



BIOMÉRIEUX

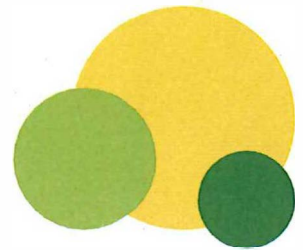
## United Nations Global Compact - Communication On Progress

Extract from the 2023 Universal Registration Document



PIONEERING DIAGNOSTICS

# **LETTER OF RENEWAL OF SUPPORT FOR THE GLOBAL COMPACT**



Since it was created in 1963, bioMérieux has been committed to the fight against infectious diseases. Our in vitro diagnostic solutions provide essential information to physicians so that they can make informed decisions and improve patient care. Our microbiological control solutions are also used to protect consumers' health, primarily in the agri-food and health industries.

The year 2020 has been extraordinary in more ways than one. Faced with the COVID-19 pandemic, healthcare leaders have felt the full weight of their responsibility towards citizens and patients all over the world. This has generated momentum of unprecedented scope and speed, driving innovation globally in the fields of diagnostics, treatments and vaccines. The pandemic has clearly revealed the vital role played by diagnostics in the healthcare chain, demonstrating its importance for screening, patient management and epidemiological surveillance.

True to our mission to improve public health, we very quickly mobilized our energies to take part in this international effort and to provide laboratories with tests to detect the new coronavirus.

At bioMérieux, Corporate Social Responsibility (CSR) is part of our DNA. In light of the growing expectations in this field, we have been emboldened to go one step further.

Following a very broad consultation with our stakeholders, in 2020 we formalized our CSR strategy, fully embedded in the Company's strategy.

By establishing these new social, societal and environmental ambitions at every level of our business, we further strengthen our commitment to improve our impact. At bioMérieux, we are convinced that by taking into account our entire ecosystem, and the interest of people everywhere, we will succeed in building a healthier world and a more inclusive society.

In this spirit, as we have done every year since 2003, we renew our support for the Global Compact and contribute to the United Nations Sustainable Development Goals.

A handwritten signature in blue ink, consisting of a stylized 'A' and 'M'.

**Alexandre Mérieux**  
Chairman



## 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 the diagnosis of 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 innovative *in vitro* diagnostics solutions 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 employees**, who all help to save lives.
- We foster transparent and ethical dialogue with **our 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.

# 3

## Corporate Social Responsibility

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bioMérieux is a corporate citizen, through its historic and pioneering commitment to the fight against infectious diseases. bioMérieux considers serving global public health to be an important responsibility, one that the Company takes very seriously throughout its various fields of expertise. The Company's history reflects a long-standing commitment to Corporate Social and Environmental Responsibility. Indeed, the human-centered values and the long-term vision held by the Mérieux family, the founder and majority shareholder through its holding company Institut Mérieux, form the bedrock of a responsible corporate culture translated into bioMérieux's strategy in all countries.

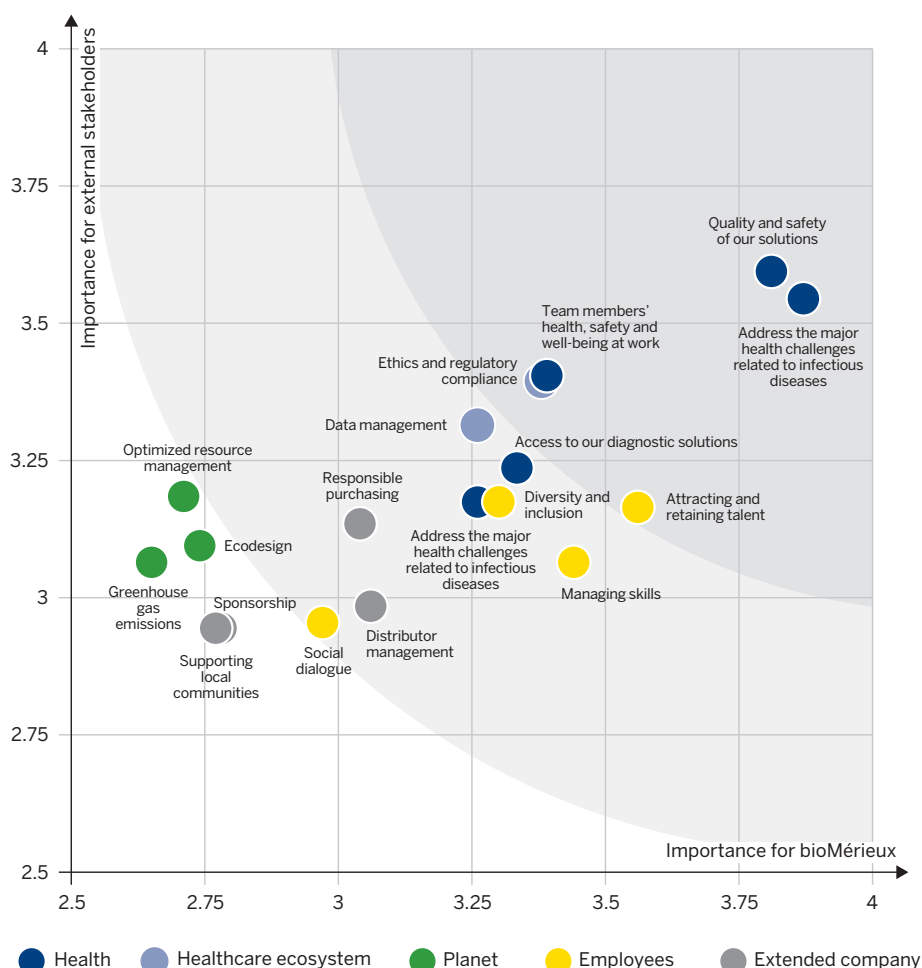
This Chapter 3 describes bioMérieux's CSR strategy and presents the vigilance plan.

## 3.1 Ambitions

### Materiality assessment, serving bioMérieux's CSR ambition

In 2020, bioMérieux conducted a materiality assessment with a sample group of 3,690 internal and external stakeholders (employees, managers, suppliers, distributors, hospitals, healthcare professionals, public institutions) in seven countries (Brazil, China, Ivory Coast, France, India, South Africa and the United States).

#### 2020 MATERIALITY ASSESSMENT



In 2023, against the backdrop of the CSRD (Corporate Sustainability Reporting Directive), and with the support of a dedicated taskforce, bioMérieux started its double materiality assessment and will disclose it in 2024.

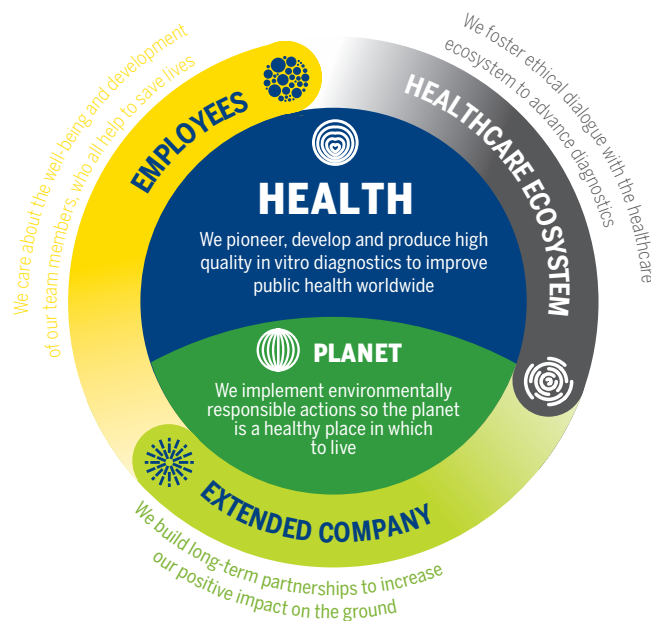


## Company purpose

In line with this, 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.

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

Today, the diagram below illustrates the bioMérieux CSR policy.



Ten major commitments have been defined for each of these pillars, with a goal of reaching the targets defined 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	Carbon emissions	Safety	Dialogue with patient	Communities
<b>+30%</b> of patient results <sup>(1)</sup> supporting AMS by 2025	<b>-50%</b> GHG absolute emissions in 2030 vs. 2019 scopes 1&2	Lost Day Incident Rate <b>÷2 to 0.6</b> in 2025 vs. 1.2 in 2020	associations <b>x2</b> by 2025 vs. 2021	<b>≥1%</b> of net income attributable to the parent company dedicated to Philanthropy (Endowment Fund excluded)
Antimicrobial Stewardship (AMS)	Environmental footprint	Diversity & Inclusion	Materiality assessment	Partners
<b>≥80%</b> of referenced antibiotics addressed by our AST solutions <sup>(2)</sup>	<b>-45%</b> water consumption <sup>(3)</sup> <b>-50%</b> energy consumption <sup>(3)</sup> <b>-50%</b> waste generation <sup>(3)</sup>	Corporate leadership team in 2025 <sup>(4)</sup> <b>&gt;40%</b> women <b>&gt;35%</b> international profiles	updated every <b>3 years</b>	Distributors covering <b>55%</b> of sales <sup>(5)</sup> trained on CSR by 2025

(1) 2019 estimation: 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 revenue.

(4) Members of the Executive Committee and N-1 with a global role (international profiles are defined as non-French).

(5) Sales realized through the distributors network.

## Performance recognized by non-financial rating agencies

Non-financial rating agencies have been evaluating the CSR performance of bioMérieux and have included it in their socially responsible capital expenditure indices.



### INDICES AND CERTIFICATIONS



#### FTSE4Good

June 2023  
Renewal of our  
certificate of inclusion  
on the index



#### Gaia Rating

October 2023  
Score 84/100



In 2022  
Score 81/100



#### CDP Disclosure Insight Action

December 2023  
Score C



In 2022  
Score C



#### Vigeo Eiris

September 2023  
No. 1 in our sector –  
60/100



In 2022  
62/100  
40 pts above  
the sector  
average



#### EcoVadis

January 2024  
Score 78/100 – Gold  
Top 5% of assessed  
companies



In 2022  
Score 78/100



#### Gender Equality Index

March 2023  
Score 93/100



In 2022  
Score 93/100



#### Dow Jones Sustainability Index

September 2023  
Score 70/100



In 2022  
+ 4 ranks  
Maintained in  
the World & the  
European DJSI.  
72/100



#### Feminization of SBF 120 management bodies

November 2023  
No. 69/120  
Score: 66/100



In 2021  
No. 37/120  
score: 69.83/100  
In 2022  
No. 44/120  
score: 70.83/100

### RECOGNITION



#### Science Based Targets initiative (SBTi)

November 2021  
Approval of the road map to  
1.5°C

## 3.2 Framework and governance

 <b>MONITORING</b>	<b>HR and CSR Committee Board of Directors</b>	<b>Executive Committee</b>	<b>Stakeholder Committee</b>
	Ensuring a high level of engagement in non-financial compliance, ethics and environmental and social responsibility.	Defining and implementing the strategies.	Expressing their expectations regarding CSR issues and making recommendations to contribute to achieving Sustainable Development Goals.
 <b>COORDINATION &amp; MONITORING</b>	<b>CSR Department</b>	<b>CSR Committee</b>	<b>CSRD task force</b>
	Directing the implementation of the CSR strategy, coordinating the advancement of the CSR action plan, developing the CSR strategy to meet expectations, managing networks, centralizing reporting.	<ul style="list-style-type: none"><li>• Incorporating CSR in local and global departmental action plans.</li><li>• Providing input for double materiality analysis.</li><li>• Team training and awareness raising.</li></ul>	<ul style="list-style-type: none"><li>• Preparing for the transition to CSRD.</li><li>• Providing an overview/ensuring the relevance with bioMérieux's activity.</li></ul>
 <b>IMPLEMENTATION &amp; ENGAGEMENT</b>	<b>Operational networks</b>	<b>Employees</b>	<b>Expert committees, committees, commissions</b>
	<ul style="list-style-type: none"><li>• Implementing the CSR strategy in operations to contribute to Sustainable Development Goals.</li><li>• Contributing to CSR reporting.</li></ul>	<ul style="list-style-type: none"><li>• Expressing their expectations regarding CSR issues.</li><li>• Contributing to the implementation of action plans.</li></ul>	<ul style="list-style-type: none"><li>• Climate and HSE committees.</li><li>• Workplace Equality Commissions; Health/welfare, training, housing, disability, catering.</li><li>• Social, Health and Working Conditions Committee.</li></ul>

### 3.2.1 Framework of the CSR policy

bioMérieux is committed to respecting human rights, international labor laws and conventions, to promoting diversity, inclusion, women's rights, the right of peoples to freely dispose of their natural resources, and the right to health.

Since 2003, bioMérieux has renewed its commitment to the United Nations Global Compact and contributes to the United Nations' 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).

### 3.2.2 Commitment at the highest levels

Corporate Social Responsibility (CSR) is driven by the Executive Committee, which monitors the implementation of ambitions and progress on a quarterly basis.

The CSR policy and non-financial risks are shared with the Audit Committee and the Board of Directors every year. The Board of Directors has a dedicated Human Resources, Compensation and CSR Committee (see Section 4.2.6.7).

The Company has an Operational Committee dedicated to CSR. This global CSR Committee brings together all of the Company's

functions, which engage in the process of co-constructing CSR goals, ensuring integration of CSR goals into the action plans rolled out across the organization. At the same time, local teams define their priorities for action to increase the Company's positive impact in the countries where it operates. Accordingly, the Company's CSR strategy and development strategy are closely linked and deployed at all levels of the Company. The CSR Committee is coordinated by the CSR Department.



### 3.2.3 Stakeholder dialogue

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

In 2022, bioMérieux established and published its **Dialogue with Stakeholders Charter**. This charter 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, the Group 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.

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

bioMérieux also set up a **Stakeholder Committee** in 2022. Representing the Company's stakeholders, this committee meets on a regular basis. It is composed of 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.

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 ecodesign and life cycle performance.

A summary of the discussions and expectations expressed by stakeholders on that day has been presented to the Executive Committee and is considered in the action plans, as part of a process of continuous improvement of the environmental impact of the Company's products.

The next Stakeholder Committee meeting is planned for January 2024 and will focus on the double materiality assessment.

### 3.2.4 Declaration of non-financial performance

Pursuant to Articles L. 225-102-1 and L. 22-10-36 of the French Commercial Code (*Code de Commerce*), the Company is required to prepare a non-financial performance statement (NFPS) in accordance with the laws and regulations in force. This NFPS presents information on how the Company takes into account the social and environmental consequences of its activities.

Given the nature of its business, the Company believes that the following issues are not major non-financial risks: combating food insecurity, animal welfare, and responsible, equitable and sustainable nutrition. In France, bioMérieux supports the civic

commitment of employees who wish to become army reservists or volunteer firefighters, by signing agreements granting them leave to perform these duties.

In accordance with French law on combating fraud (Law No. 2018-898), the Company's tax policy is detailed in section 3.8.3.

The table below summarizes the main elements of the NFPS. A detailed cross-reference table is presented in the appendix 1 (Cross-Reference Table for the Non-Financial Performance Statement).

<b>Business model</b>	pages 8 and 9 of this document
<b>Description of the main non-financial risks</b>	Sections 3.3 and 2
<b>Presentation of the policies applied with regard to those risks</b>	Section 3.4 to 3.8
<b>Policy outcomes including key performance indicators</b>	Section 3.4 to 3.8

To comply with legal requirements, bioMérieux has the presence and fairness of the social and environmental information contained in the Universal Registration Document audited each year. bioMérieux calls on the firm EY & Associés as an independent third party (see Section 3.10).

## 3.3 Analysis of risks and challenges

To analyze its risks and challenges, the Company developed non-financial mapping, then conducted a materiality analysis that confirmed the list of key issues initially identified.

### Table of risks and challenges in the context of NFPS

In order to identify its non-financial risks and challenges and respond to non-financial performance reporting requirements, bioMérieux draws on the Group's risk-mapping methodology.

It carries out a specific exercise with internal stakeholders, selected for their range of expertise, geographical coverage, and exposure to external stakeholders.

The Risk Department, supported by a Steering Committee drawn from the CSR, Legal, and Investor Relations Departments, oversees the identification and update of risks and challenges.






Risks and challenges, policies implemented and indicators are reviewed and approved at workshops with the relevant departments,

particularly Purchasing, Human Resources, Health, Safety and Environment, Ethics and Compliance, Quality, and Commercial Performance.

Risks and challenges are assessed for their potential impact and likelihood of occurrence using dedicated risk scales.

The non-financial risks and challenges map is presented to the Audit Committee.

The Company has decided to draw on the SASB guidelines to structure its reporting. It has adapted the presentation of non-financial risks and challenges to the pillars defined in its CSR strategy.






