concerns, discrimination or harassment, and anti-competitive activities.

Results: The whistleblower system was audited in 2022 by the Institut Mérieux Internal Audit Department. The findings of this audit showed that the system is communicated clearly to employees and external third parties. In 2024, a total of 157 reports were received in this way. The audit showed that all the alerts received are carefully examined and that non-retaliation and confidentiality policies are applied at all times.

The Company has a zero-tolerance policy concerning threats to employees who, in good faith, have reported something, refused to break the law, or taken part in an investigation.

All personal data processed for investigation purposes are managed in accordance with applicable data protection laws.

The following paragraphs describe the related impacts, risks and opportunities and the specific policies, actions and related metrics for each material issue.

(1) <https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/03---healthcare-ecosystem/global-code-update-2024/020572-global-code-conduct-EN.pdf.coredownload.pdf>

(2) <https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/03---healthcare-ecosystem/business-principles-third-parties--october-2023-update/042022%20-%20Att%20%20-%20BUSINESS%20PRINCIPLES%20FOR%20THIRD%20PARTIES%20-%20en.pdf.coredownload.pdf>

G1-2 Management of relationships with key partners

Long-term relationships with suppliers and distributors

Context: The Company is committed to developing long-term relationships with its partners. To that end, bioMérieux involves its partners in its continuous improvement process and its sustainable growth strategy based on environmental protection, social progress and fundamental human rights.

Topic: This topic concerns bioMérieux's relationships and practices with its suppliers and its network of distributors who are its key partners. The values of respect and trust that characterize these relationships are reflected in common responsible practices that are binding on the parties such as payment practices, dialogue, signing of charters, assessments based on sustainability criteria, etc. These practices are consistent with a principle of continuous improvement.

Impact: Encouraging responsible practices with partners in the value chain requires the development of good long-term relationships with these partners. Non-compliance with payment terms could negatively impact a supplier's financial health and undermine the quality of the relationship.

Policies: Relations with partners are governed by the policies on business conduct, reduction of greenhouse gas emissions and respect for the environment, as well as the policy on respect for human rights as described in bioMérieux's Global Code of Conduct. These policies apply to bioMérieux's partners and are described in detail in the following documents published on the Company's website: Business Practices for Third Parties⁽¹⁾, Responsible Procurement Guidelines⁽²⁾ and Responsible Procurement Charter between bioMérieux and its suppliers⁽³⁾. The charter, based on the ISO 14001 and ISO 26000 standards, the ILO Declaration on Fundamental Principles and Rights at Work and the United Nations Global Compact, highlights the key aspects of the Company's approach to responsible procurement. "Business Principles for Third Parties" is included in contracts made between bioMérieux and its partners.

The Corruption and Influence Peddling Prevention Program includes a procedure for third party approval, which uses specific questionnaires for higher-risk partners. A dedicated team of analysts within the Ethics and Compliance Department is responsible for performing due diligence on third parties.

For payment periods, bioMérieux applies contractual conditions with its suppliers (see Section G1-6 - Supplier payment practices).

Responsible purchasing

Governance: Purchasers are responsible for defining and managing CSR action plans with their suppliers. To do so, they are supported by a team of CSR ambassadors led by a CSR purchasing manager who is solely responsible for this task. The Purchasing Department provides the team with support. The Group's Purchasing Manager reports to the CFO, who is a member of the Executive Committee.

The responsible procurement policy is presented to the Executive Committee at least once a year. At the same time, the responsible purchasing department presents progress made in its work to the CSR Committee.

Actions implemented: bioMérieux uses an internal supplier selection process that includes CSR criteria, the signing of binding responsible procurement charters and policies, and the assessment of its partners' CSR performance throughout the collaboration, mainly via a specific external platform. This process encourages responsible supplier practices with the aim of having a positive impact on those involved in the value chain outside of direct operations through respect for human rights and protecting the planet by making responsible climate and environmental commitments. At the same time, bioMérieux is committed to complying with its suppliers' payment terms.

Every year, bioMérieux provides training to develop purchasing department employees' skills in the area of responsible purchasing.

Several CSR training modules have been created for the Purchasing function's employees and are accessible directly in the Learning Portal for each purchasing team member. These training modules focus on:

- the Global Code of Conduct;
- the Corruption Prevention Manual (annual training course);
- the responsible procurement guide;
- Company supplier CSR maturity assessment tools;
- SBTi engagement;
- specific modules are added to these training courses.

In the purpose of making its suppliers aware of major issues such as global warming, bioMérieux organized a remote meeting on the topic of CSR, which included an address in a plenary session by world-renowned glaciologist Heidi Sevestre. This forum on the theme of global warming was intended for suppliers with the highest carbon emissions and was available to all suppliers, distributors and employees, who could participate remotely and by watching the recording. Suppliers were also given details about the Company's climate ambition.

Working groups and discussion groups were then organized among the suppliers. In subsequent weeks, individual meetings were held with each supplier to discuss its climate commitment. All in all, 293 suppliers participated in the forum.

bioMérieux has stepped up evaluation of its suppliers by incorporating CSR criteria in line with their activities and by monitoring the CSR performance of strategic suppliers annually. Since 2023, CSR criteria have had a 20% weighting in all purchasing decisions.

bioMérieux uses raw materials of animal origin for some of its products. This use is compliant with the Business Practices for Third Parties guide. The Company endeavors not to use raw materials or components containing minerals that are known to fuel conflicts (mineral conflicts).

(1) <https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/03---healthcare-ecosystem/business-principles-third-parties--october-2023-update/042022%20-%20Att%202%20-%20BUSINESS%20PRINCIPLES%20FOR%20THIRD%20PARTIES%20-%20en.pdf>
(2) <https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/05---extended-company/SUSTAINABLE%20PURCHASING%20GUIDELINES%20-%20PUBLIC.pdf>
(3) https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/05---extended-company/2021_-_responsible_purchasing_charter.pdf

Supplier CSR assessment

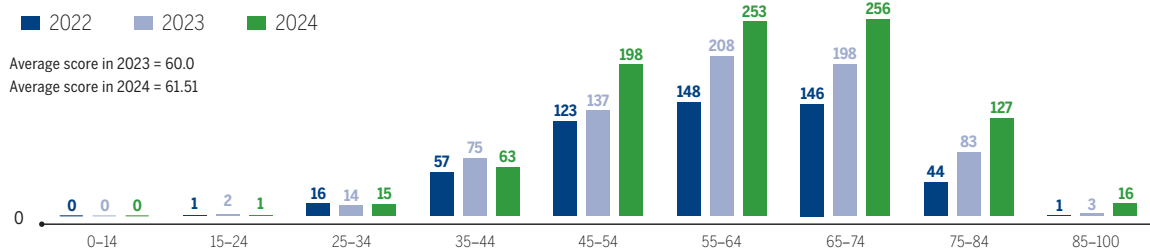
bioMérieux applies a process to assess the CSR record of its suppliers with the help of a rating agency. The situation in 2024 was as follows:

- 929 suppliers, most of them strategic, were rated and represent 67% of purchasing expenditure (compared with 720 suppliers representing more than 62% of purchasing expenditure in 2023);

- 850 suppliers obtained or exceeded the minimum expected score of 45 out of 100 (up from 630 in 2022);
- bioMérieux suppliers' average score was 61.5 (+1.5 pts compared with 2023), while the average assessment recorded by the rating agency in 2024 was 47.25 (+1.25 pts from 2023).

Created in 2023, an additional assessment questionnaire made it possible to expand the coverage by 136 suppliers, accounting for 4.46% of additional purchasing expenditure.

AVERAGE SUPPLIER CSR SCORE



Results and objectives: bioMérieux set a goal to be achieved by 2026: that suppliers representing 67% of greenhouse gas emissions related to purchases of goods and services, fuel and energy (upstream transport and distribution, business travel and employee commuting) pledge to adopt the SBTi targets (see E1-1 Transition plan for climate change mitigation).

At the end of 2024, suppliers accounting for 48.6% of greenhouse gas emissions related to purchases of goods and services, fuel and energy (compared with 28% in 2022 and 40% in 2023), including 114 of the top emitters, had joined the SBTi.

Distributor network

Policy: bioMérieux asks its distributors to apply specific and rigorous processes to ensure a high level of compliance and suitability, so as to guarantee optimal customer experience and satisfaction. bioMérieux performs regular audits to determine whether distributors comply with the Global Code of Conduct and to assess their performance, particularly as regards the transport of products, maintenance of the installed base and the organization of appropriate user training sessions.

Governance: Within bioMérieux, a cross-disciplinary team handles all countries in which bioMérieux's products are available through the network of distributors. It is overseen by the Commercial Operations Excellence Department, which reports to the Clinical Operations Department.

Its aim is to develop best operational practices for this channel and maintain regular contact with its external stakeholders.

This Corporate team relies on correspondents in the regions and countries to implement its roadmap.

Actions implemented for the network of distributors: Each year, bioMérieux organizes an awards event for its distributors.

This is called the bioSTAR (Strategic Teamwork Achievement and Recognition) program, the aim of which is to recognize their commitment and acknowledge their accomplishments and their contributions to helping us achieve the goals.

The third annual event included a focus on CSR in the presence of the Executive Vice President Human Resources, Communication and CSR. It was an opportunity for two distributors from Costa Rica and Morocco to share their experience and best practices related to CSR. The distributors were also able to attend a talk given by world-renowned glaciologist Heidi Sevestre. This conference was open to the entire network of distributors, who could participate remotely either live or by watching the recording.

In keeping with the desire to help its distributors develop new skills, in 2024, bioMérieux continued its assessment process based on a maturity grid containing 11 key criteria, including respect for human rights, the existence of a CSR strategy, monitoring of GHG emissions, provision of CSR training, and effective complaints management.

The distributors involved in this approach cover around 85% of the sales made through this business channel.

This assessment matrix makes it possible to objectively determine distributor training needs. A set of training modules has been developed, with additional topics such as medical education, management of public and governmental affairs and CSR.

In 2023, bioMérieux launched a portal dedicated to its distributors, a digital platform to strengthen and digitalize common interactions. This is a new step forward in the partnership with bioMérieux distributors. The roll-out plan was continued in 2024, extending the scope of functionalities and the number of connected distributors. The portal is now set up for 41 partners.

A program enabling distributors to assess their CSR performance on an external rating platform selected by bioMérieux continues.

23 distributors, representing 19% of sales achieved through this channel in 2023, are now certified. bioMérieux will thus have a view of their performance and actions for improvement are starting to be taken by the distributors.

In 2024, bioMérieux emphasized CSR training for its distributors, with a special focus on Asia, particularly China and Japan, where CSR training sessions were organized. These actions are gradually being supported by local teams to embed CSR into bioMérieux's organization.

Achievements and targets:

- In 2024, distributors representing 59% of sales made through this channel in 2023 received CSR training.

G1-6 Supplier payment practices

bioMérieux's information systems, in place since 2010, manage and cover 98% of the Group's invoicing. With regard to payment terms, bioMérieux makes every effort to comply with the local legislation in each country in which it operates. Standard payment terms are monitored using the "weighted average payment time" methodology.

At the end of December 2024, Group companies' actual average payment period was 36.7 days compared with a contractual average payment period of approximately 35.2 days. Calculation of the actual payment period includes invoices subject to claims and litigation for which the payment periods may exceed the contractual periods.

- The goal for 2025 was for 55% of sales to be achieved by distributors having undertaken this training. Given that this target was met a year earlier, the effort continues, with a goal of 80% in 2028.

Standard contractual payment terms vary significantly between countries. Almost 90% of the Group's purchases are made in the United States and France, with standard contractual payment terms of 25.9 days and 49.4 days respectively. In 2024, the percentage of payments made on time was around 70% (including 64% in the United States and 74% in France). These rates were determined by calculating the period between the actual payment date and the standard payment date of each invoice, weighted as a percentage of the Group's total purchases.

To the best of bioMérieux's knowledge, there are no current legal proceedings concerning late payments.

G1-3 and G1-4 Prevention and detection of corruption and bribery, Incidents of corruption or bribery

Business ethics and integrity

Context: Employees and representatives of bioMérieux, an international company operating in the healthcare industry, regularly interact with governments and healthcare professionals to draw up contracts, permits, licenses and other governmental approvals.

Within this context, the Company has established very strict ethics and compliance rules, in accordance with applicable laws, in addition to applying its Global Code of Conduct.

To comply with these rules, bioMérieux implements a specific program that is in line with the Institut Mérieux Group's global program, led by the Group Audit, Risk and Compliance Department. This department ensures a seamless rollout and provides methodologies and tools to support the rollout of all its subsidiaries' compliance systems.

Topic: For bioMérieux, ethics and compliance are a material issue in all countries in which the Company operates. The Company addresses this issue through the transparency and integrity of its business relations with its stakeholders, such as suppliers, customers, governments and local authorities, to prevent corruption of any kind.

Impact: In the event of non-compliance with the whistleblower protection policy, whistleblowers could be subject to retaliation.

Risk: bioMérieux is committed to conducting its business in accordance with the highest ethical standards, as instances of corruption and bribery harm the reputation of companies and generally involve financial sanctions and legal action. The Company therefore strives to preserve the relationships of trust that it has built with its customers, commercial partners, employees and investors for more than 60 years.

Policy: This program is based on the Code of Conduct (see § 3.5.1, Section G1-1), which forms the foundation of the Ethics and Compliance program, and the Corruption Prevention Manual⁽¹⁾.

This manual, which is available on the Company's corporate website and on its Intranet, describes the Company's expectations in its relations with its partners.

The Company has also developed a guide that describes Business Principles for Third Parties (see § 3.5.1 Section G1-2) to make its partners aware of the need to comply with the Company's rules of ethical business conduct. The Corruption and Influence Peddling Prevention Program includes a procedure for third party approval, which uses specific questionnaires for higher-risk partners.

The Corruption Prevention and Influence Peddling Program is designed to:

- promote ethical conduct in business dealings;
- train employees in internal rules and laws against corruption and influence peddling;
- give employees a forum in which to ask questions.

The Group asks its external partners to comply with the principles set out in the Code of Conduct and in its Business Principles for Third Parties. As part of the contracting process, suppliers and distributors receive a copy of these documents so that they can commit to respecting business ethics.