ISSUES	SDG	DESCRIPTION	POLICIES IMPLEMENTED	INDICATORS	2023 RESULTS	OBJECTIVES	PARAGRAPH AND PAGES
<b>HEALTH</b>							
<b>Public health mission</b>		Help protect the health of patients and consumers from infectious diseases	Provide healthcare professionals with diagnostic solutions to combat antimicrobial resistance	<ul style="list-style-type: none"> <li>Number of patient results supporting efforts to combat AMR</li> <li>Percentage of antibiotics covered by our Antimicrobial Susceptibility Testing (AST) solutions</li> </ul>	<ul style="list-style-type: none"> <li>+16% of patient results returned vs. 8.6% in 2022</li> <li>91% vs. 80.7% in 2022 of antibiotics covered by our solutions according to the Eucast reference and 92.3% vs. 90% in 2022 according to the CLSI reference Tier I to Tier IV</li> </ul>	2025 objectives: <ul style="list-style-type: none"> <li>30% increase in the number of patient results contributing to rational use of antibiotics relative to 2019</li> <li>At least 80% of antibiotics useful in human medicine included in our Antimicrobial Susceptibility Testing (AST) solutions</li> </ul>	Section 3.4.1 Section 3.4.2 Section 3.4.3 Pages 90, 91
<b>Product quality and safety<sup>(a)(b)</sup></b>		Produce and deliver high-quality products that comply with local/international standards and meet customer expectations	Maintain a quality management system and customer service Train and manage an internal network of quality auditors Certify production sites	<ul style="list-style-type: none"> <li>Number of ISO 9001 and ISO 13485 certified sites</li> </ul>	<ul style="list-style-type: none"> <li>ISO 9001 certifications: 56 sites and subsidiaries in 2023 as in 2022</li> <li>ISO 13485 certifications: 18 sites and subsidiaries in 2023 as in 2022</li> <li>All products are made on sites with an ISO-certified quality management system</li> </ul>		Section 3.4.4 Page 94
<b>PLANET</b>							
<b>Contribution to climate change mitigation<sup>(b)</sup></b>		Limit the impact of our activities (Scopes 1, 2 and 3) on the environment and climate change	Supply sites with renewable energy Develop sea freight and maximize transport routes Integrate our partners into the process Reduce the footprint of vehicle fleets	<ul style="list-style-type: none"> <li>Greenhouse gas emissions (Scopes 1 and 2)</li> <li>Greenhouse gas emissions (Scope 3)</li> <li>Percentage of suppliers adopting science-based targets (in CO<sub>2</sub> emissions)</li> </ul>	<ul style="list-style-type: none"> <li>GHG (Scopes 1 and 2): -2.7% (62,302 tCO<sub>2</sub>e) vs. -2.6% (62,764 tCO<sub>2</sub>e) in 2022 compared with 2019 (reference year) (64,432 tCO<sub>2</sub>e)</li> <li>40% of suppliers (by emissions) adopting science-based targets (in CO<sub>2</sub> emissions)</li> </ul>	2030 objective: <ul style="list-style-type: none"> <li>50% reduction in direct greenhouse gas emissions (Scope 1) and those from energy purchases (Scope 2) compared with 2019 (greenhouse gas emissions in absolute value)</li> </ul> 2026 objective: <ul style="list-style-type: none"> <li>Scope 3: Suppliers covering 67% of CO<sub>2</sub> emissions<sup>(c)</sup> adopting science-based targets</li> </ul>	Section 3.5.1 Section 3.5.2.1 Pages 94, 95
<b>Life cycle of products</b>	 	Ability to manage the life cycle of products by limiting their environmental impact, in compliance with international standards	Perform systematic life cycle analyses on our products, either comprehensive or targeting a specific stage Implement the resulting ecodesign action plans	<ul style="list-style-type: none"> <li>Progress in LCA (life cycle analysis) deployment across the Company's main ranges</li> </ul>	<ul style="list-style-type: none"> <li>40% of the product portfolio covered by a Life cycle Analysis (in 2023, by quantity sold)</li> </ul>	2025 objective: <ul style="list-style-type: none"> <li>90% of the product portfolio will be covered by a Life cycle Analysis (by quantity sold)</li> </ul>	Section 3.5.2.3 Page 102

(a) The Company does not disclose any objectives for these issues.

(b) These topics cover the main risks as assessed in the Company's risk-mapping.

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









ISSUES	SDG	DESCRIPTION	POLICIES IMPLEMENTED	INDICATORS	2023 RESULTS	OBJECTIVES	PARA-GRAPH AND PAGES
<b>Environmental footprint of activities</b>	 	Ensure the environmental performance (water, energy, waste) of our activities	Reduce waste production and increase recycling  Reduce water and energy consumption	<ul style="list-style-type: none"> <li>Total water consumption</li> <li>Total energy consumption/revenue</li> <li>Total quantity of waste/revenue</li> <li>Percentage of recycled waste</li> </ul>	<ul style="list-style-type: none"> <li>Water: -41%<sup>(b)</sup> (653,934 m<sup>3</sup>) vs. 2015 compared with -40% (640,601 m<sup>3</sup>) in 2022</li> <li>Energy: -40%<sup>(b)</sup> (231,258 MWh) vs. 2015 compared with -37% (236,402 MWh) in 2022</li> <li>Waste: -53%<sup>(b)</sup> (9,492 metric tons) vs. 2015 compared with -54% (9,097 metric tons) in 2022</li> <li>Waste: 59.35% of waste recovered</li> </ul>	2025 objectives: <ul style="list-style-type: none"> <li>45% reduction in water consumption compared with 2015 (ratio of water consumption to revenue)</li> <li>50% reduction in energy intensity compared with 2015 (ratio of energy intensity to revenue)</li> <li>50% reduction in waste generation intensity compared with 2015 (ratio of waste generation to revenue)</li> </ul>	Section 3.5.2.4 Section 3.5.2.2 Section 3.5.2.5 Pages 103, 100, 105
<b>EMPLOYEES</b>							
<b>Employee health and safety<sup>(a)</sup></b>	 	Ensure safe working conditions for employees and external providers	Continue to implement the Occupational Health and Safety management system  Develop a safety culture for all employees  Develop safety leadership tools	<ul style="list-style-type: none"> <li>Frequency rate of lost-time occupational accidents</li> <li>Frequency rate of total reportable occupational accidents</li> </ul>	<ul style="list-style-type: none"> <li>Frequency rate of lost-time occupational accidents: +43% compared with 2020 (2023 frequency rate: 1.71)</li> <li>Frequency rate of total reportable occupational accidents: +38% compared with 2020 (2023 frequency rate: 3.6)</li> </ul>	2025 objectives: <ul style="list-style-type: none"> <li>50% reduction in the frequency rate of lost-time occupational accidents compared with 2020, i.e. a rate of 0.6 or lower</li> <li>50% reduction in the frequency rate of total reportable occupational accidents compared with 2020, i.e. a rate of 1.2 or lower</li> </ul>	Section 3.6.2 Page 110
<b>Diversity and inclusion<sup>(a)</sup></b>		Develop an inclusive culture and promote diversity within the Company	Implement the HR vision  Develop and implement collective agreements  Roll out non-discrimination policies  Promote diversity and raise employee awareness	<ul style="list-style-type: none"> <li>Gender breakdown of manager and team manager headcounts (Women/Men)</li> <li>Rate of internal promotion (Women/Men)</li> <li>Breakdown of employees with disabilities</li> </ul>	<ul style="list-style-type: none"> <li>38% of the Executive Committee and corporate leadership positions to be filled by women<sup>(d)</sup></li> <li>Executive headcount: M 54% F 46%</li> <li>Manager headcount: M 56% F 44%</li> <li>In France, 50% of managers are women</li> <li>Women account for 49% of internal promotions (global rate of internal promotion: 10.16%)</li> <li>Employees with disabilities:               <ul style="list-style-type: none"> <li>Europe: 0.70%,</li> <li>Americas: 5.03%,</li> <li>Asia-Pacific: 0.08%.</li> </ul> </li> <li>In 2022, France: 6.36%<sup>(c)</sup></li> </ul>	2025 objective: <ul style="list-style-type: none"> <li>For at least 40% of the Executive Committee and corporate leadership positions to be filled by women<sup>(d)</sup></li> </ul>	Section 3.6.3 Page 112

(a) These topics cover the main risks as assessed in the Company's risk-mapping.

(b) Ratio in relation to revenue and compared with 2015.

(c) The employment rate for 2023, which is also expected to show an increase, cannot be disclosed at the date of this document. This is because the French employee and employer social security contribution collection agency, Urssaf, has stated on its website that employers will have to declare their obligation to employ disabled workers (DOETH) during their April 2024 salary declaration. The 2023 rate will be published in the 2024 Universal Registration Document.







(d) Executive Committee and n-1 with a global position.

ISSUES	SDG	DESCRIPTION	POLICIES IMPLEMENTED	INDICATORS	2023 RESULTS	OBJECTIVES	PARA-GRAPH AND PAGES
<b>Managing skills and headcount</b> (a)(b)	 	Anticipate headcount and skills required to respond to the Company's strategy and market trends	Strengthen skills and headcount planning process Implement personal training and development plans Roll out the training program in partnership with Mérieux Université	<ul style="list-style-type: none"> <li>Number of training hours per employee</li> <li>Training completion rate</li> </ul>	<ul style="list-style-type: none"> <li>Total training hours: 321,726 hours (vs. 281,723), or an average of 23 hours per employee (compared with 21 hours in 2022)</li> <li>Employee training rate: 94.5%<sup>(c)</sup></li> </ul>		Section 3.6.5 Page 117
<b>Attracting and retaining talent</b> (a)(b)	 	Attract and retain talent	Roll out the global and regional HR roadmap Strengthen the employer brand Develop internal mobility plans Develop succession plans Step up employee share ownership Develop employee engagement	<ul style="list-style-type: none"> <li>Arrivals and departures</li> <li>Number of employees who were promoted during the year</li> <li>Absenteeism rate</li> <li>Engagement score according to the global engagement survey</li> </ul>	<ul style="list-style-type: none"> <li>Arrivals with permanent contracts: 2,333 (vs. 2,120 in 2022)</li> <li>Arrivals with fixed-term contracts: 308 (vs. 373 in 2022)</li> <li>Voluntary departures: 1,199 (vs. 1,390 in 2022)</li> <li>Dismissals: 493 (vs. 367 in 2022)</li> <li>Promotions: 1,366 employees (vs. 1,168 in 2022)</li> <li>Absenteeism rate:               <ul style="list-style-type: none"> <li>Americas: 1.9%,</li> <li>Asia-Pacific: 0.52%,</li> <li>EMEA: 5.59%.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>To be in the top 25% of companies in our sector for employee engagement</li> </ul>	Section 3.6.6 Page 118
<b>HEALTHCARE ECOSYSTEM</b>							
<b>Regulatory compliance</b> (a)(b)		Safeguard the legal and regulatory compliance of activities	Organize structured monitoring and appropriate governance	<ul style="list-style-type: none"> <li>Audit and inspection findings</li> </ul>	<ul style="list-style-type: none"> <li>The inspections were all successfully completed and contribute to the Company's continuous improvement plans</li> </ul>		Section 3.7.5 Page 126
<b>Data protection</b> (a)(b)		Process and protect the personal data of employees, third parties and patients	Implement the GDPR compliance plan Secure buy-in for our policies from suppliers Conduct impact assessments on the Company's processes Introduce a procedure for managing third-party data breaches	<ul style="list-style-type: none"> <li>Number of data incidents or breaches</li> </ul>	<ul style="list-style-type: none"> <li>There were no data breaches that required reporting to the competent authorities</li> </ul>		Section 3.7.6 Page 127

(a) The Company does not disclose any objectives for these issues.

(b) These topics cover the main risks as assessed in the Company's risk-mapping.

(c) Total number of employees trained over total number of employees.

ISSUES	SDG	DESCRIPTION	POLICIES IMPLEMENTED	INDICATORS	2023 RESULTS	OBJECTIVES	PARAGRAPH AND PAGES
<b>Business ethics</b> <sup>(a)(b)</sup>		Prevent breaches of business ethics	Strengthen the governance in place  Promote the whistleblowing procedure and raise awareness amongst employees and third parties  Roll out the Company's anti-corruption policies and procedures  Continue the employee and distributor training program	Online training completion rate: <ul style="list-style-type: none"><li>Corruption prevention for employees,</li><li>Corruption Prevention for distributors,</li><li>Code of Conduct</li></ul>	The training completion rate was: <ul style="list-style-type: none"><li>86.42% for corruption prevention measures (by employees).</li><li>The training campaign on corruption prevention for distributors was launched in December 2023. The performance measure is unavailable at the time of publication of this document.</li><li>92.05% for the Code of Conduct</li></ul>		Section 3.7.7 Page 129
<b>EXTENDED COMPANY</b>							
<b>Sustainable and responsible purchasing</b> <sup>(a)(b)</sup>	 	Develop and maintain sustainable and socially responsible purchasing practices	Promote and roll out the Responsible Procurement Charter to suppliers  Incorporate CSR criteria at each stage of the supplier relationship (qualification, selection, business reviews, etc.) and support their development  Secure critical supply chains	<ul style="list-style-type: none"><li>Number of suppliers evaluated by an external rating agency on CSR criteria, and % of expenditure covered</li></ul>	<ul style="list-style-type: none"><li>40% of suppliers adopting science-based targets in CO<sub>2</sub> emissions<sup>(c)</sup></li><li>720 strategic suppliers were mainly rated by EcoVadis (vs. 536 in 2022), representing 62% of spending on purchases (vs. 55.8%)</li></ul>	Objective 2026: <ul style="list-style-type: none"><li>Scope 3: Suppliers covering 67% of CO<sub>2</sub> emissions<sup>(c)</sup> adopting science-based targets</li></ul>	Section 3.8.1 Page 132
<b>Distributor management</b> <sup>(b)</sup>	 	Manage the network of distributors in accordance with the Company's requirements and expectations	Strengthen the process for selecting and approving distributors  Streamline and standardize distribution contracts  Standardize sales policy  Continue to train distributors in bioMérieux practices  Regularly review the performance of distributors	<ul style="list-style-type: none"><li>Assessment of distributors' performance and skills</li></ul>	<ul style="list-style-type: none"><li>In 2023, distributors accounting for 21% of sales from the indirect channel were trained</li><li>18 distributors (vs. 9) representing 16% of sales (vs. 7%) made through this channel are EcoVadis certified</li></ul>	2025 objective: <ul style="list-style-type: none"><li>Provide CSR training to distributors accounting for 55% of sales from the indirect channel</li></ul>	Section 3.8.2 Page 133
<b>Philanthropy</b>		Enhance solidarity with local communities	Participate in social and cultural initiatives, in partnership with local associations and NGOs	<ul style="list-style-type: none"><li>Percentage of net profit attributable to the parent company dedicated to philanthropy</li></ul>	<ul style="list-style-type: none"><li>5.8 million or 1.61% of net income attributable to the parent company dedicated to philanthropy in 2023</li></ul>	<ul style="list-style-type: none"><li>Dedicate 1% or more of net income attributable to the parent company to philanthropy</li></ul>	Section 3.8.4 Page 135

(a) The Company does not disclose any objectives for these issues.

(b) These topics cover the main risks as assessed in the Company's risk-mapping.

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



## 3.4 Our impact on health

bioMérieux's mission is to help improve patient care and protect consumer health in the face of infectious diseases. Diagnostic tests provide essential information to clinicians and enable bioMérieux to address public health challenges such as antimicrobial resistance, sepsis and combating emerging pathogens.

### 3.4.1 Antimicrobial resistance: observations and issues

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 recourse 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<sup>(1)</sup>:

- more than 10 million deaths per year 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<sup>(2)</sup>;
- common medical interventions (chemotherapy, transplants, various surgeries, etc.) will become very risky.

#### ANTIMICROBIAL RESISTANCE (AMR) AND SEPSIS ARE THE SAME FIGHT

Sepsis is a life-threatening organ dysfunction. It is induced by an excessive immune response to a serious infection. There are 49 million sepsis cases worldwide each year and 11 million deaths<sup>(3)</sup>.

The fight against AMR and the fight against sepsis are linked. The stakes are high because patients with sepsis with resistant pathogens have a mortality risk twice that of those whose pathogens are not resistant<sup>(4)</sup>. Diagnostics is essential to identify the nature of the pathogen, adapt the treatment and monitor the patient's response to prevent any deterioration in their condition, especially development into sepsis. If sepsis is suspected, antibiotic therapy must be administered very quickly. Any delay in treatment initiation may have fatal consequences<sup>(5)</sup>. The prescription of broad-spectrum antibiotics as a first-line treatment contributes to the development of AMR. It should therefore be reserved for patients in a situation of septic shock and, once sepsis is diagnosed, the clinician should be assisted in determining the most appropriate antibiotic treatment for the patient.

The complete "Sepsis Management" range is dedicated to patient care at all stages of the disease.

The implementation of antimicrobial stewardship (AMS) policies is an essential tool for combating AMR<sup>(6)</sup>. The key role of *in vitro* diagnostics is reflected in this approach.

Diagnosis can be used to differentiate between viral and bacterial infections. 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 the patient level, diagnostic tests provide information about the pathogen responsible for an infection 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.

At the 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.

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 Section 1.3 Strategy). bioMérieux's line of *in vitro* diagnostics solutions is the most comprehensive on the market for combating antimicrobial resistance (see Section 1.2.3.1) by means of tests to identify pathogens and detect their antimicrobial resistance and susceptibility profile (see Section 1.2.3.2).

(1) 2016 Jim O'Neill Report on Antimicrobial Resistance (AMR).

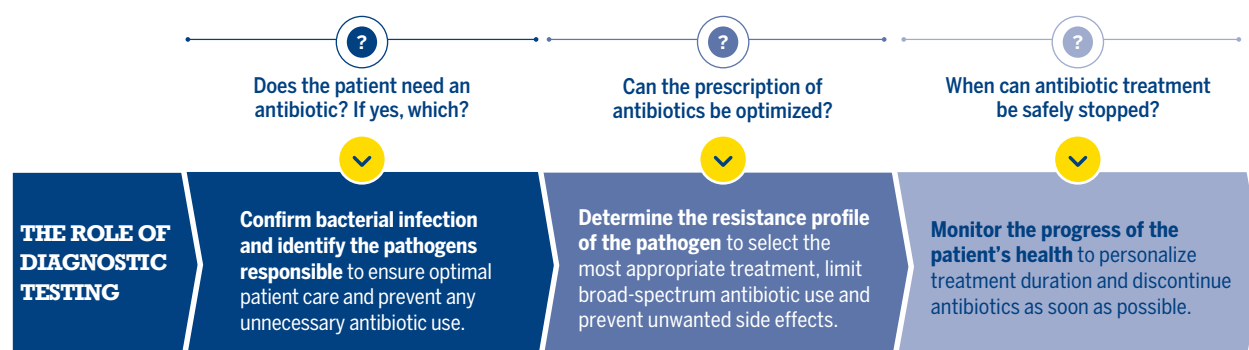
(2) The King's Fund, What if antibiotics stopped working? Article written in 2017 ([www.kingsfund.org.uk](http://www.kingsfund.org.uk) accessed November 22, 2023).

(3) <https://apps.who.int/iris/bitstream/handle/10665/334216/9789240010789-eng.pdf>

(4) Hanberger et al. *Int J Antimicrob Agents*. 2011 Oct. Increased mortality associated with methicillin-resistant *Staphylococcus aureus* (MRSA) infection in the intensive care unit: results from the EPIC II study.

(5) Kumar A, Roberts D, Wood KE, et al. Duration of hypotension before initiation of effective antimicrobial therapy is the critical determinant of survival in human septic shock. *Crit Care Med*. 2006;34(6):1589-1596.

(6) 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/>




### 3.4.2 bioMérieux's commitments in the fight against antimicrobial resistance

As a pioneer in the diagnosis of infectious diseases, bioMérieux develops tests that can identify pathogens, detect their potential antimicrobial resistance, and analyze their antimicrobial sensitivity in order to help physicians precisely determine the appropriate treatment. 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.

For this reason, bioMérieux has committed to increasing the number of results provided in the fight against AMR by 30% between 2019 and 2025.

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.

 <p><b>HEALTH</b></p> <p>We pioneer <i>in vitro</i> diagnostics solutions to improve public health worldwide</p>	<p><b>Major commitments:</b></p> <ul style="list-style-type: none"> <li>• <b>+30% of patient results</b> supporting AMS by 2025</li> <li>• <b>≥ 80%</b> of referenced antibiotics addressed by bioMérieux's <b>AST solutions</b></li> </ul>	<p><b>2023 Results:</b></p> <ul style="list-style-type: none"> <li>• <b>+16%</b> outcomes returned vs. 8.6% in 2022</li> <li>• <b>91%</b> vs. 80.7% in 2022 of antibiotics covered by our solutions according to the Eucast reference and <b>92.3%</b> vs. 90% in 2022 according to the CLSI reference Tier I to Tier IV</li> </ul>
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### 3.4.3 The multiple actions undertaken by bioMérieux in this fight

In addition to its portfolio of solutions, bioMérieux's contribution takes the form of several initiatives described below.

#### Creation of Aurobac

In 2022, bioMérieux joined with Boehringer Ingelheim and Evotec to create the Aurobac joint venture for the purposes 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.

### 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 antibiotic resistance and antimicrobial stewardship. These practical guides are available in English on bioMérieux's website.

In 2019, bioMérieux opened a training center in Abidjan dedicated to healthcare professionals. Since then, more than 156 laboratory technicians have received special training in blood culture, identification and antimicrobial susceptibility testing (AST) to combat microbial resistance. In 2022, bioMérieux also supported

awareness-raising and educational activities regarding antimicrobial stewardship in several countries including Ivory Coast, Burkina Faso, Kenya, Benin, Mauritania, Nigeria and Algeria.

Scholarships are also awarded to scientific societies for medical education activities (ESCMID, ISID, ESICM, Africa CDC, ASEAN, the Latin American ALADDIV).

Furthermore, bioMérieux supports continuing education sessions leading to accreditations for healthcare professionals (webinars and workshops) (see Section 3.7.4).

Because antibiotic resistance is increasing sharply due to the excessive and inappropriate use of antibiotics, preserving the efficacy of antibiotics has become critical.

That is why, in 2023, Mérieux Université created the AMR mural, a workshop designed to raise awareness of the global public health problem of antibiotic resistance.

Thanks to this tool, our team members can find out what antibiotic resistance is, what are its causes and consequences, what solutions are being considered, and what each of us can do at our own level.

Almost 300 team members have already been trained within the Group.

The ambition is to raise awareness amongst the general public, including our employees.

A version for children (aged 10 to 14) should be available in 2024.

The Company is developing a range of open access educational manuals on topics related to antimicrobial resistance and antimicrobial stewardship. These practical handbooks are available in English on bioMérieux's website<sup>(1)</sup>.

### 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 microbial resistance in hospitals. bioMérieux is the sole private sponsor. In 2022, over 90 countries participated, involving over 1,300 hospitals and more than 500,000 patients. Also, this methodology has been integrated as a key pillar in the new European DRIVE AMS project aiming to improve prudent antimicrobial use (AMU) and strengthen AMU surveillance in 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, 2023 saw the deployment of the outpatient module.

This new feature was developed for patients who are not admitted overnight, a population for which AMU data are generally limited. This module is particularly useful for facilities such as outpatient clinics, primary or community healthcare centers and certain hospital departments including emergency, day surgery and outpatient departments.

Global-PPS has been written about in major publications, including Lancet Global Health, 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 six peer-reviewed publications and participation in various conferences during the year.

### Actions within industrial consortia

The Company has also been involved in launching the **AMR Industry Alliance**, one of the largest private-sector coalitions established to provide sustainable solutions to curb antimicrobial resistance. bioMérieux sits on the Board of Directors of AMR Industry Alliance as a representative of the

diagnostics industry. The Alliance produces annual reports on its activities and the activities of its individual members and drives progress through its working groups on access, appropriate use, research and science, and manufacturing.

(1) <https://www.biomerieux.com/corp/en/educational-support.html>



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 in Community-Acquired Acute Respiratory Tract infections, including one co-directed by bioMérieux called ADEQUATE (Advanced Diagnostics for Enhanced QQuality 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 distributed over six European countries. Through a thorough understanding of value indicators and barriers to the adoption of diagnostics, VALUE-Dx will develop and improve health economic models and policy recommendations with the objective of reducing AMR.

### Support for international initiatives

The Company supports numerous initiatives to help combat microbial 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.

The **cooperation agreement** with the Center for Infectious Disease Research and Policy (CIDRAP) was renewed. In 2023, it gave rise to the production of three policy briefs on the emerging role of outcome research in AMR diagnostics, especially when coupled with health economics, as well as an article on the key role patients could play in fighting antimicrobial resistance (AMR), in particular, in helping pharmaceutical and biotech companies develop new products to address the rise in resistant bacteria.

In **Nigeria**, in 2021, bioMérieux signed a collaboration agreement with the German Agency for International Cooperation (GIZ) in order to support the Nigerian Center for Disease Control (NCDC) in the fight against AMR. The goal is to promote and implement antimicrobial stewardship programs. This is the first time that bioMérieux has carried out a partnership of this type in Africa.

As a global leader in diagnosis of infectious diseases, bioMérieux has made responsible antimicrobial management one of its priorities. On the strength of this expertise, the Company was chosen by the **Fleming Fund** as a partner in a UK investment program endowed with £265 million to combat antimicrobial resistance in 21 resource-limited 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, thus has become responsible for deploying its solutions in 15 countries of this program. In each of these countries, a clinical laboratory and a veterinary reference 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, Bhutan, Bangladesh, India, Indonesia, Nigeria, Sierra Leone and Vietnam. This program contributes to the third United Nations Sustainable Development Goal, which is that of health and well-being, in which antimicrobial resistance (AMR) has been recently officially added.

### Research collaborations

Strategic partnership with Oxford Nanopore for sequencing Technology (see Section 1.5.1)

### Establishing Antimicrobial Stewardship Centers of Excellence

bioMérieux has selected several hospitals from among its historical partners to establish AMS 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 bioMérieux AMS Center of Excellence is supported by a cross-disciplinary team dedicated to managing the relationship 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 AMS 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, 13 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.

75% of R&D capital expenditure is dedicated to the fight against microbial resistance (see Section 1.5.1.1).

### 3.4.4 Product quality and safety

Every day, 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 Section 1.4).



**ISO 9001 certifications:** 56 sites and subsidiaries in 2023 as in 2022.


**ISO 13485 certifications:** 18 sites and subsidiaries in 2023 as in 2022.

All products are made on sites with an ISO-certified quality management system.

## 3.5 Preserving the planet, our greatest resource

### 3.5.1 Objectives and governance

bioMérieux's major commitments to reducing its environmental footprint by 2025 and 2030 are presented below:

 <p><b>PLANET</b></p> <p>We implement environmentally responsible actions to preserve the planet as a healthy place to live</p>	<p><b>Major commitments:</b></p> <p>2030 objective:</p> <ul style="list-style-type: none"> <li>Reduce Scope 1 and 2 absolute greenhouse gas (GHG) emissions by 50% compared with 2019 to contribute to the fight against global warming</li> </ul> <p>2026 objective:</p> <ul style="list-style-type: none"> <li>Scope 3 objective: engage suppliers covering 67% of CO<sub>2</sub> emissions<sup>(a)</sup> to adopt science-based targets</li> </ul> <p>2025 objectives:</p> <ul style="list-style-type: none"> <li>Reduce water consumption by 45% compared with 2015 (ratio of water consumption to revenue)</li> <li>Reduce energy intensity by 50% compared with 2015 (ratio of energy intensity to revenue)</li> <li>Optimize production (-50% compared with 2015) and recycling of waste (&gt;85%),</li> <li>90% of the product portfolio will be covered by a Life cycle Analysis (by quantity sold)<sup>(b)</sup></li> </ul>	<p><b>2023 Results:</b></p> <p><b>GHG:</b> -2.7% (62,302 tCO<sub>2</sub>e) vs -2.6% (62,764 tCO<sub>2</sub>e) in 2022, compared with 2019 (reference year) (64,432 tCO<sub>2</sub>e)</p> <p><b>40%</b> of suppliers adopting science-based targets (in CO<sub>2</sub> emissions)<sup>(a)</sup></p> <p><b>Water:</b> -41%<sup>(c)</sup> (653,934 m<sup>3</sup>) vs. 2015 compared with -40% (640,601 m<sup>3</sup>) in 2022</p> <p><b>Energy:</b> -40%<sup>(c)</sup> (231,258 MWh) vs. 2015 compared with -37% (236,402 MWh) in 2022</p> <p><b>Waste:</b> -53%<sup>(c)</sup> (9,492 metric tons) vs. 2015 compared with -54% (9,097 metric tons) in 2022</p> <p><b>40%</b> of the product portfolio covered by a Life cycle Analysis (in 2023, by quantity sold)</p>
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(a) Emissions covering purchased goods and services, fuel and energy related activities (upstream transportation and distribution, business travel and employee commuting).

(b) New target set in 2023.

(c) Ratio in relation to revenue.

### Organization and operations

The control of environmental risks and the reduction of bioMérieux's environmental footprint (see Section 2.2.2.6) are governed by the global Health, Safety and Environment policy, which covers all activities in the value chain.

bioMérieux assesses its impact on the environment (soil, water, air, noise, energy, waste, etc.). Its initiatives are part of an approach based on non-wasteful and responsible use of natural resources and primary raw materials.

The Company has introduced a Health, Safety and Environment management system. 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 Health, Safety and Environment (HSE) department reports to the Senior Executive Vice-President for Global Quality, Manufacturing & Supply Chain, a member of the Company's Executive Committee. The orientations, policy, objectives and monitoring of results are supervised by the quarterly HSE Steering Committee, which is attended by the CEO and several members of the Executive Committee (representing global quality functions for Manufacturing & Supply Chain, R&D, Human Resources & CSR, Finance, Purchasing, Information Systems, and Clinical Operations).

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, HSE technicians) depending on the site's size and risks. Approximately 50% of our sites have an Energy Manager dedicated to the management of their energy sufficiency and efficiency plans;
- for each subsidiary, an HSE representative is appointed and 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.)

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 (identification of major risks and management of 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:

- at the arrival of every new employee;
- for 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 the projects to reduce waste and energy consumption: ad hoc training in the relevant functions (production operators, packaging teams) to reduce unwarranted product scrap.

In 2022, the North Ryde industrial site in Sydney obtained initial ISO 14001 certification. As such, it joins the sites of Craonne, Combourg, Marcy l'Étoile, La Balme, Saint-Vulbas, Grenoble and Verniolle (France), Tres Cantos (Spain), Florence (Italy) and Durham, St. Louis and Lombard (United States), bringing the total number of certified production sites to 86%.

## 3.5.2 Taking action for the climate and the environment

Climate Change ambition was on the agenda of the following Board of Director meetings:

- focus on the Energy Efficiency and Sufficiency topic in December 2022;
- focus on the Decarbonization strategy in May 2023.

Moreover, the updated version of the CO<sub>2</sub> reduction investment plan has been presented to the Board of Directors.

### 3.5.2.1 Greenhouse gas emissions: a goal validated by the Science Based Target initiative

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 November 2021:

- reducing Scope 1 and 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 to ensure 67% of its suppliers' emissions covering purchased goods and services, fuel and energy related activities, upstream transportation and distribution, business travel and employee commuting, will have science-based targets by 2026.

This information can be accessed on the SBTi website.

Roadmaps have been deployed in various business lines (manufacturing, packaging, R&D, purchasing, supply chain, etc.) so that each contributes to reducing scopes 1, 2 and 3 CO<sub>2</sub> emissions. Specific monitoring enables each business line to track its own performance.

To accomplish this initiative, bioMérieux relies on:

- an analysis of its greenhouse gas emissions (scopes 1, 2 and 3);
- a governance based on a Steering Committee made up of the directors of the global functions concerned (Manufacturing, Vehicle Fleets, Purchasing, Supply Chain, CSR, etc.) under the supervision of the Executive Director of Global Quality, Manufacturing and Supply Chain, who is a member of the Executive Committee;
- a training plan with Climate Fresk.

Furthermore, bioMérieux is also involved in the Carbon Disclosure Project (CDP) (see Section 3.1) and uses the results to structure its approach.

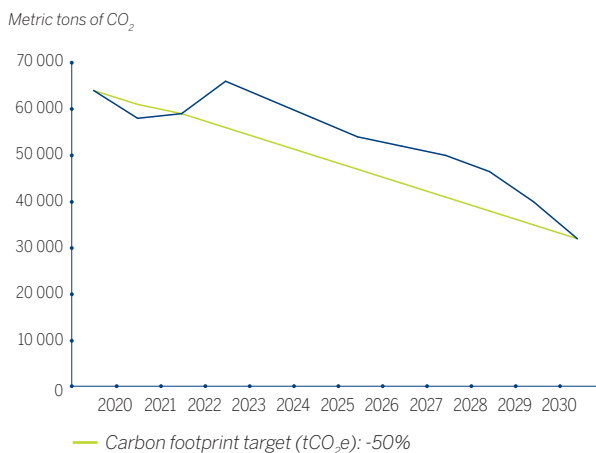


## Actions implemented

### Reducing Scope 1 & 2 emissions

The company roadmap developed to reduce its Scope 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).

### EVOLUTION OF CARBON FOOTPRINT (GROUP)



The Energy Usage-related part of the road-map consists of both Sufficiency and Efficiency actions (discussed in section 3.5.2.2) and decarbonization actions.

bioMérieux follows a decarbonization strategy based on reducing the use of fossil fuels by implementing low-carbon technologies and increasing the share of renewable energy in overall consumption (through the installation of on-site generation facilities, such as photovoltaic panels or through the implementation of PPA-type renewable electricity supply contracts), following 3-level prioritization:

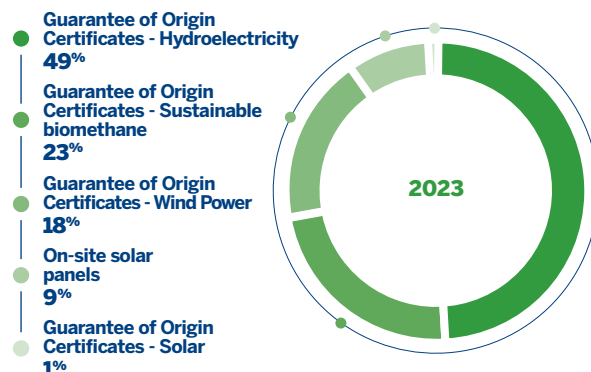
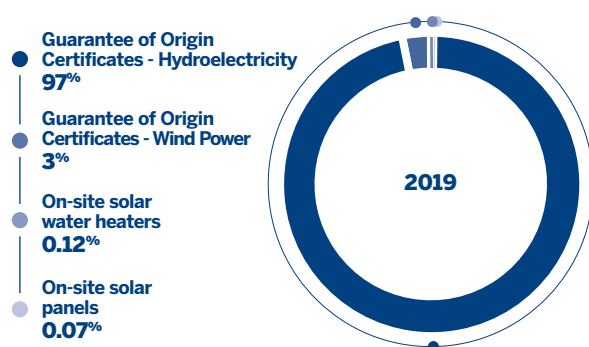
- priority 1: self-generation from onsite production facilities, as far as is technically feasible;

- priority 2: procurement of renewable electricity *via* Purchase Power Agreements (PPA) or Biomethane Purchase Agreements (BPA). Our capacity to contract such high value procurement agreements may be limited by market availability. PPA are not yet available at the Durham site, due to the fact that North Carolina has a regulated electricity market;
- priority 3: procurement of renewable electricity *via* Energy Attribute Certificates.