Governance: Ethical and compliance practices are the responsibility of the Executive Vice President, Legal Affairs, Compliance and Public Affairs. The Chief Compliance Officer reports directly to her and is supported by regional and local compliance professionals, as well as a team responsible for import and export control.

Each quarter, ethics and compliance strategy, policies and action plans are presented to the Compliance Committee (see § 3.2.2 Section GOV-1).

The Company's ethical principles extend to all countries in which bioMérieux operates via Local Compliance Teams (LCT), which form a network responsible for ensuring local implementation of the Ethics and Compliance Program.

(1) <https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/preventing-corruption/040268-en.pdf>

Each LCT appoints a local Compliance Champion who is specially trained in laws and policies and acts as a source of expertise for the LCT. The Champions are responsible for coordinating the Compliance Action Plan for their LCT and communicating the status of actions to their Regional Compliance Officer. They act as a primary point of contact for the Ethics and Compliance Department and as liaison officers for the site.

In 2023, a face-to-face global seminar was held with Compliance Champions from around the world to enhance their knowledge, discuss risks, and reinforce the overall Ethics and Compliance Program.

The Ethics and Compliance Department is in charge of drawing up, promoting and monitoring implementation of all compliance and ethical standards in accordance with applicable laws and the Company's Global Code of Conduct.

A dedicated team of analysts within the Ethics and Compliance Department is responsible for performing due diligence on potential third parties.

At the same time, an internal control structure has been set up to detect instances of corruption and bribery throughout the organization. This is mentioned explicitly in the internal control manual. In addition, Institut Mérieux's audit teams ensure that the internal controls put in place are applied and help to detect any incidents.

The EthicsLine hotline can also be used to report such situations (see § 3.5.1 Section G1-1).

Actions implemented: The Company's anti-corruption and influence peddling program complies with the provisions of the Sapin II law and its three pillars (engagement of the management body, risk mapping and risk management). Corruption risk assessments are regularly reviewed and updated to ensure that policies and actions are addressing any new or evolving risks.

This program is based on the Corruption Prevention Manual and the Global Code of Conduct, which form the basis of the Ethics and Compliance program.

Every year, one pillar of the Corruption Prevention Program is audited by the Institut Mérieux Audit team. At the end of 2023, bioMérieux was audited on the General Management's commitment to the Anti-corruption Program. The limited audit findings were shared with the Ethics & Department and action plans were put in place for continuous improvement.

The Corruption Prevention Program was created to give employees clear guidance on the laws in areas where there may be a risk of corruption. This program continues to be a major focus of the Ethics and Compliance program. bioMérieux's commitment is further reinforced by its participation in the UN Global Compact⁽¹⁾.

Employee training on the rules of business ethics is a key element of the action plans implemented by the Ethics and Compliance Department, which oversees a risk prevention system.

In 2024, the program's main priorities were to:

- provide compliance guidance and support for global strategic roadmaps;
- continue to secure the distribution network and other intermediaries;
- reinforce compliance fundamentals, including tone and accountability;
- understand and effectively apply export regulations.

The program includes mandatory online training that is updated annually. This training aims to make employees aware of the applicable internal rules and procedures.

bioMérieux regularly conducts a Global Code of Conduct global training and awareness campaign for all its employees, as well as training on the prevention of corruption and influence peddling. Furthermore, all new hires systematically take three compulsory courses (Global Code of Conduct, anti-corruption and influence peddling, and conflicts of interest).

In 2024, close to 30,000 online training sessions were delivered to employees across all subsidiaries, including a course on the Global Code of Conduct, a course on management of high-risk third parties (in terms of corruption) and a course on anti-corruption and conflicts of interest. Furthermore, online anti-corruption training will be delivered to all distributors at the end of the year.

Anti-corruption and bribery training

In fiscal year 2024, bioMérieux offered training to high-risk employees in accordance with its policy. Training is mandatory for all employees (except operators and technicians). The details of this training offered during the year are shown below.

(1) https://cop-report.unglobalcompact.org/COPViewer/2024?responseld=R_8PZ7PCCFAjiXjOx&language=EN

	Participants ^(a)	Inc. functions-at-risk ^(b)	Distributors ^(c)
TOTAL	12,164	5,250	602
Total participants	10,771	4,692	395
Format and length			
Computer-based training required (e-learning)	45 minutes	45 minutes	15 minutes
Frequency			
Training frequency	once a year	once a year	once a year
Topics covered			
Definition and key concepts of corruption	x	x	x
Definition of conflict of interest	x	x	
Suspicion/detection procedures	x	x	x
How to recognize requests for bribes			x
The main types of corruption	x	x	x
Rules on meals with business partners	x	x	
Working with healthcare professionals	x	x	
Donations and business negotiations	x	x	
Reporting a non-compliant practice	x	x	x

(a) All employees except manufacturing. Manufacturing employees are not engaged in functions-at-risk and do not have access to a computer; they do, however, receive training in the Code of Conduct.

(b) Function: Executive Committee, Marketing, Sales, Customer Service, Finance and Purchasing.

(c) Counted as participating if at least one person from the distribution company took the course.

At the same time, the Company monitors its commercial partners using software that can quickly and automatically identify service providers and single out those that could pose a risk for bioMérieux based on their corruption or influence peddling risk profile or history.

Achievement

In 2024, the Compliance training completion rate was as follows:

- 87.43% for the Global Code of Conduct certification;
- 88.55% for anti-corruption and conflicts of interest;
- 88.32% for management of high-risk third parties.

The "EthicsLine" whistleblowing hotline also provides the opportunity to detect instances of corruption and bribery, among other things.

bioMérieux has not been convicted of any offense and fines for breach of anti-corruption laws and acts of corruption amount to €0.

G1-5 Political influence and lobbying activities

Lobbying activities and relations with governments

Context: The aim of the Public and Government Affairs team, in agreement with Executive Committee decisions, is to share relevant information that may inform public decision-making, with full transparency and integrity and in accordance with the Company's mission as a public healthcare provider. More specifically for bioMérieux, its purpose is to improve market access and the financing of diagnostics solutions over the long term, in particular for innovative tests, through legislation, regulations and support that reflect the specific characteristics of the sector.

Topic: This topic covers the Group's relationships with governments and lobbying activities.

Impact: bioMérieux's public and governmental affairs activities have a positive impact on human rights since they raise awareness among governments and institutions about the medical and economic value of *in vitro* diagnostics for the healthcare system and public health. They also promote fair access to healthcare and strengthen diagnostic, detection and prevention capabilities by supporting regulations that facilitate innovation.

Opportunity: Build a relationship of trust with governments to support the development of a regulatory framework that meets the changing healthcare needs of the community, which bioMérieux's products must address.

Policies: Since its creation, bioMérieux has developed business conduct values and strives to carry out its operations with the highest standards of integrity. With that in mind, bioMérieux has drawn up a Public and Government Affairs Charter⁽¹⁾, available on the Company's website, which describes the tasks and responsibilities of this function. It specifies the Company's commitment to guarantee the fairness and transparency of exchanges with public and institutional decision-makers:

- compliance with local regulations and internal procedures (including the Global Code of Conduct and the Anti-Corruption Manual);
- integrity and transparency of representation in relation to public decision-makers;
- reporting of activities relating to public and government affairs to local authorities where applicable;
- transmission of accurate and substantiated information;
- absence of conflict of interest and no tolerance of corruption;
- ban on political contributions;
- respect for confidentiality.