The bioMérieux Renewable Energy Consumption Scheme at the end of 2023 is as follows:

- solar Panels are operated on our sites located in Grenoble, La Balme, Saint-Vulbas (FR), Sydney (Australia), Rio de Janeiro (BR), Durham (US) and Salt Lake City (US). Installation of additional solar panels is in progress or is planned in the coming years;
- 3 PPA signed to date for our US site in St. Louis (operations starting in 2025), and our sites in France (operations starting in 2024 and 2025);
- 50% of the electricity consumption for France and 100% of the electricity consumption for Italy and Spain are procured *via* Energy Attribute Certificates in accordance with the EU Guarantee of Origin scheme;
- in 2023, 53% of the electricity consumption in Durham and 84% in Lombard was procured *via* Energy Attribute Certificates in accordance with the US REC scheme;
- since 2023, 54% of natural gas usage in France and Spain has been procured *via* Sustainable Biomethane guarantees of origin;
- fuel consumption has been reduced in La Balme (FR) by 55% since 2019 by implementing heat recovery systems.

Total Renewable Energy consumption in 2023 was 48,732 MWh. It accounts for 21% of total energy consumption whereas it accounted for around 12% in 2019 to 2022. The spread of these renewable sources in 2023 is showed below:



The reduction of Car fleet emissions constitutes the 2<sup>nd</sup> part of the Scope 1&2 emissions reduction roadmap. Company cars are provided to some specific employees in 27 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.

### Reducing Scope 3 emissions

Efforts to reduce these emissions are, in particular, supported by decarbonization of the bioMérieux upgradient value chain: the Company works on engaging its key suppliers (by Emissions) to adopt Climate Change strategies. bioMérieux set a 2026 target, validated by the SBTi, of engaging suppliers representing 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 2023, SBT engagement status was 40% (versus 28% end of 2022), that is to say 88 of the top carbon emitters. In order to support this target, Global Purchasing is deploying a program to raise purchasers' awareness, improve supplier selection, educate and support suppliers in the SBTi target approval process and monitor supplier CO<sub>2</sub> performance.

Other initiatives are implemented to reduce other scope 3 emissions as described below:

#### Reducing CO<sub>2</sub> emissions in the shipping of finished products:

- integration 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 freight, and reduces the use of air freight, for its finished products:
  - Sea freight accounted for 59% at the end of 2023 vs. 49% in 2022. The finished goods chargeable weight increased by 5% in 2023,
  - Sea freight for Reagents accounted for 68% (versus 60% in 2022, and 48% in 2019).

The Transport sector's recovery compared to the previous year is helping to optimize the management of stocks and transport lead time to increase sea freight;

- 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. In 2022, products were routed by the Turkish subsidiary in Iraq by truck, replacing planes;
- domestically, subsidiaries are gradually switching to transporters operating "last mile" transportation with low carbon vehicles. After France, bioMérieux's Brazilian teams have implemented 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. In order to encourage the development of sustainable biofuels for transportation, we purchased Sustainable Maritime Fuel avoiding the emission of 1,600 metric tons of CO<sub>2</sub> in 2023. We do not consider this emission avoidance in our Carbon accounting;
- the location of various logistical centers making it possible to route finished products from sites to subsidiaries and then from subsidiaries to customers is one component of the CO<sub>2</sub> emissions of our supply chain. Accordingly, projects for relocating these logistical centers are regularly being studied and then implemented. In 2022, an additional center was opened in China and will make it possible to increase domestic distribution efficiency in this country and thereby reduce associated emissions.

**Business Travel:** the Company is pursuing an active policy of reducing and optimizing travel, supported by guidelines to help team members 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. In 2023, bioMérieux set an internal target to reduce travel-related emissions by 10% compared with 2022. In order to launch a specific action to which all departments can contribute, the Company has set up a report to inform teams of their contribution throughout the year.

**Remote maintenance and upgrading of instruments:** the Company, having pursued the development of the VILINK™ IT solution, released a new version in 2023, providing bioMérieux customers with remote incident resolution, maintenance and upgrade services. The new version improves the security, speed and added benefits of VILINK™.

In 2022, approximately 150,000 remote sessions were performed by bioMérieux engineers, approximately 5,000 software updates were performed via VILINK and approximately 30,000 security patches were deployed using VILINK. VILINK 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 onsite dispatch rate by approximately 35% for connected customers, significantly reducing bioMérieux's carbon footprint.

In 2024 bioMérieux will increase 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 car-pooling with tangible initiatives in Grenoble, Marcy and Craonne [FR] and Salt Lake City [US], the use of public transport wherever possible, and the use of electric bicycles, by paying subsidies to employees. The Marcy l'Étoile and Craonne (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

(US) and Salt Lake City (US). 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, Craonne 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. EV (Electrical Vehicle) charging systems have been made available to employees at several sites in France.

For a number of years, the Company has had an active remote working policy which helps to reduce commuting.

**Car fleet:** employees with a Company car are offered a range of hybrid and electric vehicles. As part of bioMérieux's commitment to reduce its emissions from Scopes 1 and 2, it will increase the proportion of low-carbon vehicles in the coming years

**Employee commitment:** the Company has chosen to raise awareness of climate change amongst its employees, in particular with the Climate Fresk tool. Since 2021, bioMérieux has rolled out an initial program mainly with functions or roles in the organization related to the Company's Climate Action Plan (Supply Chain, Purchasing, Energy and HSE teams on production sites) in around 20 countries. In 2023, 1,819 employees were trained reaching a total of 3,090 employees trained in 40 countries at the end of 2023. These training sessions were conducted by a team of more than 56 internal facilitators located in several countries, e.g. Australia, Kenya, Ivory Coast, Belgium, China, France, India, South Korea, Italy, United States, etc.

## 2023 Achievements

The emissions categories assessed include Scopes 1, 2 and 3 of the Greenhouse Gas (GHG) Protocol, as described in section 3.9.3.

Scope	Significant emissions categories	2023 emissions in thousands of tCO <sub>2</sub> e (± uncertainty)	2022 emissions in thousands of tCO <sub>2</sub> e (± uncertainty)	2021 emissions in thousands of tCO <sub>2</sub> e (± uncertainty)	2020 emissions in thousands of tCO <sub>2</sub> e (± uncertainty)	Reference Year 2019 emissions in thousands of tCO <sub>2</sub> e (± uncertainty)
Scope 1	Direct emissions (Scope 1)	23	25 (good)	24 (good)	23 (good)	25 (good)
Scope 2	Energy procurement (Scope 2)	39	41 (good)	36 (good)	35 (good)	39 (good)
Annual percentage change Scopes 1&2 vs. reference Year		-2.7%	3%	-7%	-9%	N/A
Scope 3		1,219	1,025 (high)	1,005 (high)	1,002 (high)	907 (high)
Annual percentage change Scope 3 vs. reference Year		19%	2%	0%	11%	N/A

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

Some of the above past CO<sub>2</sub> emissions have been updated following the updates of some emissions factors (e.g. the annual electricity emissions factor update), the impact of some continuous improvements in the accounting methodologies used by the Company or its suppliers.

### Scopes 1 and 2 emissions

The methodology for calculating scope 1 & 2 emissions was reviewed in 2022 in order to:

- reinforce the consideration of the Market Based methodology of the GHG Protocol applied at the beginning of 2022 on scope 2 emissions for 2019 to 2021;
- change the basis of scope 2 emissions factors to ensure it is updated dynamically. This new basis was used to recalculate the emission volumes from 2019 to 2022;
- change the basis of scope 1 emission factors that included upstream emissions until 2021, when a specific calculation of these emissions was integrated for the first time in the Company's scope 3. The volumes of scope 1 emissions have been recalculated with this new basis for emission factors for the years 2019 to 2022.

These changes do not require bioMérieux to submit an updated file to SBTi considering that the change in calculated emissions does not affect the Company's capacity to reach its approved targets.

2023 was the 1<sup>st</sup> year that bioMérieux not only dynamically updated the residual electricity emissions factors that affect the past Scope 2 emissions but also some Scope 3 emissions items: depending on the regions, the update frequency varies and applies to different years. This phenomenon will apply every year. In 2022, the residual Electricity Emissions Factor for France was significantly downgraded mainly due to the discontinuation of several Nuclear Plants. When this last version of the factor was issued in June 2023, it mechanically increased the Company's Scope 2 emissions *versus* the 2022 URD release. 2023 Scope 2 emissions will also be calculated using this downgraded 2022 residual Electricity Emissions Factor for France as long as the 2023 update is not available (expected release in the second quarter of 2024). 2023 Scope 2 emissions will, therefore, be updated in the 2024 URD (decrease expected).

### Scope 3 emissions

Scope 3 emissions reported in the table above include estimates made since 2021 for purchases of goods and services, fixed assets, energy-related emissions (not included in Scope 1 and 2), transport of raw materials and consumables to the Company's sites.

### Purchased goods and services

Emissions for this category were assessed for 2019 to 2023. They account for the majority of the Company's Scope 3 emissions, a feature shared by companies in the same industrial sector.

### Upstream transportation and distribution

In 2021, for the first time, the Company carried out an assessment of emissions from the transport of raw materials and consumables to its sites.

### Capital goods

Emissions in this category were assessed for the years 2019 to 2023.

### Fuel and energy-related activities not in Scopes 1 & 2

Emissions in this category were assessed for the years 2019 to 2023.

### Employee commuting

Emissions in this category were assessed for the years 2019 to 2023.

### Business travel

Emissions in this category were assessed for the years 2019 to 2023.

### Use of sold products

A change in the basis of emissions factors related to electricity consumption by country in 2022 and 2023 (see comments on scope 1 & 2) this year led to a revision of emissions volumes from 2019 to 2023. The emissions of our instrument-installed base is calculated considering the emissions of all our instruments used in the different customer countries during the year, which is different from the GHG Protocol suggested methodologies but much more appropriate and relevant to our business model.

### End-of-Life treatment of sold products

The calculation methodology was improved in 2023 in order to better consider regional waste context specificities and led to a revision of the emissions volumes from 2019 to 2023. However, the order of magnitude of this emissions item remained unchanged.

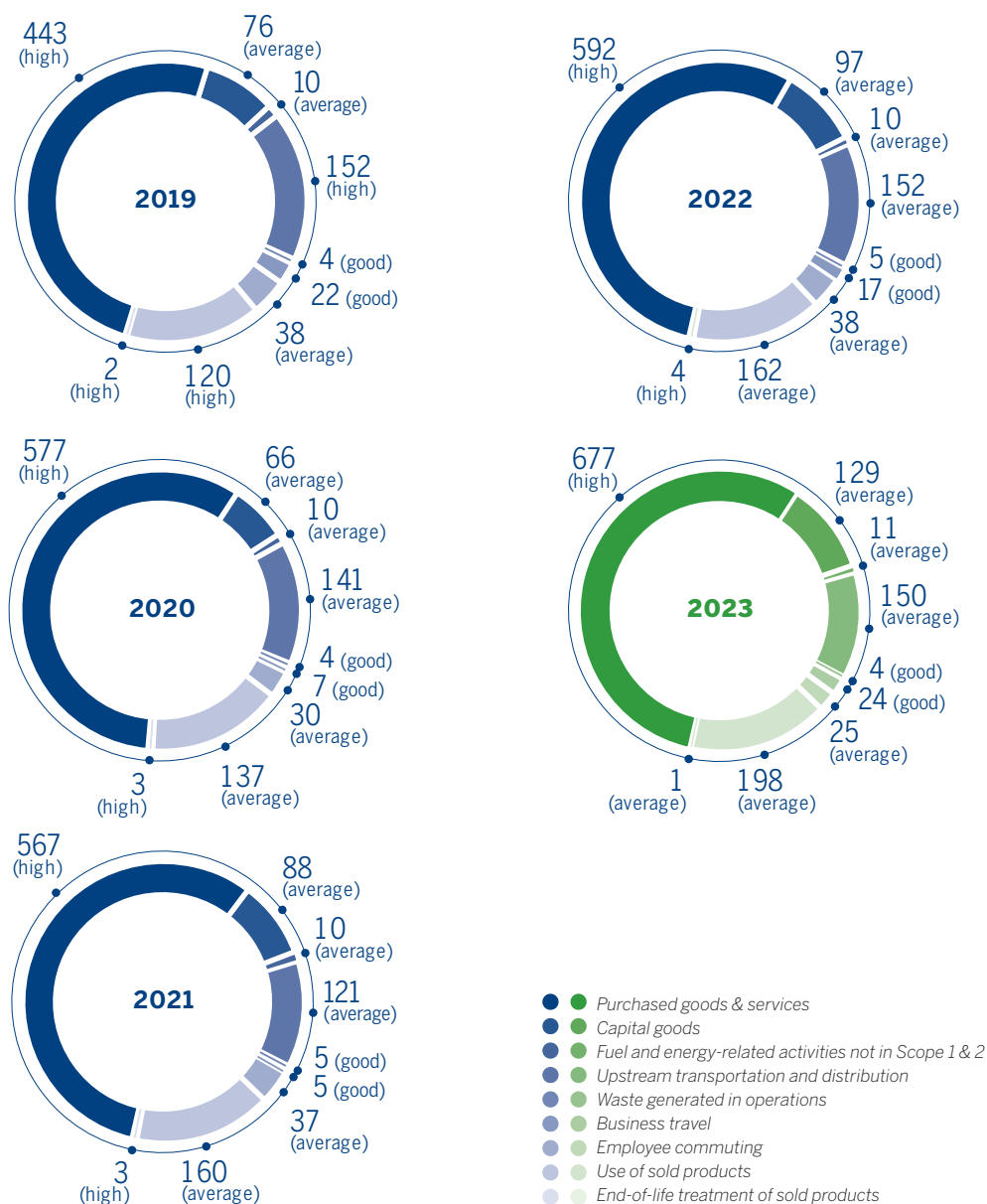
### Upstream leased assets

The Company measures the emissions of joint ventures and sites that do not own land or buildings in the same way as all of its subsidiaries and therefore reports these emissions in Scopes 1 and 2.

### Other emissions items

The other emissions items are not considered relevant to the Company's business.

Details of emissions calculated for Scope 3 (in thousands of tCO<sub>2</sub>e and uncertainty) is represented in the following chart:



### 3.5.2.2 Energy management

The Company implements an Energy Sufficiency & Efficiency program:

- on the existing assets, utilities and processes, based on the following principles:
  - detailed monitoring to map consumption by assets and/or activity. In particular, Marcy and Craponne manage monitoring using digital tools,
  - performance of efficiency audits by external companies to gain technical insight on reduction actions. Such audits are conducted periodically at all our French sites and Durham, St. Louis and Lombard in the US,
  - implementation of actions planned over several years in accordance with our company targets, in particular, CAPEX projects planned via the Company long-range investment planning;
- on new projects: prior to constructing or refurbishing buildings, simulations are performed (e.g. lighting, heating, ventilation, and air conditioning in summer). Efforts are made to find ways of reducing consumption to a low, or very low, level through systems that are researched, promoted and gradually applied.



## Actions implemented

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

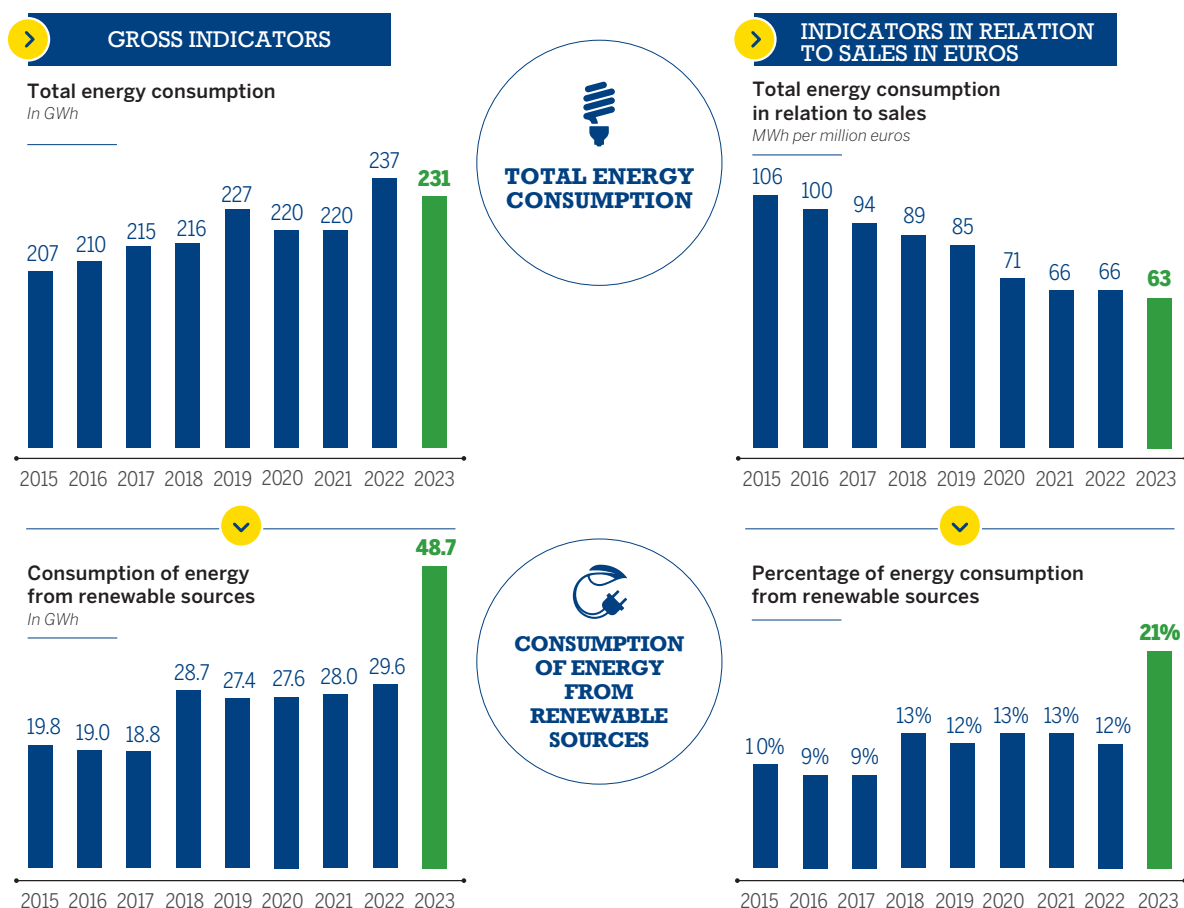
- **Lighting:** replacement of standard lighting with LED lighting, as well as automatic lighting like in Tres Cantos (Spain), Combours, Marcy l'Étoile, Craponne (France), Durham and St. Louis (US). Also, some sites, like Tres Cantos, work on optimizing lighting requirements in internal and external areas.
- **Insulating buildings and utilities:** like superheated water pipeworks at the Marcy site, all or some of the buildings in La Balme, Marcy and St. Louis.
- **Obsolescence of utilities or processes** like boilers in Marcy, HVAC (heating, ventilation and air-conditioning) in Lombard, air compressors in Craponne, etc.

- **Optimizing heating and cooling needs:** like automatic adjustment of energy production and/or air flows, heat recovery, peak energy demand reductions, etc.
- **New eco-construction standards:** new buildings for tertiary activities of significant size are subject to HQE (La Balme, Craponne), LEED (St. Louis) or BREEAM (Marcy l'Étoile) environmental certification.

Furthermore, at the request of the French government, the Company implemented a sobriety plan over the winter period to generate an effective reduction of 10% of its energy consumption over this period. The plan successfully integrated one-off measures in addition to the ongoing measures already planned. On certain sites, it was even possible to close buildings to completely shut down their energy supply.

## 2023 Achievements

The Company's total energy consumption and the percentage of consumption of energy from renewable sources in 2023 are detailed below, according to the organizational scope covered (see Section 3.9):



### 3.5.2.3 Ecodesign of products

Ecodesign involves incorporating environmental criteria from the product (or service) design stage. The aim is to reduce its impact on the planet 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 raw materials and parts, product manufacture), its distribution, its use and end of life.

bioMérieux's ecodesign approach covers the environmental performance of new projects as well as products that are already on the market. It should enable bioMérieux to optimize the environmental impact for its activities, as well as for its suppliers and customers.

#### Actions implemented

To better understand and classify product environmental issues in priority order, bioMérieux conducts Life Cycle Analyses<sup>(1)</sup> (LCA) of two major ranges (VIDAS® and VITEK®), relating to complete solutions (instruments, reagents and consumables).

These LCAs highlighted that:

- the electricity consumed during the customer's use of the instrument is the life cycle step that contributes the most to the environmental footprint of these two solutions;
- the distribution of reagents to customers is the step generating the second-highest environmental impact, followed by their production (for the VITEK® range).

These first LCAs enabled the Company to classify its actions in order of priority, in order to make its ecodesign approach as effective as possible.

The following aspects now guide all the decisions relative to the environmental performance of products:

- energy performance of instruments;
- optimization of packaging and reduction of single-use plastics;
- establishment of a circular economy.

Ecodesign has been integrated into the development process for new products. Thus, any new development project for a product is subject to at least three ecodesign actions. The environmental assessment of each project is carried out by means of sixty questions.

Risks to human health and the environment are assessed for 100% of our reagents and are maintained and disclosed to Users via the associated Material Safety Data Sheets, as well as prevention and protection measures.

To date, only reagents containing 4-(1,1,3,3-Tetramethylbutyl) phenol, ethoxylated as preservative are within the scope of the REACH annex XIV list of substances subject to authorization. The use of this regulated substance in our products is covered by either an official authorization from ECHA or an exemption from authorization. The total volume was 1,214,000 in 2023 for products covered by an official authorization and 15,500,000 in 2023 for products covered by an exemption.

Ecodesign is also applied when existing products are reviewed. For example, teams are working on extending the shelf life of certain reagents. In order to deploy the environmental progress plan across all of the Company's business lines, holistic governance has been put in place based on:

- a dedicated steering committee composed of members of the Executive Committee representing the R&D, manufacturing & supply chain, marketing and HSE functions, which meets three times a year;
- around thirty contact points covering the main functions of the Company in the different regions, both for clinical and industrial activities;
- a network of eco-partners, each representing our sites in Europe whose objective is to promote the concept of ecodesign, foster the expression of innovative ideas by teams on the ground and foster connections between production and R&D.

At the same time, in order to strengthen employee skills, bioMérieux has developed and rolled out remote training. The program includes two modules: a "basic" level that explains the life cycle of a product and its environmental impacts, accessible to all employees, and an "advanced" level intended for key functions directly involved in ecodesign (R&D, Production, Purchasing, Supply Chain, etc.).

## 2023 Achievements

### Deploy Life Cycle Assessment in main ranges

2025 target: perform **LCAs** on 90% of the product portfolio (by quantity of reagent sold, 2022 basis).

2023 Results: **LCAs** were performed for the VITEK® and VIDAS® ranges.




	2023 (actual)	2024 (planned)	2025 (planned)
Total coverage (%)	40%	57%	90%

(1) According to a methodology complying with ISO 14040 and 14044 standards.

More environmentally sound packaging

After replacing white boxes with brown boxes on the production line for VIDAS® reagents and Petri dish culture media in 2022, bioMérieux adopted this ecopackaging for the TEMPO®, NUCLISENS® and GENE-UP® ranges as well as for the tubes and

bottles produced at the Combourg site. Simultaneously, cardboard packages were optimized (reduced thickness and flap size), which has already achieved a saving of 110 metric tons of cardboard per year.

CONVERT FINISHED PRODUCT SECONDARY PACKAGING TO BROWN PACKAGING			
2025 target: brown secondary packaging for 95% of the product portfolio (by number of reagent test units)			
	2023 (actual)	2024 (planned)	2025 (planned)
Total coverage (%)	32%	89%	95%

The Company’s Global Supply Chain function has also set up a multi-annual program seeking to improve its tertiary packaging practices. Annual improvement actions are sought in each country where packaging operations are carried out. For example:

- in 2022, the Brazil subsidiary conducted actions to eliminate polystyrene foam as thermal insulation for finished products that must be kept at a controlled temperature. A saving of six metric tons of material will therefore be achieved each year. An action plan has been developed for 2023;

- In 2023, initiatives were underway in some ASPAC countries to validate and switch from polymer foam-based cold packaging to biodegradable packaging;
- Since the footprint of finished products is also partially due to CO<sub>2</sub> emissions for their transport, actions are also being taken in this area (see Section 3.5.2.1).

VIDAS® KUBETM, A NEW ECODESIGNED AUTOMATED SYSTEM

The VIDAS® KUBETM, the next generation automated immunoassay system, was developed as a result of lessons learned from the life cycle analysis of the VIDAS® solution (instruments and reagents). Since energy consumption has the greatest environmental impact, VIDAS® KUBETM has been equipped with a sleep mode: it can be paused overnight when it is not in use and programmed to start again in the morning at the time desired by the operator. Energy consumption has been reduced by up to 52%. Other ecodesign criteria have been introduced, such as reparability to extend its useful life, and modularity, which facilitates adapting its capacity to the needs of the laboratory.

Circular Economy

bioMérieux has a number of ongoing ecodesign and circular economy projects. For instance, the Company is working worldwide to apply the rules of the circular economy to its decommissioned instruments, with either refurbishment and second-hand use, or local recycling.

The Company is also exploring ways of recycling some single-use plastics after they have been used by customers.

Some of these innovative projects are conducted in partnership with key customers (both clinic and industry sector).

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.

3.5.2.4 Water management

Water is used by the Company in formulating its products. It is also used in refrigerating facilities, such as cold storage rooms, in controlled atmosphere areas and as a coolant in the manufacturing process. In this case, the Company prioritizes closed-circuit systems.

Actions implemented

For the water needs of its manufacturing sites, bioMérieux uses the local water supply. The Company does not directly extract water from the natural environment, except for the cooling requirements of its logistics platform located in Saint-Vulbas (France). At this site, a heat exchanger makes it possible to use

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 specific local restrictions on water supply on a permanent basis. As regards possible seasonal restrictions, bioMérieux strives to comply with occasional water-use restrictions issued by local authorities in the event of drought, for example, regarding watering green spaces.

bioMérieux's initiatives to reduce water consumption at its industrial sites involve the optimization of its manufacturing processes (reviewing water requirements and replacing old equipment with more efficient equipment or less wasteful technologies).

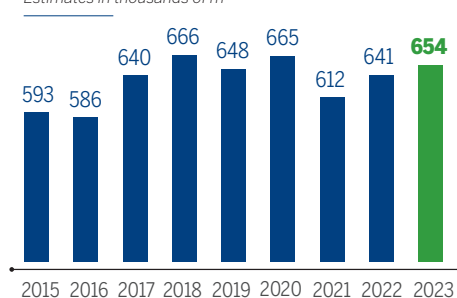
## 2023 Achievements

The consumption of public water and groundwater and the amount of wastewater discharged by the Company in 2023 are detailed below, according to the organizational scope covered (see Section 3.9).

### GROSS INDICATORS

#### Water consumption (all sources)

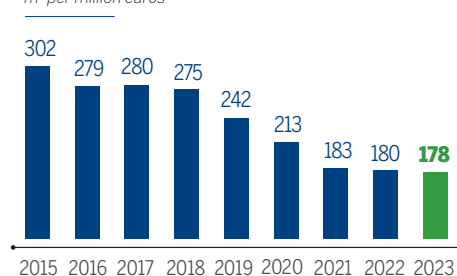
Estimates in thousands of m<sup>3</sup>



### INDICATORS IN RELATION TO SALES IN EUROS

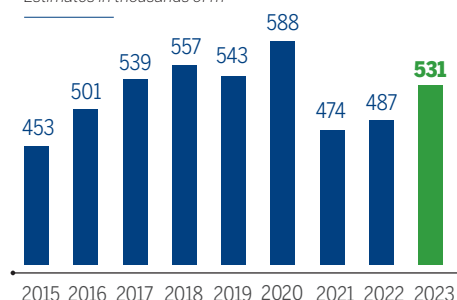
#### Water consumption (all sources) in relation to sales

m<sup>3</sup> per million euros



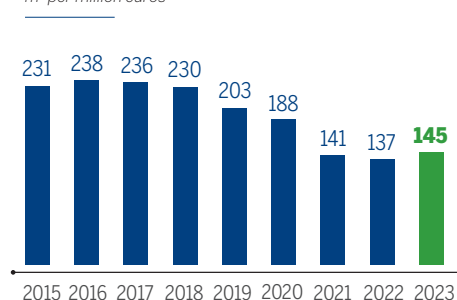
#### Wastewater discharged

Estimates in thousands of m<sup>3</sup>



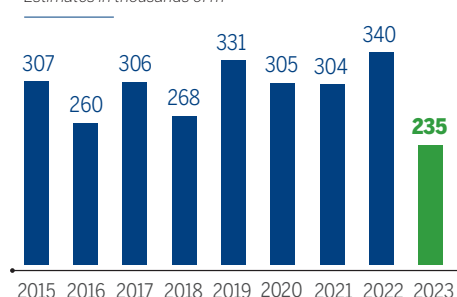
#### Wastewater discharged in relation to sales

m<sup>3</sup> per million euros



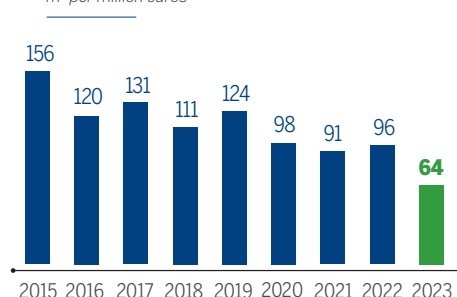
#### Use of groundwater\*

Estimates in thousands of m<sup>3</sup>



#### Use of groundwater in relation to sales

m<sup>3</sup> per million euros



\* 97% of this water is reinjected into the groundwater.

### 3.5.2.5 Waste management

The Company optimizes waste management, sorts waste at source and develops channels to recover and recycle materials and energy. As for hazardous waste, which is primarily made up of waste contaminated by chemical or biological agents

connected with production or laboratory activities, the Company has implemented a strict policy of sorting at source and disposal by companies licensed to process such waste. All of the Company's sites have waste storage facilities.

#### Actions implemented

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. Furthermore, organic waste at the Corporate restaurants in Marcy l'Étoile, Durham, Craponne and La Balme is sorted and sent to a composting facility. bioMérieux's Salt Lake City site has been recognized by the Thomas A. Martin Business Recycler of the Year award.

Each year, the Recycling Coalition of Utah (RCU) recognizes the efforts of the "best of the best" recycling programs. In 2023, a program was launched to restructure and optimize waste stream management at Durham, Lombard, St. Louis and Salt Lake City with the support of Envita. This action is gradually helping to increase our Company's percentage of recycled waste.

**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 the 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 contracts a food services provider to manage its Corporate restaurants – in particular for its sites in La Balme, Craponne 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 the phenomenon.

#### FOCUS ON PAPER REDUCTION INITIATIVES

Initiatives are being implemented across all of the Company's sites and subsidiaries to reduce paper consumption, including incentives for greener printing practices.

A new printing solution resulting in improved management of paper consumption was rolled out. The use of recycled paper is widespread.

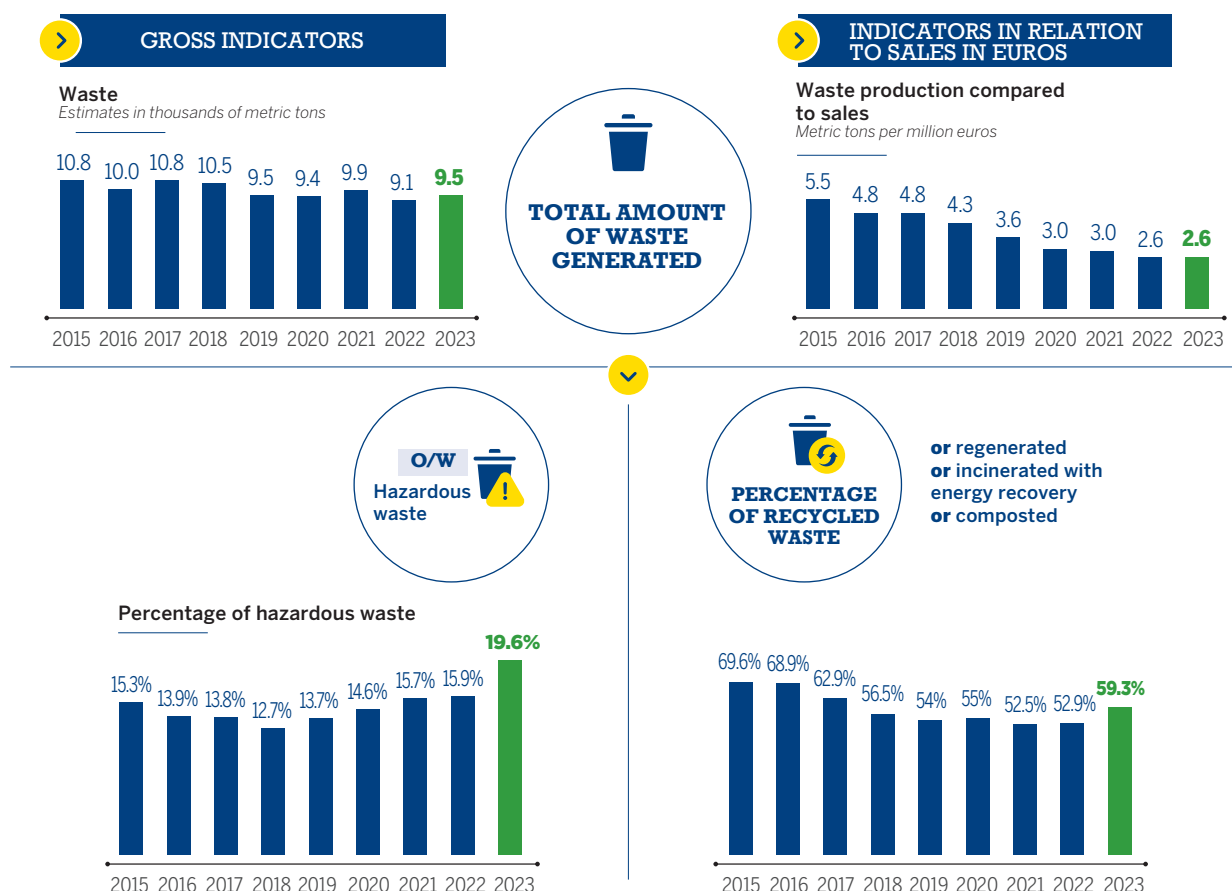
More broadly, the Company strives to modify its processes to replace paper media with electronic media. Quality Control has had an electronic document management system with an electronic review and approval circuit in place since 2010. This solution enables all employees, regardless of where they are, to access original documents through a Web interface. Thanks to this system, the utilization, circulation and archiving of paper documents has been significantly reduced.