This charter is binding on all persons, internal or external, expressly mandated for this purpose. They must certify their full awareness, and acceptance, of the charter through a training module.

The charter is reviewed and updated regularly.

Moreover, bioMérieux's Corruption Prevention Manual states that it is bioMérieux's policy not to support directly (contributions) or indirectly (purchase or supply of goods or services) any local, national or international political activities.

Governance: Governance pertaining to business conduct, as described in § 3.5.1 Section G1-1, applies to Public and Government Affairs.

Actions implemented: In order to strengthen this approach, bioMérieux has provided a training program for mandated persons since 2021. Its goal is to share a common knowledge base, to improve understanding of the local ecosystem and establish quality relations, in compliance with the Public and Government Affairs Charter. The program made it possible, in particular, to train the heads of bioMérieux subsidiaries and clusters, as well as the medical advisors.

The following are examples of concrete action by bioMérieux:

In France:

- "AMR" health strategic sector contract (*Contrat Stratégique de Filière* – CSF) for Health Industries and Technologies: bioMérieux is the leader of this industrial project. The purpose of the working group is to make practical, evidence-based proposals to French health authorities in order to unite the industry around fighting "antimicrobial resistance," allow existing health products to remain on the market, support the launch of new products under regulatory and pricing conditions that are satisfactory and sustainable for all players, and entrench France's role in combating antimicrobial resistance on the international stage;
- "In vitro diagnostics" health strategic sector contract: bioMérieux is the co-leader of an industrial project dedicated to strengthening the *in vitro* diagnostics industry.

In the United States:

- a high-level meeting to coincide with the declaration of the United Nations General Assembly: This declaration sets out the essential measures that governments must take to tackle AMR. The ambitious targets set in the declaration could be achieved, in part, through increased diagnostic testing, improved epidemiological monitoring and greater laboratory capacity. It was approved by the global heads of states. In particular, bioMérieux called for more public-private partnerships, in line with the "One Health" approach.

In taking action, the Company is supported by these trade associations: The Advanced Medical Technology Association (Advamed), the *Syndicat de l'Industrie du Diagnostic in Vitro* (SIDIV), Medtech Europe, APACMED, MECOMED and AMR Industry Alliance. The Company is also a member of *G5 Santé*, the France China Committee and the *Association Française des Entreprises Privées* (AFEP). It is a founding member of French Care.

In 2024, the Company allocated €1,161,000 to trade association fees.

Finally, the Company complies with its obligations by declaring its French lobbying activities to the *Haute Autorité pour la Transparence de la Vie Publique* (French high authority for transparency in public life) and its activities in Europe in the EU Transparency Register.

To date, the Company has not set any quantitative targets for monitoring the impact and opportunities related to this topic.

(1) https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/03---healthcare-ecosystem/public_and_government_affairs_charter.pdf.coredownload.pdf

Governance and corporate culture

Context: The Company is committed to cultivating a spirit of innovation and collective engagement. bioMérieux recognizes the importance of having teams who feel heard and trusted to play a role in driving change and do their best. In this context, bioMérieux rolled out a Voice of Employee (VoE) global engagement program in 2022. Listening, understanding and acting are the pillars of this program. bioMérieux strives to establish a work environment in which employees feel free to express themselves and to be proactive to improve their experience within the Company.

Topic: This issue concerns the way bioMérieux establishes, develops, promotes and evaluates its corporate culture (values, mission, code of conduct, etc.).

Impact: The involvement of employees in the Company's projects, its exemplary relations with suppliers and customers, and the establishment of long-term relationships have a positive impact on teams, who develop an attachment and commitment to the corporate culture.

Policies: To reinforce its culture of inspiration and differentiation, bioMérieux relies on a model called Our Core Behaviors. This model includes a collection of behavioral skills shared by all employees and managers. bioMérieux firmly believes that the combination of technical and behavior skills is a prerequisite for sustainable performance. The Our Core Behaviors model defines a leadership framework that applies more specifically to executive and management roles. This model was rolled out internally by means of a reference guide available in six languages that enables the Company's values to be translated into action. It was designed to promote the alignment between corporate culture and action worldwide.

bioMérieux also applies the Global Code of Conduct, for which all employees receive annual training (see G1-1).

Governance: The governance described in § 3.4.1 Section S1-1 applies to the bioMérieux corporate culture. The corporate culture is also governed and guided by the Global Code of Conduct described in § 3.5.1 Section G1-1.

Actions implemented: The actions that have been implemented are outlined in the VoE program described in § 3.4.1 Section S1-3.

OUR CORE BEHAVIORS

#BELONG

I cultivate **trust** and act in the general interest as **'one bioMérieux'**



#DARE

I accept my **responsibilities** and I am **autonomous**



I take calculated **risks** and I learn from the **difficulties** I encounter



#IMPACT

I am **results-orientated** and I acknowledge **performance**



I put **customers** first in all that I do



Data confidentiality and protection (S1 Own headcount, S4 End-users)

Context: in the course of its business, bioMérieux has access to personal data concerning its employees and patients.

In this environment where cybersecurity attacks and incidents increase the risk of exposure of confidential and sensitive information, bioMérieux works with increased vigilance to secure information technology systems to mitigate risk and protect data considered to be particularly sensitive. Protecting patient health data is an integral part of the bioethics compliance approach of the Company, which processes a considerable amount of data. Managing and ensuring the reliability of this data poses significant challenges.

Topic: This topic has been identified by bioMérieux as material in terms of the potential damage to privacy and data protection rights, and to the Company's reputation.

- The integrity, reliability and security of the information used in an organization's decision-making and operational processes are key to maintaining trust and minimizing the associated risks.
- A lack of clear policies and procedures for gathering, storing and using data would expose the Company to regulatory non-compliance regarding intellectual property or data protection (GDPR⁽¹⁾, AI Act⁽²⁾, etc.) as well as to unethical use of this information, leading to financial penalties as well as reputational impact for the Company.
- Finally, the use of inaccurate, incomplete or obsolete data could lead to erroneous decisions.

Impact: Data breaches have a negative impact on the right to privacy of employees, patients and on their care pathways.

Risk: Failure in its information systems or their obsolescence exposes the Company to personal data breaches and attacks by cybercriminals.

Policy: bioMérieux's General Management is committed to protecting its data via a global Information Systems Security Policy (ISSP). This policy is in line with the United Nations' Guiding Principles on Human Rights and the specific laws applicable in the countries where the Company operates. Employees must apply local or international bioethics standards and laws, in particular in the context of clinical research activities (see § 3.4.4 Section S4-1). Moreover, the Global Code of Conduct, distributed to all employees, emphasizes bioMérieux's commitment to respect confidentiality and apply current regulations when accessing, using and/or disclosing personal and/or sensitive data.

The methodology applied to ensure GDPR compliance has been expanded to other Group companies in order to apply a level of protection at least identical to that imposed by European regulations.