The use of paper consumables for products (inserts and labels) has been reduced. A project to eliminate the instruction leaflets included with reagents is under way for all reagents, where permitted by local regulations in force at the reagents' destination. Electronic instructions will instead be downloadable from the Company's technical library.



## 2023 Achievements

The waste generated (including hazardous waste) by the Company in 2023 is detailed below, according to the organizational scope covered (see Section 3.9).



### 3.5.2.6 Biodiversity

bioMérieux's facilities are located in industrial and urban areas and are not in natural areas where fauna and flora are protected.

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 several sites have worked since 2015 with their subcontractors in charge of managing green spaces to improve this management for purposes of preserving the environment through, for example, avoiding the use of pesticides and fertilizers, development of no-mow areas, mulching of trees and beds, careful choice of tree species, installation of beehives and insect hotels, etc. 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 Craponne 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 endangered 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<sup>(1)</sup> of the WOA (World Organization for Animal Health) which is an intergovernmental organization are applied when assessing suppliers.

(1) Founded in 1924, the WOA focuses on transparently disseminating information on animal diseases, improving animal health globally and thus building a safer, healthier and more sustainable world. The 5 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.

### 3.5.2.7 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 some 33 scientists from nine countries was published in *Nature Reviews Microbiology*<sup>(1)</sup> to raise awareness of the issue and call for research on microorganisms to be increasingly incorporated in the fight against climate change.

One of the first consequences of global warming is the proliferation of mosquitoes, which increase in number as a result of effects 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. Rising 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 provide reliable results with improved quality compared with the existing manual methods<sup>(2)</sup>. 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<sup>(3)</sup>.

### 3.5.2.8 Emissions in the Environment (other than greenhouse effect gases)

#### Discharges into water

Tests are carried out regularly on the Company's main production sites, based on several parameters. The Craonne and Marcy l'Étoile sites in France operate facilities to neutralize their wastewater on site before discharging it into the network, feeding the municipal treatment plants to which they are connected. This aims to ensure compliance with the parameters set in their discharge agreements.

Within the framework of its contribution to the fight against antimicrobial resistance, bioMérieux has implemented measures at its industrial sites to collect at source and eliminate, through specialized channels, preparations containing antibiotics used in manufacturing or R&D.

The Marcy l'Étoile site was monitored for Mercury discharges by the French national program for the reduction of hazardous substances in water (*réduction des substances dangereuses dans l'eau* – RSDE). In 2015, a supplementary order from the local Prefect validated the effectiveness of the measures taken by bioMérieux to eliminate mercury from its discharge, and ended the monitoring.

#### Discharge into the soil

The chemical products consumed at the Company's sites are stored in holding systems to prevent damage to the environment in the event of a leak. In the main, chemical products can be stored in bottles or cans and do not require large storage containers. The Company's sites are equipped with systems designed to retain or confine fire water runoff in order to prevent discharge into the natural environment.

#### Discharge into the air<sup>(4)</sup>

The Company does not have any facilities that discharge significant levels of emissions into the air and, therefore, does not collect consolidated data on air emissions indicators at Group level.

SO<sub>2</sub> and NO<sub>x</sub> emissions from boiler operation are monitored at each site in accordance with applicable regulations.

(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) Versiani AF, Kaboré A, Brossault L, Dromenq L, Dos Santos TMIL, Milhim BHGA, Estofoleto CF, Cissé A, Sorgho PA, Senot F, Tessonneau M, Diagbouga 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

(3) 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.

(4) Excluding greenhouse gas emissions, see Section 3.5.2.1.

## 3.6 Our social impact

At bioMérieux, employees contribute to improving health worldwide. Health and well-being are a pillar of the employee experience. The Company is committed to fostering the growth of each employee.

 <p><b>EMPLOYEES</b></p> <p>We support the well-being and development of our employees, who all help save lives.</p>	<p><b>Major commitments (2025 objectives):</b></p> <ul style="list-style-type: none"> <li>• Lost Day Incident Rate <math>\pm 2</math> to 0.6 vs. 1.2 in 2020</li> <li>• Gender equality &gt;40% of Executive Committee and N-1 corporate leaders with a global role to be filled by women</li> <li>• Diversity &gt;35% of Executive Committee and N-1 corporate leaders with a global role to be filled by people with an international profile</li> </ul>	<p><b>2023 Results</b></p> <ul style="list-style-type: none"> <li>• Lost Day Incident Rate: <b>1.71</b></li> <li>• <b>38%</b> of Executive Committee and N-1 corporate leaders with a global role filled by women</li> <li>• <b>32.4%</b> of Executive Committee and N-1 corporate leaders with a global role filled by people with an international profile</li> </ul>
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### 3.6.1 Our culture: promoting the well-being and development of our employees

The activities described below mainly refer to the United States and France, which represent 73% of employees. They are pilot programs and serve as a reference before being extended to the other countries of the Group, while taking into account local legislation and cultures. Many procedures, especially recruitment, salary practices, training policy and annual performance reviews apply to all employees.

By supporting the organization, management and employees, the Human Resources (HR) teams offer a unique experience

that embodies the Company's "Belong – Dare – Impact" mindset, strengthen the sense of belonging and commitment, harness the necessary skills, and thus increase the impact of each employee to 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.

#### Actions implemented

Global and regional Centers of Expertise (CoEs) are set up to support the main strategic HR issues:

- Talent acquisition CoE to identify, attract and select the candidates that meet bioMérieux's needs;
- Employee engagement CoE to ensure a stimulating experience throughout all the key stages of their professional life (integration, compensation and benefits, recognition, travel and international mobility experience);

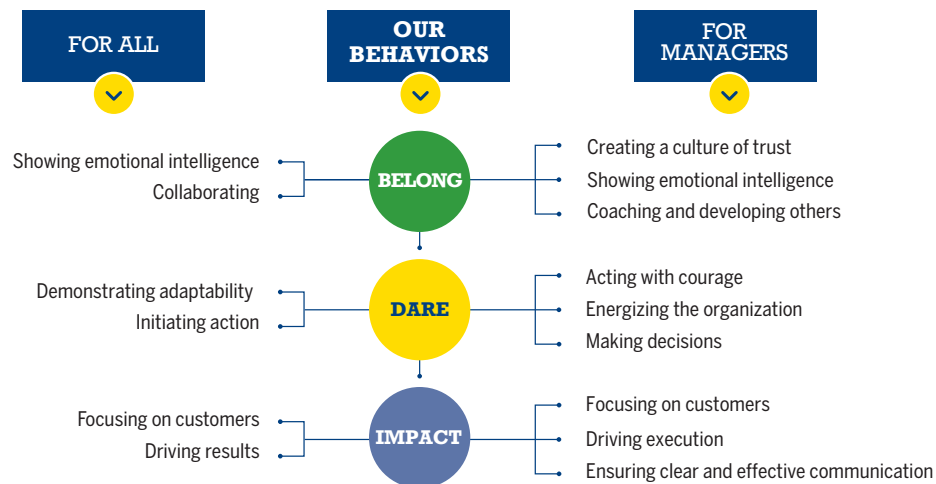
- Learning & development CoE to support employee development (skills, behaviors, career development);
- HR performance CoE to support the activities of the HR and Communication teams (project management, performance indicators, processes, etc.).

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

## Our Behaviors

To reinforce its culture of inspiration and differentiation, bioMérieux relies on a model called Our 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 Behaviors model defines a leadership

framework applying more specifically to the roles of executives and management. 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, especially globally.



## 2023 results



bioMérieux maintains Top Employer certification, awarded by the Top® Employers Institute, for countries where we are developing our employer branding. In 2023, bioMérieux has been certified in four new countries and a new region. This recognition is the result of the People and Culture strategy, the deployment of which has enabled bioMérieux to be recertified as a Top Employer in all countries and regions where it has applied. With an overall score of 83.82%, same as the previous year, the Company's performance is stable when the average score of all certified companies in all business sectors is decreasing.

Top Employer Italy since 2021.

Top Employer China since 2019.

Top Employer Latin America: Brazil since 2021 and Argentina, Chile, Mexico and Colombia in 2023.

These certifications attest to the quality of bioMérieux's HR policy and the initiatives taken by its staff. They are also proof of the recognition of the excellent working conditions offered to employees and a guarantee for future candidates that the working environment within bioMérieux meets the best international standards.



bioMérieux received a score of 4.2 out of 5 on the list of Best Employers 2023 in France. The assessment is based on the comments of employees or former employees, submitted over a year, between the end of October 2021 and the end of October 2022.

## 3.6.2 Employee health and safety

### 3.6.2.1 Health and Safety policy and organization

The Company's health and safety approach is integrated into the overall Health, Safety and Environment (HSE) policy, which is signed by bioMérieux's Chairman.

The Company undertakes to:

- provide all employees around the world with a safe and healthy working environment;
- prevent occupational diseases and injuries by eliminating danger and reducing risk, particularly in relation to musculoskeletal disorders;
- minimize the use of dangerous substances in procedures and products;
- preserve resources, particularly energy and water;

- protect the environment by preventing pollution risks, reducing the carbon footprint of its activities, and reducing waste production;
- fulfill legal and other requirements;
- factor health, safety and environmental protection into product life cycle processes;
- continually improve its health, safety and environment management system and performance;
- consult with and engage workers and their representatives, where applicable.

This policy applies to all bioMérieux employees.

It is available to all stakeholders, both inside and outside the Company.

### Actions implemented

bioMérieux has implemented an occupational health and safety management methodology that enables it to obtain international certifications.

### 2023 Achievements

In 2023, 80% of its main industrial sites were ISO 45001 certified.

### 3.6.2.2 Evaluation, prevention and management of occupational hazards

The Company measures its rate of occupational accidents and occupational diseases across all its activities. These events are taken into account when ranking the areas for improvement over time and reducing the number of accidents. An occupational accident report is created and analyzed each month by the Executive Committee and displayed throughout the Company.

### Actions implemented

After exceeding its 2015-2020 HSE strategy target in 2020, bioMérieux has set new goals for 2025:

- frequency rate of lost-time occupational accidents: 0.6;
- frequency rate of total reportable occupational accidents: 1.2.

These ambitious goals call for a new approach. It aims to make all employees active players in their own safety, with the support of their line management, who benefit from a new HSE Leadership program.

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 cases 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 employees to take safety actions (e.g. falling on the stairs, falling on slippery surfaces, slip-and-fall accidents);
- specific training programs:
  - each new arrival is given health-and-safety training appropriate to the site and their activities,
  - all employees with a specific activity must take the courses resulting in a qualification (electricians, forklift operator, hot work, working at height),
  - 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.



## 2023 Achievements

The Company has set itself the goal of reducing, by 2025, the rate of lost-time occupational accidents and the rate of reportable occupational accidents relative to 2020 by 50%, or a rate less than, or equal to, 1.2. However, in 2023, the LTIR (lost time incident rate) increased by 43% vs. 2020 while in 2022 the LTIR was well on the way to meeting the 2025 target.

The evolution of these indicators is detailed in the table below:

Main safety indicators <sup>(a)</sup>	2023	2022	2021	2020
Frequency rate of lost-time occupational accidents	1.71	0.94	1.3	1.2
Frequency rate of total reportable occupational accidents	3.6	2.57	2.7	2.6
Severity rate of occupational accidents	0.04	0.03	0.04	0.02

(a) See Section 3.9 for the organizational scope covered.

## OTHER OCCUPATIONAL HEALTH & SAFETY KPIS

HSE indicators	2023	2022	2021	2020
Number of fatal occupational accidents	0	0	0	0
Number of lost-time occupational accidents	45	24 <sup>(a)</sup>	30	28
Number of occupational accidents without lost time	48	45 <sup>(a)</sup>	34	32
Number of days lost	1,014	1,440 <sup>(a)</sup>	962	488
Number of occupational diseases	16	16	10	12
Number of reportable commuting accidents with, or without, lost time	19	24	20	25
Frequency of total reportable commuting accidents	0.72	1.0	0.8	1.1

(a) 2022 data updated in 2023 – see Section 3.6.2.2.

The 2023 Safety performance was below that of 2022 for various reasons. The Company decided to accelerate the implementation of Safety Mindset development actions and to extend the program to more functions. In addition, one of the

Company's sites experienced more accidents than usual as a consequence of some process and organizational changes and is, therefore, subject to a specific operational prevention plan to prevent the occurrence of additional accidents in 2024.

### 3.6.2.3 Well-being at work and promotion of healthy living

Health and well-being are one of the pillars of the employee experience at bioMérieux. To support this pillar, in 2022 the Company initiated a review of its activities for promoting 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, qigong, reflexology), were launched.
- In several countries in Europe and the Middle East, a pilot mindfulness platform available in 12 languages was tested to help employees deal with stressful situations and events.

The Company has put specific tools and initiatives in place related to employee health including, but not limited to:

- health insurance coverage (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 hours a day, seven days a week. In France, 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 leave<sup>(1)</sup>;
- the duration of paternity and foster care leave is 25 calendar days<sup>(2)</sup>.

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

- service desk: at the majority of French sites, bioMérieux has opened a multi-service desk;
- local organic market: some sites offer access to a local farmer's market;
- Family Days and meetings with local residents: bioMérieux's sites regularly hold events to welcome employee family members and local residents.

In addition, bioMérieux integrates the prevention of psychosocial risks (PSR) for its employees into its occupational hazards assessment process, and benefits, mainly in Europe, from many experiences and actions in their prevention and analysis. In France, for example, an occupational health agreement has been signed with union representatives (see Section 3.6.4).

A PSR assessment program has been rolled out over several years. It is structured in five stages: creating a PSR Steering Committee, circulating a diagnosis questionnaire to all employees, analyzing, interpreting and reporting results, employees participating in targeted working groups on identified themes, and developing and implementing an action plan.

In France, psycho-social risks (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 and Safety and Working Conditions.

For several years now, the Company has been organizing conference 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.

In 2023, a PSR (psychosocial risk) survey was launched for teams at several sites. The aim of this survey is to identify the risks that might exist within departments or teams, so that action plans can be put in place.

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.

### 3.6.3 Diversity and inclusion

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. The Human Resources Department measures progress in this area.

#### BIOMÉRIEUX'S COMMITMENT TO DIVERSITY AND INCLUSION<sup>(3)</sup>

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 innovations along with competitive differentiation and supports our ability to achieve our public health mission. We believe in the richness of difference to support the Company's ability to grow and evolve.

(1) <https://www.service-public.fr/particuliers/vosdroits/F2265/personnalisation/resultat?lang=en&quest0=0&quest1=0&quest=>

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

(3) <https://www.biomerieux.com/corp/en/our-responsibility/employees/diversity-inclusion.html>

### 3.6.3.1 Promoting gender equality

bioMérieux has defined a diversity policy within the Board of Directors and the management bodies as described in Section 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 with the objective of ensuring equal compensation and working conditions.

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.” The next negotiation round is scheduled for early 2024.

The Company also 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 US, the Company offers gender equitable benefits such as medical assistance for parents and families (new parent bonding, breast milk shipping, adoption and surrogacy assistance, etc.). One of the most important benefits offered is comprehensive reproductive health coverage. The Company remains committed to removing barriers, and providing comprehensive access, to quality and affordable healthcare for all our team members and their families, including family planning reproductive care. We also promote work-life balance by providing access to on-site health facilities and 24/hour virtual medical care. bioMérieux has a non-discrimination policy under which only skills take precedence when considering an internal or external candidate for a managerial position, and to ensure that this is done properly, all recruiters receive regular training in discrimination-free recruitment techniques. In addition, the Company offers support through our HR Partners for direct discussion and reporting of any inequalities. The Company also has a 24/hour virtual and online EthicsLine that is available for anonymous reporting.

## 2023 Achievements

As a reminder, in 2022, bioMérieux set the goal of reaching at least 40% women and 35% international profiles (non-French) by 2025 for Executive Committee & N-1 with a global position by 2025.

In 2023, the results were 38% women and 32.4% international profiles.

### GENDER EQUALITY INDEX: 93/100

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 companies 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.

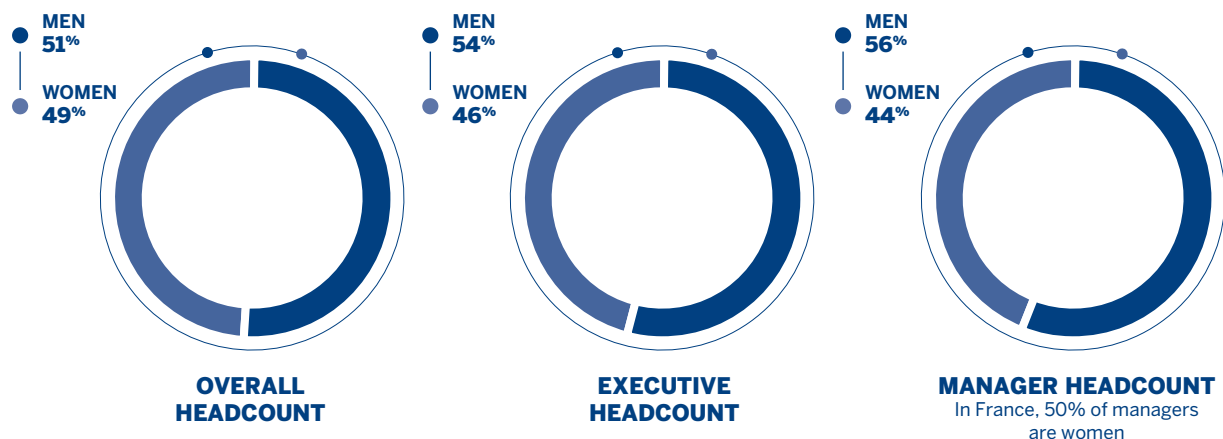
The index was published on the Company’s website in March 2024. It was 93/100 in March 2023.

### THE RIXAIN LAW

In 2023, in France, the percentage of women on the Executive Committee was 27% (*versus* 21% in 2022) and amongst executive directors was 22% (*versus* 19% in 2022).



## Gender breakdown of manager and team manager headcounts



## Rate of internal promotion (women/men)

Geographic areas	2023			2022		
	Number of Women promoted	Women as a percentage of promotions	Total number of promotions	Number of Women promoted	Women as a percentage of promotions	Total number of promotions
France	321	61%	522	284	64%	441
Europe & Middle East	44	49%	89	61	52%	117
Africa	3	14%	21	5	100%	5
Americas	285	41%	698	240	43%	562
Asia-Pacific	21	58%	36	23	53%	43
<b>TOTAL</b>	<b>674</b>	<b>49%</b>	<b>1,366</b>	<b>613</b>	<b>52%</b>	<b>1,168</b>
<b>Internal promotion rate</b>			<b>10.16%</b>			<b>9.11%</b>

N.B.: employees who change salary levels without changing grades are no longer included in the calculation of these indicators.

Global internal promotion rate is calculated on the total number of Unfixed Term Contracts

### 3.6.3.2 Promoting the workplace inclusion of employees with disabilities

For more than 20 years, bioMérieux has been committed to a policy of promoting inclusion of people with disabilities, first initiated in France with the signing of a first company agreement on the subject in 1997 at the La Balme site.

#### 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 in France 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 to 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 particularly promotes retention in their position;
- 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 holding recognition as a disabled worker (*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, end-of-career arrangements (possibility of leaving employment three months before retirement, without loss of pay).

Awareness raising activities by means of "Handibio" days are also provided for all employees.

Each French site has a Disability correspondent and there are also some at the company level (France).

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*).

In the US a special taskforce was set up in 2019 with a specific focus on providing diversity & inclusion education & awareness sessions and training on allyship for people from different backgrounds. In 2021, this diversity task force in the United States sponsored a virtual safe space to support employees with disabilities. This initiative is in addition to other initiatives set up to support other groups of disadvantaged people, which have opened up discussions, shared advice and fostered team cohesion. In 2023, the US Diversity & Inclusion Taskforce hosted an education and awareness session on Neurodiversity.

Within the context of its CSR initiatives, bioMérieux is also working with businesses in the sector to enable people with disabilities to gain employment in an adapted environment.

The Company also implements policies and programs for the employment of people with disabilities in other countries based on local regulations. It encourages and supports outreach activities on disability.

#### 2023 Achievements

Thus, 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 2022, the gross

percentage of employees with disabilities stood at 6.36%, compared with 6.25% in 2021. This employment rate is constantly rising and has enabled the Company to exceed the legal minimum of 6% required in France. The 2023 employment rate will be published in April 2024.

Geographic areas	% employees with disabilities/2023 headcount	% employees with disabilities/2022 headcount
France	NA <sup>(a)</sup>	6.36%
Europe (excluding France) & Middle East	0.70%	0.79%
Americas	5.03%	4.24%
Asia-Pacific	0.08%	0.00%

(a) The employment rate for 2023, which is also expected to rise, cannot be communicated 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 disabled workers (DOETH) with their April salary declaration. The 2023 rate will therefore be published in the 2024 universal reference document.



### 3.6.3.3 Anti-discrimination measures

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.

#### Actions implemented

bioMérieux takes allegations of discrimination or harassment seriously. In the event of a discrimination issue, bioMérieux advises employees to freely express themselves and report cases of non-compliance. The Company's Code of Conduct emphasizes the prohibition of any form of discrimination and therefore any employee who witnesses a breach should report it to their

supervisor and/or contact the Human Resources Department, the Legal Department and the Compliance Department.

The whistleblowing procedure is identical to that detailed in Section 3.7.7.4. All cases of discrimination reported are processed and investigated.

### 3.6.4 A corporate culture based on social dialogue

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

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, and in France at Company level with collective bargaining agreements.

#### Actions implemented

##### The Social and Economic Committees

Since 2019, in France, employees at each site have been 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 meets at least once every two months, although the legal requirement is once every six months, and its mission is to deal with matters of interest to the whole company. 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.

Elections were held in October 2023 to renew the members of the French works councils. More than 150 people have been elected for a four-year term. During the election, an additional trade union gained representation.

The CSEC commissions 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;
- the housing committee in charge of monitoring 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 European level, all bioMérieux subsidiaries in Europe have had a European Works Council (EWC) since 2008.

### 2023 results

#### The Company's collective agreements

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 making regular reports thereon. For example, the gender equality commission and the

commission on persons with disabilities monitor quantitative performance indicators.

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 Social and Economic Committee (SEC) of bioMérieux SA.	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	12/31/2023
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
Discretionary profit-sharing supplement	03/27/2020	12/31/2024
Memorandum of understanding concerning the 2022 annual negotiation on wages, working conditions, professional equality & sustainable mobility ( <i>négociation annuelle obligatoire, NAO</i> )	02/13/2023	12/31/2023
Quality of Life at Work	01/31/2019	01/31/2022
• Day donation agreements	10/26/2021	Undetermined
• Agreement for disabled employees	02/15/2022	12/31/2025
• Customer service agreement	04/26/2023	Undetermined
Seniors: End-of-career support agreement	05/26/2020	01/01/2024
Transport compensation for commuting	07/18/2022	Undetermined
Remote work	10/26/2021	10/25/2023
Addendum to the Remote Work agreement of 10/26/2021	07/28/2022	10/25/2023

In January 2023, the European social partners and management signed a new EWC agreement. 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. All-Hands meetings are part of the American culture. It is a chance for employees to make a contribution and ask questions directly to the American management team.

The Company recognizes the value and importance of being able to resolve any difficulties encountered and encourages communication among employees at all levels. A process for communicating with the manager and/or HR 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 by telephone or online. All reports to the ethics hotline can be done anonymously or openly. This process can be initiated in complete confidentiality and without fear of reprisal.

### 3.6.5 Managing skills and headcount

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 resource teams.

#### GPS (Growth, Performance, Shared Results): performance and development management

All Group employees take part in GPS. In 2022, bioMérieux reshuffled the employee performance and development management process. GPS replaced the Performance Management Process (PMP) in 2023.

It consists of a change in philosophy, moving from PMP, an individual performance management process, to GPS, a process which further enhances corporate culture. The goal is to offer an engaging and equitable experience that provides a sense of purpose, translates "Our Behaviors" into reality and fosters a growth mindset.

This new approach includes:

- the introduction of collective team priorities, in line with the priorities of the Company and each department;
- the reinforcement of continuous dialogue between managers and team members via regular "check-ins" about performance and development;
- the "360" cross-sectional evaluation of Behaviors with managers and peers and through self-assessment as an insight into building development plans.

## The “Reimagine Our Talent Management” program

The Executive Committee and the Human Resources Department redefined the Process Talent Management ambition in 2022, which targets key positions and employees for the success of the Company's current and future business strategy. In collaboration with Mérieux Université, the Company has designed specific programs and courses to support their development.

### Training and Development for all

bioMérieux relies on two tools to respond to employee development needs. On the one hand, Mérieux Université, the company university which aims to train the employees of the Institut Mérieux Group. On the other hand, bioMérieux has a team dedicated to Learning & Development which works as closely as possible to specific and local needs within the organization.

Mérieux Université courses are open to all Group companies. Courses are rolled out across four regional hubs in France, the United States, China and Brazil, and include:

- programs for Management and Leadership aimed at disseminating a shared management culture across the entities of the Institut Mérieux Group;
- a New Leader Induction program, which familiarizes participants with the Group's challenges and strategy and instills in them a shared management culture;
- Fit For the Future (10<sup>th</sup> edition started in September 2023): it aims to support the development of managers with strong potential for growth, particularly by leading strategic projects;
- individual (Coaching, DISC, 360 Feedback) and collective (Teambuilding) support;
- Digital learning.

Thanks to a partnership with a multilingual online training platform that covers a broad field of diverse skills, Mérieux Université provides some of its employees and any person in professional transition with certifying online training courses. This digital offering enriches the existing solutions in place since 2019.

Each bioMérieux team member can see all the available training in a personalized space accessible via the Intranet and smartphones, “My Learning & Development” space. It is accelerating the digitalization of learning worldwide and responding, for a wide audience and in a more reactive way, to the requirements generated by emerging skills such as adapting to new IT tools, new regulations or new working methods such as collaborative working.

In conjunction with Mérieux Université, bioMérieux is developing specific functional academies to help teams achieve their goals: Sales, Customer Service, R&D, Supply Chain, Purchasing and Finance academies exist. These job academies allow employees to have access to development offers in line with the challenges of their position.

### 2023 Achievements

In 2023, the 2<sup>nd</sup> edition of the First Time Leader Path program was rolled out by Mérieux Université. This is a 30-hour development course taking place over one year for employees taking on management responsibilities for the first time in their career. Key subjects are dealt with, such as, for example: giving

feedback, delegating, creating a team vision and motivating employees. The participants will be part of a peer promotion for one year to benefit from their mutual experiences, good practices and co-development. In 2023, 328 participants divided into 19 groups completed this program worldwide.



In 2023, total training hours amounted to 321,726. This corresponds to an average of 23 hours per employee (compared with 21 hours in 2022). This average is 16 hours in the Americas, 41 hours in Asia-Pacific and 27 hours in Europe, the Middle East and Africa.

The employee training rate in 2023 was 94.5%<sup>(a)</sup>.

(a) Total number of employees trained over total number of employees.

### 3.6.6 Attracting and retaining talent

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.

## Actions implemented

### Compensation

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

<b>Compensation structure</b>	<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 team members receive variable compensation weighted by indicators linked to the Company's economic performance (Company multiplier). 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"> <li>• simplify and communicate information about variable compensation packages;</li> <li>• rethink the target bonus (with the application of a multiplier reflecting the Group's performance) (see Section 4.3.1.2.2);</li> <li>• if necessary, revise the variable compensation of certain levels in certain countries; and,</li> <li>• further encourage differentiation in performance evaluation.</li> </ul> <p>Various financial simulations were conducted in 2022 to enable the implementation of the selected options in 2023. For example, in France, a plan for increasing bonuses was planned over three years with a first stage on bonuses for 2022 paid in 2023 and a second stage for 2023 paid in 2024.</p>
<b>Profit-sharing, incentives and employee savings (France)</b>	<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 the bioMérieux SA employees have benefited since 2013, was renewed for the 2022–2024 fiscal years. This plan includes an increase in the main incentive as well as an increase in the maximum limit of the distributable envelope.</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"> <li>• an employee savings plan (<i>Plan d'Épargne Entreprise, PEE</i>);</li> <li>• a retirement savings plan (<i>Plan d'Épargne Retraite Collectif, PERCOL</i> or <i>Plan d'Épargne Retraite Obligatoire, PERO</i>);</li> <li>• an employee shareholding plan (MySHARE).</li> </ul> <p>The Company encourages the saving of the collective variable compensation with this latter plan through a matching contribution. The Company retirement plan (PERCOL) benefits from a matching contribution by the Company, 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 2023 fiscal year for the 2024 discretionary profit-sharing scheme was around €32 million compared to around €34 million in 2023.</p>
<b>Employee Share Plan MySHARE 2023</b>	<p>In 2023, the majority of bioMérieux team members worldwide had the option, for the third time, to invest in the Company via the Employee Share Plan program, MySHARE 2023. As a result, more than 40% of our worldwide eligible team members decided to invest into the plan (see Section 7.4.2).</p>
<b>Supplementary pensions</b>	<p>The Company pays special attention to preparing for its employees' retirement: PERCOL Enterprise for all employees and PERO for those who are exempt (formerly Article 83) 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.</p>
<b>Free share grant</b>	<p>In order to retain key talents in the Company, bioMérieux has a free share allocation policy (see Section 7.7).</p>
<b>End-of-career arrangements focus on France</b>	<p>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 Disabled Worker (<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.</p>
<b>Days off</b>	<p>Most of the subsidiaries worldwide have a policy of awarding more days off than the legal minimum and reward their employees with additional days off related to seniority within the Company.</p>

At the end of December 2023, total personnel costs (salaries and wages, payroll taxes, and discretionary and non-discretionary profit-sharing plans) amounted to €1,458 million compared to €1,355 million at December 31, 2022 (see Section 6.1.2, Note 20).

## EXCEPTIONAL MEASURES FOR PRESERVING PURCHASING POWER

### Global

In the 2023 economic context, bioMérieux investigated all possible measures to best preserve its employees' purchasing power in the context of inflation. Therefore, bioMérieux paid an equal Exceptional Purchasing Power Bonus in April 2023 of €750 (gross amount) to all employees in the headcount at December 31, 2022. This measure was announced at the end of 2022 to all eligible team members.

At Global level it has been decided to pay a special bonus for countries outside France and the United States for team members who were not eligible for the Company Multiplier; around €2.2 million for more than 3,200 eligible team members.

### France

In April 2023, due to the economic context, bioMérieux decided to focus on the salary budget increase which has been higher than usual: 4.9% of the salary mass was negotiated with trade unions (between 4.3% and 5.5% of the salary mass depending on the Socio-Professional Category). An additional 0.6% of salary mass has been allocated to mobility during the year.

### United States

A 6% salary increase based on achieving objectives, in April 2023.

An extra budget of 0.9% to align with market compensation levels.

### Other countries

Increases have been applied in the other countries in alignment with the local economic situation.

## Internal mobility

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.

The policy implemented by bioMérieux consists of cross-referencing the organization's skills needs resulting from the strategic roadmaps with employee skills profiles, experience and desire for development. This takes place through active internal promotion for vacant positions, through appropriate managerial and HR support to advise the employee on their project, and finally by implementing the necessary training and development activities for the success of the project. In France and the US, we have formalized our policy through Internal Mobility Charters available for all employees.

### Attraction and retention of junior profiles and contribution to professional training

Every year bioMérieux renews its commitment to promote our diagnostic industry, raise awareness of professional opportunities and participate in the professional training of junior profiles.

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. This initiative is aligned

with the Company's human resources policy to attract the talent and scientific profiles bioMérieux will need to address ongoing changes in its occupations.

For example, in France this year, by going beyond the legal minimum of 5%, bioMérieux is demonstrating its investment in apprenticeships. The Company also 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 elements to forge a lasting collaboration. The Company is committed through various programs, such as allocating student scholarships and promotional sponsorship in order to showcase the professions of the *in vitro* diagnostics industry and thus offer internship or work-study opportunities.
- The *École d'Ingénieur en Biotechnologies* (ESTBB) of 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.

### International internship program

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).

15 VIE internships were completed in 2022-2023.

## Achievements in 2023

The indicators relative to attracting and retaining talent are detailed below:



Number of employees who were promoted during the year

Geographic areas	2023		2022		2021	
	Number of promotions	% of headcount	Number of promotions	% of headcount	Number of promotions	% of headcount
France	522	13.2%	441	11.3%	441	11.8%
Europe & Middle East	89	5.9%	117	8.0%	65	4.8%
Africa	21	14.2%	5	3.4%	5	4.6%
Americas	698	10.3%	562	8.8%	328	5.7%
Asia-Pacific	36	3.5%	43	4.5%	30	3.4%
<b>TOTAL</b>	<b>1,366</b>	<b>10.2</b>	<b>1,168</b>	<b>9.1%</b>	<b>869</b>	<b>7.3%</b>

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

## INTERNAL MOBILITY INDICATOR VIA PERMANENT CONTRACTS

	2023	2022
Americas	21%	35%
Asia-Pacific	7%	7%
Europe, Middle East, Africa	26%	32%
<b>GLOBAL AVERAGE</b>	<b>21%</b>	<b>31%</b>



Movements (arrivals and departures)

New hires = 2,641	Departures = 1,692	Departures = 1,692
Permanent contracts = 2,333	Voluntary = 1,199	Permanent contracts = 1,487
Fixed-term contracts = 308	Non-voluntary = 493	Fixed-term contracts = 205

The following are considered voluntary reasons for departure: resignations, employees at the end of their fixed-term contract/assignment, employees at the end of a trial period, mutual consent.