The Company has a Personal Data Protection Charter, published on its website. It ensures compliance with a strict confidentiality and security policy, under which bioMérieux is committed to data privacy and to processing its employees' data in a fair and transparent manner.

bioMérieux strives to ensure that personal data in its possession is:

- collected for clearly defined, explicit and legitimate purposes, and not subsequently processed in such a way as might prove incompatible with these purposes;
- processed fairly, lawfully and transparently with regard to the data subject (the individual);
- adequate, relevant and limited to what is necessary in order to achieve the purpose(s) for which it is processed (data minimization);
- accurate and, if necessary, updated;
- stored in a format not allowing for the data subject(s) to be identified for any longer than is necessary for the purpose(s) for which the data is processed;
- processed in such a way as to guarantee appropriate security;
- only transferred from one country to another on condition of (i) an adequacy decision issued by the European Commission or (ii) appropriate safeguards.

Governance: A committee in charge of data governance reporting to the Executive Committee was created in 2023. This committee's members include, among others, the Data Privacy Officer and the Information Systems Department, and its aim is to establish governance rules that will allow the Company to ensure data in its care is used safely and ethically.

The Data Privacy Department also relies on a network of local contacts within the organization's various entities and departments.

In response to these issues, bioMérieux has developed a personal data protection compliance program based on:

- the general personal data protection policy approved by General Management;
- the appointment of a global Data Protection Officer (DPO) reporting to the Executive Vice-President, Legal, Corporate Integrity and Public Affairs, and registered with the French data protection authority (*Commission nationale de l'informatique et des libertés* – CNIL);
- a Privacy Officer in the United States to ensure compliance with regulations in several North American regions, including Canada and the states of California, Virginia, Colorado, Utah, Connecticut, Iowa, Indiana, Tennessee, Montana, Texas, Maryland, etc.;
- a Privacy Officer for the Asia Pacific region to ensure compliance with the regulations in this geographic area, in particular for the new Chinese personal data protection regulation (PIPL);
- a Privacy Officer for the Europe Middle East and Africa region to ensure compliance with regulations in this geographic area, in particular, the GDPR for Europe but also all regulations in African countries (e.g. POPIA);
- a Privacy Analyst to support the global DPO;

(1) The General Data Protection Regulation (GDPR) is a European regulatory text that standardizes data processing across the entire European Union (EU). It came into force on May 25, 2018.

(2) The AI (Artificial Intelligence) Regulation or AI Act is a European regulation that introduces a common regulatory and legal framework for AI within the European Union. It came into force on August 1, 2024, with its provisions gradually coming into effect over the following 6 to 36 months.

- the appointment of a specific data privacy contact for the Latin America region;
- an international network of business line representatives within its subsidiaries and global functions. This network includes around 90 people, who act as a link with the data protection officers. This network of business line representatives is in charge of ensuring compliance with data protection regulations including the General Data Protection Regulation (GDPR) in Europe. It documents all processing of personal data within each person's perimeter and applies to all operational sites;
- a committee in charge of data governance (described above).

Actions implemented: bioMérieux takes all necessary precautions, including administrative, technical, organizational and physical measures, to protect its employees' personal data against loss, theft and falsification, as well as against any unauthorized access, disclosure, alteration or destruction.

However, the transmission of data via the Internet (including email) is in general never entirely secure. bioMérieux strives to protect the personal data in its possession but cannot guarantee the security of any data transmitted to or from bioMérieux.

bioMérieux deploys an online GDPR training course to educate new employees on their rights.

Regarding the protection of patient data, a specific training program is provided for employees who have access to health data, often associated with biological samples.

In 2024, the Company implemented:

- an updated internal manual with a questionnaire on personal data protection;
- a methodology for analyzing new projects involving personal data;
- dashboards to measure the performance of data protection measures;
- the development of a catalog of services by the Personal Data teams;
- an external audit of the documentary scope of GDPR compliance;
- an impact analysis on the entry into force of the new European AI Act regulation.

Cybersecurity

Topic: Information systems security has been identified by bioMérieux as a material issue.

Context: bioMérieux treats cybersecurity with the utmost vigilance to ensure protection of its information assets and to protect its customers and employees.

Risk: Cyber attacks and the failure or obsolescence of information systems expose the Company to personal data breaches and attacks by cyber criminals that result in high financial costs (ransomware, activities stalled, etc.).

Policy: bioMérieux's General Management is committed to protecting its data via a global Information Systems Security Policy (ISSP).

Finally, the processing of sensitive personal data (patients, employees) has been the subject of a privacy impact assessment, with potential risks highlighted and ranked, and remedial plans regularly monitored.

The Company has strengthened its compliance tool (OneTrust) in order to meet various current regulatory requirements on personal data protection.

It can, in particular:

- document personal data processing more accurately;
- standardize methodology and practices;
- evaluate the potential impacts of new projects starting from the design phase (Privacy by Design concept);
- reduce the number of processing-related risk assessments;
- manage potential data breaches more quickly;
- give the DPO visibility via consolidated dashboards;
- respond to requests from data subjects seeking to exercise their rights;
- record personal data security incidents.

The Company also uses third-party providers to host and transfer sensitive or personal information on patients to provide its customers with relevant and actionable information to support diagnosis and clinical decision-making. bioMérieux ensures that its partners meet stringent cybersecurity, personal data protection and compliance requirements.

Achievements:

- The OneTrust tool currently covers 65 bioMérieux subsidiaries processing personal data.
- In 2024, two training modules for employees with access to patient data regarding:
 - the U.S. federal regulations (HIPAA - Health Insurance Portability and Accountability Act), were delivered to 2,246 employees and nearly 88% of them completed the course;
 - the protection of patient data at global level, were delivered to 401 employees and nearly 96% of them completed the course.
- In 2024, no data breaches required a report to be filed with the competent authorities. The aim of the policies and actions described above is to continue to obtain this result.

The Company has also developed an IT Charter that must be applied by all users of its information system.

Governance: bioMérieux has set up a cybersecurity governance team responsible for applying the Company's ISSP. This governance is organized according to standard ISO 27001, with, in particular, an Information Security Management System. The Chief Information Security Officer (CISO) is responsible for this governance.

The CISO relies on security directives written in accordance with the ISSP. The Cybersecurity Governance Department relies on operational teams associated with cybersecurity.

The CISO heads Cybersecurity Governance and cybersecurity operational execution (Run and Build).

A Security Operation Center (SOC) ensures cybersecurity and monitors all the information systems. It is able to intervene in the event of an alert 24 hours a day, 7 days a week.

On a monthly basis, Security committees (including IS, R&D, Production, DPO, etc.) monitor the Company's security level through the analysis of security metrics, associated with action plans.

A Data Privacy Officer (DPO) is in charge of personal data protection. The DPO works in close collaboration with cybersecurity. The DPO is especially responsible for applying and monitoring the GDPR.

Actions implemented: The CISO offers a training and awareness-raising program for all bioMérieux employees.

Every year, bioMérieux organizes:

- phishing campaign simulations to assess the effectiveness of this training;
- vulnerability tests;
- hacking simulations;
- a "Red Team" simulated cyber attack of bioMérieux.

bioMérieux pays special attention to the protection of its information system, in particular through specific processes such as:

- protection from malware with EDR solutions;

- updates of its systems and applications;
- data management and backup;
- protection of data by workstation encryption;
- risk and IT crisis management;
- continuity plan management;
- monitoring project security;
- management of security incidents and monitoring new threats;
- obsolescence management;
- protection of email and Internet access;
- protection of its company network by a Network Security team;
- management of identities and access to bioMérieux's services and applications (by default, users are not administrators of their workstation);
- management of cybersecurity exceptions and vulnerabilities.

bioMérieux is subject to the EU NIS2 Directive⁽¹⁾ and has, therefore, put in place the necessary organization to meet NIS2 requirements.

Achievement: The Company has implemented an internal Global security score based on security metrics that are monitored every month, with an improvement goal set annually. The base score is updated annually to ensure continuous improvement.

3.6 Report on the certification of sustainability and taxonomy information

This is a free translation into English of the report on the certification of sustainability information and verification of the disclosure requirements issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with French law and professional auditing standards applicable in France.

Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 for the fiscal year ended December 31, 2024

To the Annual General Meeting of bioMérieux,

This report is issued in our capacity as the Statutory Auditor of bioMérieux. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852 for the fiscal year ended December 31, 2024 and included in Sections 3.1 to 3.5 of Chapter 3 "Sustainability Report" of the management report (hereinafter, the "sustainability report"), contained in the Universal Registration Document.

Pursuant to Article L. 233-28-4 of the French Commercial Code (*Code de Commerce*), bioMérieux is required to include the aforementioned information in a separate section of its management report. This information has been prepared in a context of the first-time application of the aforementioned articles, which was marked by uncertainties as to the interpretation of the legal texts, the use of significant estimates, the absence of established practices and frameworks, particularly for the double materiality assessment, and an evolving internal control system. This information provides insight into both the impacts of the Group's operations on sustainability matters and the ways in which such matters influence the development of its business, performance and position. "Sustainability matters" incorporate environmental, social and corporate governance matters.

Pursuant to part II of Article L. 821-54 of the aforementioned code, our task is to carry out the necessary procedures to issue an opinion, which expresses limited assurance as to:

- the compliance with the sustainability reporting standards adopted pursuant to Article 29 of Directive (EU) 2013/34 of the European Parliament and of the Council of December 14, 2022 (hereinafter referred to as "ESRS" for European Sustainability Reporting Standards) of the process followed by bioMérieux in determining the information disclosed, and its compliance with the requirement to consult the Social and Economic Committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code (*Code du travail*);
- the compliance of the sustainability information included in the sustainability report with the requirements of Article L. 233-28-4 of the French Commercial Code, including with the ESRS; and
- compliance with the disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement has been carried out in accordance with the ethical rules, including those on independence, and quality rules prescribed by the French Commercial Code.

It is also governed by the guidelines of the French audit regulator (*Haute Autorité de l'Audit*) "Limited assurance engagement – Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

(1) NIS2 is the European Union's updated directive on cybersecurity that aims to improve cybersecurity legislation across the EU.

In the three separate parts of the report that follow, one for each focus area of our engagement, we present the nature of the checks that we have carried out, the conclusions drawn from these checks and, in support of these conclusions, the elements to which we paid particular attention and the checks that we performed with regard to these elements. We would like to highlight the fact that we do not express a conclusion on any of these elements in isolation and that the audit procedures described should be considered in the broader context of contributing to the conclusions we have issued for each of the three areas of our engagement.

Finally, where we deemed it necessary to draw your attention to one or more aspect of the sustainability information provided by bioMérieux in its sustainability report, we have included an emphasis of matter paragraph.

Limitations of our engagement

As the purpose of our engagement is to provide limited assurance, the nature (choice of audit techniques), extent (scope) and timing of the procedures are less extensive than those required to obtain reasonable assurance.

Furthermore, this engagement does not guarantee the viability or the quality of management of bioMérieux, nor does it not provide an assessment of the relevance of the choices made by bioMérieux in terms of action plans, targets, policies, scenario analyses and transition plans, which is beyond the scope of ESRS reporting requirements.

It does, however, allow us to express conclusions regarding the process used to determine the sustainability information disclosed, the sustainability information itself, and the information disclosed pursuant to Article 8 of Regulation (EU) 2020/852; the non-detection or, on the contrary, detection of errors, any omissions or inconsistencies of such importance that they are likely to influence the potential decisions of readers of the information subject to this audit.

Our engagement does not cover any comparative data.

The ESRS compliance of the process followed by bioMérieux in determining the information disclosed, and its compliance with the requirement to consult the Social and Economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code

Nature of the checks carried out

Our work consisted in verifying that:

- the process defined and followed by bioMérieux has enabled it, in accordance with the ESRS, to identify and assess its sustainability impacts, risks and opportunities, and to identify those material impacts, risks and opportunities have led to the disclosure of sustainability information in the sustainability report; and
- the information provided about this process also complies with the ESRS.

We also checked compliance with the requirement to consult the Social and Economic Committee.

Conclusion of the checks carried out

On the basis of the checks we have carried out, we have not detected any material errors, omissions or inconsistencies regarding the ESRS compliance of the process followed by bioMérieux.

As regards the consultation of the Social and Economic Committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code, we inform you that this requirement was met.

Elements that received particular attention

The elements to which we have paid particular attention concerning the ESRS compliance of the process followed by bioMérieux to determine the information disclosed are presented below.

The identification of stakeholders

We have reviewed the analysis conducted by the entity to identify:

- the stakeholders that may affect, or be affected by, the entities in the reporting scope due to their direct or indirect activities and business relationships in the value chain;
- the primary users of sustainability statements (including the primary users of financial statements).

In view of this, we spoke with the relevant members of the Corporate Social Responsibility Department's taskforce and inspected the available documentation related to the stakeholder identification process.

We also reviewed the information provided in Note "3.2.3 Strategy" of the sustainability report to assess its consistency with the analysis carried out.

The identification of impacts, risks and opportunities

We have reviewed the process implemented by the entity for identifying actual and potential impacts (positive and negative), risks and opportunities ("IROs") in relation to the sustainability matters set out in AR 16 of the "Application Requirements" of ESRS 1, as presented in Note "3.2.4 Impact, risk and opportunity management" of the sustainability report.

We also assessed the scope used to identify the IROs, in particular in relation to the scope of the consolidated financial statements.

We reviewed the mapping of the IROs identified by the entity, including a description of how they are distributed in its own activities and the value chain, as well as their time horizon (short, medium or long term) and we assessed the consistency of this with our knowledge of the Group. We inspected the consistency of this mapping with the elements presented to the Board of Directors, the Executive Committee, and the Internal and External Stakeholders Committee.

The impact materiality and financial materiality assessment

Through interviews with members of the Corporate Social Responsibility Department's taskforce and our inspection of the available documentation, we obtained an understanding of the impact materiality and financial materiality assessment process implemented by the entity, and we assessed the compliance thereof with the criteria defined by ESRS 1.

We reviewed the decision-making process implemented by the entity to assess impact and financial materiality, and we assessed the presentation of this process in Note "3.2.4 Impact, risk and opportunity management" of the sustainability report.

In particular, we assessed the way in which the entity has established and applied the materiality criteria defined by ESRS 1, including those related to threshold setting, to determine which material information it discloses on metrics for material IROs identified in accordance with the relevant topical ESRS.

Compliance of the sustainability information included in the sustainability report with the requirements of Article L. 233-28-4 of the French Commercial Code, including with the ESRS

Nature of the checks carried out

Our work consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provide an understanding of the general basis for the preparation and governance of the sustainability information included in the sustainability report, including the general basis for determining the information relating to the value chain and the exemptions from disclosure used;
- the information is presented in such a way as to ensure its readability and understandability;
- the scope chosen by bioMérieux for this information is appropriate; and
- based on a sample selected in line with our analysis of the risks of non-compliance of the information provided and the expectations of users, this information does not contain material errors, omissions or inconsistencies, i.e., that are likely to influence the judgment or decisions of the users of this information.

Conclusion of the checks carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in the sustainability report with the requirements of Article L. 233-28-4 of the French Commercial Code, including with the ESRS.

Emphasis of matter

Without qualifying the conclusion expressed above, we draw your attention to paragraph "Specific Methods Used to Prepare Certain Sustainability Information for First-Time Application" in Section BP-2 - Disclosures in Relation to Specific Circumstances of the sustainability report, which outlines the procedure for preparing certain information, in view of the specific circumstances that shaped it, particularly given the context of the first-time application of Article L. 233-28-4 of the French Commercial Code.

Elements that received particular attention

Information provided pursuant to environmental standards (ESRS E1 to E5)

The elements to which we have paid particular attention concerning the ESRS compliance of information disclosed regarding climate change (ESRS E1) contained in Section 3.3.2 Climate Change (ESRS E1) of the sustainability report are presented below.

Our audit procedures involved:

- conducting interviews with the relevant persons responsible to inquire about the process followed by the entity to produce and assess such information, in particular a description of the policies, actions and targets put in place by the entity;
- defining and implementing appropriate analytical procedures, based on this information and our knowledge of the Group.

With regard to the information disclosed by the entity in Section 3.3.2 Climate Change (ESRS E1) of the sustainability report regarding its greenhouse gas (GHG) emissions, we also:

- reviewed the entity's GHG emissions assessment procedure, and in particular:
 - assessed the consistency of the scope used to assess GHG emissions with the scope of the consolidated financial statements, the activities under operational control, where applicable, and the upstream and downstream value chain;
 - reviewed the calculation methods for estimating data and the information sources consulted in the preparation of what we considered pivotal estimations, which the entity used for the presentation of its GHG emissions in the sustainability report.
- carried out specific tests:
 - assessed, based on tests, the emission factors used and the calculation of the related conversions as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent to the current state of scientific and economic knowledge and the quality of the external data used;

- for directly measurable data such as energy consumption related to Scope 1 & 2 emissions, reconciled, based on tests, the underlying data used to assess GHG emissions with the supporting documents.

With regard to the **transition plan** for climate change mitigation described in Section 3.3.2 Climate Change (ESRS E1) of the sustainability report, our work mainly entailed:

- assessing whether this transition plan reflects the objectives and commitments made by the entity's management bodies, it being specified that we are not required to express an opinion on the appropriateness or level of ambition of the objectives of this transition plan;
- reviewing whether the information disclosed regarding the transition plan meets the requirements of ESRS E1 and adequately describes the assumptions underlying such plan, it being specified that the methodologies used to assess the compatibility or alignment of greenhouse gas emission reduction targets at the undertaking level with the Paris Agreement are currently neither definitively established nor agreed upon;
- reviewing the decarbonization levers identified by the undertaking and, for a selection of them, reconciling their estimated quantitative contribution to the achievement of the GHG emission reduction targets with the available documentation.

Information provided pursuant to social standards (ESRS S1 to S4)

The information disclosed regarding own workforce (ESRS S1) is included in Section 3.4.1 bioMérieux Headcount (ESRS S1) of the sustainability report.

As regards this information, our main audit procedures involved:

- reviewing the sustainability information regarding own workforce included in the aforementioned section of the sustainability report;
- comparing the information provided with the information expected, taking into account the double materiality assessment carried out by the entity, and in particular the materiality of the matters and IROs identified by the entity;
- meeting with the persons responsible in order to:
 - review the process of collecting and processing the qualitative and quantitative information presented in Notes 3.2.1 Basis for Preparation and 3.2.2 Governance of the sustainability report in terms of methodology used to prepare the data;
 - reconciling this information with the available underlying documentation.

These audit procedures concerned:

- the policies described by the entity related to its own workforce regarding health and safety, diversity, or compensation;
- a description of the channels through which its own workforce can express their concerns and the follow-up action taken on reported issues: whistleblowing system.
- comparing the information obtained with our knowledge of the Group, with the information contained in the consolidated financial statements and the publications related to issues that we were able to identify;
- selecting information and, for each item of information:
 - reviewing the geographic scope for which the information was prepared;
 - reviewing how the entity applies the key concepts of ESRS S1 related to this information, such as the concept of employees or non-employees;
 - defining and implementing analytical procedures appropriate to the information reviewed;
 - assessing the compliance of the supporting documents with the corresponding information.

Compliance with the disclosure requirements under Article 8 of Regulation (EU) 2020/852

Nature of the checks carried out

Our work consisted in verifying the process followed by bioMérieux to determine the eligible and aligned nature of the activities of the entities included in the scope of consolidation.

It also entailed verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- compliance with the rules on presenting this information in such a way as to ensure its readability and understandability;
- based on a sample, that the information provided does not contain any material errors, omissions or inconsistencies, i.e. that are likely to influence the judgment or decisions of the users of this information.

Conclusion of the checks carried out

On the basis of the checks we have carried out, we have not detected any material errors, omissions or inconsistencies regarding compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

Information on eligible activities and key performance indicators and the accompanying information can be found in Section 3.3.1 Alignment with the European Taxonomy of the sustainability report.

The eligible nature of activities

Through interviews and a review of the related documentation, we assessed the entity's analysis of the eligible nature of its activities, CapEx and OpEx based on the criteria defined in the annexes to the delegated acts supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council.

Key performance indicators and accompanying information

For the turnover, CapEx and OpEx totals (the denominators) presented in the regulatory tables, we reviewed the reconciliations by the entity with the accounting data used as a basis for preparing the financial statements.

For the other amounts comprising the various indicators of eligible and/or aligned activities (the numerators), we:

- implemented appropriate analytical procedures;
- reviewed the amounts of turnover, CapEx and OpEx deemed eligible and/or aligned.

Finally, we assessed the consistency of the information contained in Section 3.3.1 Alignment with the European Taxonomy of the sustainability report with the other sustainability information in this report.

Lyon, March 14, 2025
The Statutory Auditor
ERNST & YOUNG et Autres
Sylvain Lauria

3.7 Other sustainability disclosures

3.7.1 bioMérieux's tax policy

Governance and tax strategy

bioMérieux's tax policy is responsible. bioMérieux's tax approach is aimed at ensuring compliance with local legislation and regulations, in letter⁽¹⁾ and spirit⁽²⁾, as well as with relevant international standards.

This tax policy was formally approved by the Board of Directors on March 13, 2024. It provides general guidance with regard to the Group's approach to taxation. It should serve as a reference for bioMérieux top management, and for all bioMérieux employees.

The bioMérieux tax policy is disclosed below and is also made available on the bioMérieux Intranet.

Fundamental principles of the tax policy

The Group's tax policy is defined according to the following principles:

1. A tax regime consistent with our business activity

bioMérieux's tax regime is a result of its business and operational choices:

- functions/risks of bioMérieux entities reflect an economic and operational reality;
- Group intellectual property and R&D activities are not located in a country for tax reasons;
- bioMérieux does not engage in tax avoidance⁽³⁾ schemes;
- bioMérieux has no entities in tax havens⁽⁴⁾, low-tax jurisdictions⁽⁵⁾ or non-cooperative countries and territories, other than purely for commercial activity.

As explained above, the existence of subsidiaries, or a presence, in the following countries is justified purely for commercial reasons: the United Arab Emirates, Hong Kong, Hungary, Ireland, the Netherlands, Russia, the United Kingdom, Singapore, Switzerland, and Taiwan. The taxable profit in these countries is in line with the OECD's arm's-length principle⁽⁶⁾. No entity resides in a country for tax reasons.

2. Compliance

bioMérieux ensures that all duties, taxes and contributions are reported and paid in compliance with local regulations, and in accordance with recognized international standards such as OECD guidelines.

The Tax Department reports to the Group's Finance Department. It draws on a network of internal contacts and on external consultants, depending on the issue. This department coordinates, raises awareness and supports the Finance Departments of each Group subsidiary in order to ensure they meet the standards of compliance required according to the Group's policy and standards.

3. International balance

bioMérieux has a transfer pricing policy, updated regularly, which complies with the arm's length principle and, generally, with OECD recommendations. This policy applies to all cross-border transactions within the Group.

In setting its transfer prices, the Company conducted a robust functional analysis of its activities, so as to compensate each Group company according to the functions performed, risks assumed, and assets and resources used.

Through this analysis, it has identified a number of "key entrepreneurs" (bioMérieux SA, bioMérieux Inc and BioFire) for the product and service lines on the market. These "key entrepreneurs" are primarily located in France and the United States. In accordance with OECD principles, they receive the residual compensation, i.e. the profit or loss, once all entities involved in the economic process, particularly commercial companies, have been fairly compensated.

4. Full cooperation with tax authorities

bioMérieux promotes open and proactive communication with tax authorities in all countries.

On December 11, 2024, the parent company, bioMérieux SA, signed a tax partnership agreement (a "trust-based relationship") with the French tax authorities. For bioMérieux, the aim of this partnership is to benefit from advice and discussion, so that its operations will be tax compliant as far upstream as possible. This initiative, offered by the French tax authorities, will allow bioMérieux to increase the legal certainty of its operations through tax rulings. The system is inspired by the "cooperative compliance" model used in other countries.

bioMérieux helps to draft the annual Country-by-Country Reporting (CbCR), which is submitted to the French tax authorities by the ultimate parent, Compagnie Mérieux Alliance, Institut Mérieux's parent company. France currently shares the CbCR data with more than 70 countries.

(1) The letter of the law: this refers to a literal interpretation of the law only.

(2) The spirit of the tax laws: this refers to the intention of the policy maker who wrote the respective law.

(3) Tax avoidance: tax avoidance is an abuse of the tax system, a deliberate attempt to get out of an obligation to pay tax by entering into a set of artificial financial arrangements which have little or no commercial purpose other than the reduction of a tax bill. Tax avoidance is unethical in that it seeks to undermine tax law and public policy and it is frequently found to be unlawful. Tax avoidance can be within the letter*, but not the spirit*, of the law.

(4) Tax havens: (offshore) countries or jurisdictions offering little or no tax liability. Tax havens may share only limited or no financial information with foreign tax authorities and may not require businesses to operate out of their country in order to receive tax benefits.

(5) Low-tax jurisdiction: for the purpose of this question, low-tax jurisdiction refers to any jurisdiction with significantly lower tax rates than the other jurisdictions in which the company operates.

(6) The arm's length principle: this valuation principle is commonly applied to commercial and financial transactions between related companies. It states that transactions should be valued as if they had been carried out between unrelated parties, each acting in their own best interest.

Contribution to the United Nations Sustainable Development Goal (SDG) 16

The United Nations Sustainable Development Goal (SDG) 16 is to promote peaceful and inclusive societies, ensure access to justice for all, and build effective, accountable and inclusive institutions. Through its responsible tax policy, the Group contributes to the socio-economic development of the countries in which it operates.

bioMérieux's tax liability includes a wide range of direct and indirect taxes, duties, social security contributions and customs duties.

Main corporate income tax data

The Universal Registration Document (URD) provides the following information about corporate income taxes:

- Explanation of the Group's tax liability ("tax proof") (see § 6.1.2, Note 25).
- Corporate income tax payments (see § 6.1.2, Note 16.2).

Income tax payments broke down as follows in the various regions where the Group operates:

Payments <i>In millions of euros</i>	2024	2023
North America	181	157
Europe/Middle East	7	27
Asia Pacific	14	17
Latin America	4	3
TOTAL	206	204

The Group's payment rate (income tax payments/income before tax) was 35.5% (vs. 46.7% in 2023). This high payment rate is explained by the loss-making situation in some countries.

3.7.2 Other information regarding biodiversity

The Company has placed special emphasis on the appearance of its facilities and on the landscaping and attractive architecture of its sites for a long time. It is therefore completely natural that, since 2015, a number of sites have worked with their green space maintenance subcontractors to improve how these spaces are managed with a view to protecting the environment by, for example, avoiding the use of pesticides and fertilizers, developing no-mow areas, mulching trees and beds, careful choice of tree species and installing beehives and insect hotels. Moreover, bioMérieux has installed bird or bat nests, as well as insect shelters and has built low walls to accommodate small fauna and ponds to house aquatic plants and a variety of fauna. The Company also fosters the development of endemic flora.

As part of sponsorship actions for fostering biodiversity preservation, in 2021, bioMérieux signed a three-year partnership with the French League for the Protection of Birds (*Ligue de Protection des Oiseaux*, LPO) for France, Birdlife for Spain and the *Lega Italiana Protezione Uccelli* (LIPU) for Italy. These associations conducted a diagnostic analysis of bioMérieux's sites to assess the biodiversity potential of the land and its specific natural features. They also provided advice on

making green space management more environmentally sound and performed annual monitoring of biodiversity within bioMérieux. In France, the Craonne and Marcy l'Étoile sites obtained "LPO refuge sites" status thanks to all their achievements fostering biodiversity, as part of an action plan carried out in conjunction with the LPO. Simultaneously bioMérieux, as part of its philanthropic actions, supports several projects led by associations specialized in the preservation of threatened species, animal welfare, and understanding and protecting biodiversity.

In 2016, bioMérieux acquired Hyglos, which owns an innovative endotoxin assay technique. With this acquisition, bioMérieux can now offer an alternative solution, thereby preserving a protected species. Previously, such assays required use of the blood of horseshoe crabs, an endangered species. As part of its veterinary activities, bioMérieux tests the effectiveness of its tests on animals. However, these studies are conducted *ex vivo* and do not affect the physical integrity of the animals tested. Nevertheless, the pillars of the WOA⁽¹⁾ (World Organization for Animal Health) which is an intergovernmental organization are applied when assessing suppliers.

(1) Founded in 1924, the WOA⁽¹⁾ focuses on transparently disseminating information on animal diseases, improving animal health globally and thus building a safer, healthier and more sustainable world. The five pillars are: freedom from hunger, malnutrition and thirst; freedom from fear and distress; freedom from heat stress or physical discomfort; freedom from pain, injury and disease; freedom to express normal patterns of behavior.