Overall turnover rate 2023	Overall turnover rate 2022
12.4%	13.8%





## Absenteeism rate

Absenteeism: Valuation/theoretical working days	2023			2022		
	No. of days absent	Theoretical No. of days	%	No. of days absent	Theoretical No. of days	%
Americas <sup>(a)</sup>	96,145	3,004,739	1.90%	22,516	1,417,022	1.6%
• United States	27,797	1,407,140	1.98%	19,679	1,269,391	1.6%
Asia-Pacific <sup>(b)</sup>	1,420	275,535	0.52%	1,311	240,471	0.5%
• China	843	105,500	1.17%	688	89,250	0.8%
Europe & Middle East <sup>(c)</sup>	64,976	1,161,547	5.59%	71,014	1,112,828	6.4%
• France	53,901	877,044	6.15%	59,963	846,575	7.1%

(a) Argentina, Brazil, Canada, Chile, Colombia, Mexico, United States.

(b) Australia, China, India, Japan, Singapore, South Korea.

(c) Belgium, France, Germany, Italy, Poland, Russia, Spain, Turkey, United Kingdom. Africa does not enter into this calculation.

Overall absenteeism 2023	Overall absenteeism 2022
3.2%	3.5%

### 3.6.7 Commitment

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.

#### Actions implemented

As the first step of the VoE program, a global engagement survey (GES) was conducted with the help of an external partner. The participation rate was 75% (more than 9,100 employees in 2022). The survey generated 64,000 comments and contributions, which reflects the team members' interest in this initiative. 181 subjects were identified, providing a common vision of what is important to bioMérieux's employees throughout the world. It will be repeated regularly, thus making it possible to monitor employee engagement. bioMérieux has published the results of the survey internally and has used them in a continuous improvement process. These actions will be built into a collaboration with managers and employees after openly discussing the team results. The survey comprised 30 questions covering six topics related to employee experience at bioMérieux (a positive work environment, trust in the Company, opportunities for development, supportive supervision, health and well-being at work, the meaning of one's work).

As soon as the results were collected and analyzed, action plans were initiated at two levels:

- locally, as close as possible to employees, with their managers;
- globally with a view to ensuring a common culture.

Following the launch of the Voice of Employee (VoE) global engagement program in 2022, many local engagement surveys were organized, whether by global division, cluster or country, or at site or managerial levels, to keep measuring and improving engagement as a lever to meet the Company's objectives. In these initiatives, similar questions to the ones asked in 2022 were used to measure trends and assess the impact of actions implemented as a result of the 2022 Global Engagement survey, as well as new questions to help gain understanding of other areas of the employee experience.

For these groups, representing more than 6,000 employees, the engagement score increased (+0.5) compared to 2022 results. The participation rate was 76%. While everyone has a role to play in helping to continuously improve our employee experience, managers are instrumental in keeping their teams engaged and helping make our organization successful.

Creating a culture of trust where team members can share their voice is part of the behavioral skills of managers. To equip managers to act on these drivers at their teams' level, many virtual sessions were organized where groups of managers had the opportunity to openly share their experiences, successes, even mistakes, and learn from their peers.

Achievements in 2023

The Global Engagement Score in 2022 was 7.7/10, which places bioMérieux in the middle of the health-pharmacy-biotech and life sciences sector. bioMérieux’s goal in 2024 is to be situated in the top 25% of the sector.

Other surveys are regularly conducted among employees to gather their feelings and expectations about their professional life at bioMérieux and to allow them to propose areas for improvement.

In the Unites 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 develop the Belong, Dare, Impact mindset into an approach of appreciation that has been piloted in the United States and Asia-Pacific, and can be extended to other regions of the Group in the years ahead.

3.7 Our impact on the healthcare ecosystem


3.7.1 Interacting ethically with the healthcare ecosystem

bioMérieux attaches a great deal of importance to dialogue with its stakeholders and holds regular discussions with them in order to meet their expectations through various actions and projects. From an innovation perspective, the Company, on the strength of its open innovation approach, collaborates with private or public scientific partners in the regions in which it operates.

Furthermore, the Company, with a presence in 45 countries and whose products are accessible in more than 160 countries, is especially committed to complying with the most stringent

ethics and integrity standards in the conduct of its business, as well as standards on the protection of personal and patient data, and cybersecurity.

To uphold its commitment to patients, physicians, scientists, partners, investors, employees and society in general, bioMérieux has put robust governance in place and applies clear rules in compliance with the applicable legal framework in each country where it operates.

 <div>HEALTHCARE ECOSYSTEM</div> <div>We foster ethical dialogue with the healthcare ecosystem to advance diagnostics.</div>	<div>Major commitments:</div> <ul style="list-style-type: none"><li>• Double the number of <b>collaborations with patient associations by 2025.</b></li><li>• Repeat the <b>materiality assessment</b> every three years.</li></ul>	<div>2023 Results:</div> <ul style="list-style-type: none"><li>• Collaboration projects with 16 patient associations, <b>twice as many as in 2022 (x2.1).</b></li><li>• A materiality assessment was conducted in 2020. A new one has been started again in 2023 and will be published in 2024.</li></ul>
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3.7.2 Dialogue with the healthcare ecosystem

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.

3.7.2.1 Dialogue with patient associations

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.

Dialogue with patient associations is based on three pillars:

- providing training to patient associations in order to make them aware of the medical and economic value of *in vitro* diagnostics, particularly with regard to 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.

Dialogue is led based on the strong ethics rules as defined in the section 3.7.7 Business Ethics.

In 2022, bioMérieux has 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, an American patient association. On social media, patients with sepsis have the opportunity to participate in conferences and physical education classes designed for sepsis survivors or to discuss 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).

## Actions implemented

In 2023,

- a Global patient board was created. It met for the first time in Lyon in April 2023 and brought together representatives of patient associations which have developed a collaboration with bioMérieux;
- some awareness programs were launched or continued in EME, LATAM, NORAM & LATAM regions: e.g. an educational program on AMR for cystic fibrosis patients in Brazil in collaboration with the patient association, Unidos Pela Vida;

- deployment of Sepsis Alliance connect (Sepsis Alliance's sepsis survivors' platform) with around 1,500 members, by December 2022;
- multiplication of live or video patient testimonials across the Company.

23 collaborations with patient associations in 2023:

- 10 advocacy & awareness projects;
- 1 R&D project including patients in BMX innovation process;
- 12 "Showcase the voice of the patient within bioMérieux internal & external communication" projects.

### 3.7.2.2 Dialogue with customers

In 2023, bioMérieux conducted a new Net Promoter Score (NPS<sup>(1)</sup>) survey and maintained a score of 47. Nearly 10,000 customers responded, across 67 countries, to a questionnaire focused on the customer experience throughout their various interactions with the organization.

Some improvements were made in 2023. For example, bioMérieux receives real-time alerts each time a customer expresses dissatisfaction, enabling bioMérieux to get back to them quickly to address the issue and restore trust. A great focus is also placed on keeping customers informed of actions taken to nurture the relationship by showing them that their voices matter.

### 3.7.2.3 Dialogue with public decision makers

The Public and Governmental Affairs team, in agreement with the Executive Committee, strives to share relevant information liable to inform public decision-making, with full transparency and integrity and in accordance with the Company's mission as a public healthcare provider. In view of the value provided by *in vitro* diagnostics, its purpose is to improve market access and the financing of diagnostic solutions over the long term, in particular for innovative tests, through legislation, regulations and support that reflect the specific characteristics of the sector.

Since its creation, bioMérieux has developed business conduct values and strives to carry out its operations with the highest standards of integrity.

In this spirit, bioMérieux has drawn up a Public and Government Affairs Charter, 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 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 governmental 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. This Charter is published on the bioMérieux website<sup>(2)</sup>. It is revised and updated regularly.

Moreover, bioMérieux's Corruption Prevention Manual<sup>(3)</sup> 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.

## Actions implemented

In order to strengthen this approach, bioMérieux provides a training program for mandated persons. 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. In 2024, the program will be extended to all bioMérieux employees to raise their awareness of this activity and ensure that they understand its ethical rules.

(1) NPS (Net Promoter Score) = % promoters - % detractors.

(2) [https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/03---healthcare-ecosystem/public\\_and\\_government\\_affairs\\_charter.pdf](https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/03---healthcare-ecosystem/public_and_government_affairs_charter.pdf)

(3) <https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/preventing-corruption/040268-en.pdf>

The following are examples of concrete action by bioMérieux:

### France: “health” strategic sector contract (*Contrat Stratégique de Filière – CSF*) for Health Industries and Technologies

#### “Antibiotic resistance” industrial project

bioMérieux is the leader of an industrial project dedicated to antibiotic resistance. The purpose of this 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 diagnostic” health CSF

bioMérieux is the co-leader of an industrial project dedicated to strengthening the *in vitro* diagnostics industry. 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, APAMED, MECOMED and AMR Industry Alliance.

The Company is also a member of G5 Santé, the France China Committee, the *Association Française des Entreprises Privées* (AFEP) as well as France Industrie. It is also a founding member of the *Filière Nationale du Diagnostic In Vitro*.

In 2023, the Company allocated €997,000 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.

## 3.7.3 Dialogue with players in local communities serving innovation

In its open innovation strategy, bioMérieux conducts several collaboration projects with private or public scientific partners in the regions in which the Company operates. The following initiatives were launched in this spirit.

### Actions implemented

#### Joint research laboratories

##### In France

Since 2002, bioMérieux and the *Hospices Civils de Lyon* (HCL) have been working together in two joint research laboratories at the Lyon-Sud and Edouard-Herriot hospitals.

In 2019, a joint roadmap for both laboratories was approved, focusing on three areas of research: the diagnosis of severe bacterial infections in children who arrive in the emergency department or are hospitalized in neonatology, the study of organ failure, particularly kidney failure, and the validation of innovative tests to characterize the immune status of intensive care patients (see Section 1.5.1).

##### In China

Since 2019, bioMérieux and the Shanghai Children’s Medical Center have collaborated within a common research laboratory. This laboratory has launched studies in line with the strategic themes of the joint research laboratories in Lyon, in particular immuno-monitoring of children with sepsis or onco-hematological diseases (treatment with CAR-T cells) (see Section 1.5.1.4).

#### Other collaborations

**BIOASTER**, the *Université de Technologie de Compiègne* (UTC), the *Hospices Civils de Lyon* (HCL) and bioMérieux have formalized a strategic collaboration to evaluate the ability of third-generation sequencing technology to become a new tool for diagnosing bacteremia, to quickly identify bacteria and predict genetic resistance.

Diagnosis and Management of Febrile Illness using RNA Personalised Molecular Signature Diagnosis (**DIAMONDS**) is a consortium of 28 partners funded by the European Commission as part of the Horizon 2020 research program. bioMérieux is the sole diagnostics manufacturer involved in this project, whose goal is to identify, using a prototype of its FILMARRAY® platform, specific molecular signatures of infection sources (viral, bacterial, parasitic, etc.) in cases of fever in order to guide the diagnosis and direct patients to emergency services.

**Value-Dx** (see Section 3.4.3).

### 3.7.4 Commitment to local scientific communities

bioMérieux supports and develops continuing medical education programs for healthcare professionals. These programs make it possible to enrich both scientific knowledge and medical skills for the benefit of patients.

In 2023, bioMérieux held more than 900 medical education events worldwide, highlighting the role and value of diagnostics in the care pathway.

bioMérieux develops medical education programs in collaboration with leading experts. It 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 (ESCIM), the Global Health Impact Group (GHIG) and the International Society of Infectious Diseases (ISID).

Finally, the Company initiates global, regional or local educational programs in collaboration with renowned scientific organizations.

Overall, in 2023, more than 200,000 healthcare professionals, especially clinicians, laboratory specialists and pharmacists, participated in medical education activities developed, or independently supported, by bioMérieux.

### 3.7.5 Regulatory compliance applicable to products

The regulations that apply to bioMérieux are numerous, wide-ranging, and rapidly changing as they are implemented and transposed locally (see Sections 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.

At the same time, bioMérieux is engaged in a proactive approach of ISO certification, especially 9001 and 13485.

Regulatory compliance is achieved in accordance with the Quality Management System (QMS). The QMS is integrated into the Company's quality policy known as the Global Quality Management System Manual, which is under the responsibility of the Quality Committee.

The Quality Committee is chaired by the Executive Vice President, Global Quality. It is made up of the quality management representing each part of the organization (pre-market, manufacturing & supply chain, post-market, industry) and their operational support (quality & support system and internal audit & compliance).

The Quality Committee ensures the effective performance of the QMS through governance based on three pillars:

- definition and monitoring of key performance indicators on QMS processes;
- management review to assess the effectiveness of the QMS and identify risks/opportunities which are shared with the Quality Committee for evaluation and implementation of action plans;
- internal audits, to ensure the robustness of processes, data and related documentation to the various applicable regulatory requirements. The Quality Committee reviews the progress of the program and the main points raised by the auditors on a quarterly basis.

### 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 regularly inspected by local and international regulatory authorities.

### 2023 Achievements

The main inspections by regulatory authorities in 2023 are described in the table opposite. They were all successfully completed and contribute to the Company's continuous improvement plans.

	SITE	ORGANIZATION	NB OF INSPECTIONS
EUROPE	Marcy l'Étoile, Craponne, La Balme, Grenoble, Verniolle, Saint Vulbas, Combours (France), Florence (Italy), Tres Cantos (Spain)	GMED <sup>(a)</sup> : based on a Medical Device Single Audit Program (MDSAP), ISO 9001 and ISO 13485 certifications	9
	Craponne and Combours (France)	COFRAC <sup>(b)</sup> : based on ISO 17025 certification	2
	Tres Cantos (Spain)	ENAC <sup>(c)</sup> : ISO 17025 certification	1
NORTH AMERICA	St. Louis, Missouri, and Durham, North Carolina (United States)	GMED <sup>(a)</sup> : based on MDSAP, ISO 9001 and ISO 13485 certifications	2
	Lombard (United States)	GMED <sup>(a)</sup> : based on ISO 9001 certification	1
	BioFire Diagnostics – Salt Lake City, Utah (United States)	BSI <sup>(a)</sup> : based on MDSAP, ISO 9001 and ISO 13485 certifications	1
	Specific Diagnostics – San Jose (United States)	Perry Johnson Registrars Inc <sup>(a)</sup> : based on ISO 13485 certification	1
LATIN AMERICA	Rio (Brazil)	GMED <sup>(a)</sup> : based on ISO 9001 and ISO 13485 certifications	1

(a) Notified body designated by certain regulatory authorities.

(b) French Accreditation Committee.

(c) Entidad Nacional de Acreditación.

## 3.7.6 Data protection

### 3.7.6.1 Personal data

In the course of its business, the Company has access to personal data involving several types of individuals: employees and patients, as well as data from its partners (customers, suppliers, distributors and healthcare professionals).

bioMérieux has created an international network of business 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.

The systems and services marketed by the Company process patient data on a daily basis. In designing and supporting these systems, the Company ensures data confidentiality, integrity and availability and upholds the basic rights of the affected patients (see Section 2.2.2.5).

bioMérieux business is also based on information technology systems and digital tools which include cloud-based solutions/ software (bioMérieux VISION SUITE) for our customers. The Company uses third-party providers/hosting service providers to host and transfer sensitive or personal information regarding patients to provide our customers with relevant and actionable information to support diagnosis and clinical decision making.

Despite the fact that bioMérieux ensures that our partners meet stringent cybersecurity, personal data protection and compliance requirements, vulnerabilities and threats are part of our more digitalized and connected world.

In this environment where cybersecurity attacks and incidents increase the risk of exposure of confidential and sensitive information, bioMérieux continues to do its best to secure information technology systems to protect patient data and mitigate risk.

### Actions implemented

As a 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 and 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 multi-state regulatory compliance (California, Virginia, Colorado, Utah, Connecticut, Iowa, Indiana, Tennessee, Montana, Texas);

- 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 analyst to support the global DPO;
- the appointment of a specific data privacy contact for the Latin America region;
- an online training course to educate employees on their local data protection regulations;
- online training courses for employees who have access to patient data.



The methodology applied to ensure Data Protection 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.

In 2023, the Company implemented:

- a data protection incident management module;
- a new set of training modules for new employees on data protection regulations.

Finally, the privacy implications of processing sensitive and personal patient data (patients, employees) have been analyzed, with potential risks highlighted and ranked, and remedial plans regularly monitored.

### 2023 Achievements

The tool currently covers 65 bioMérieux subsidiaries processing personal data.

In 2023, two training modules for employees with access to patient data were conducted regarding:

- the American federal regulations (HIPAA), assigned to 1,405 employees, nearly 99% of them completed the course;

#### 3.7.6.2 Patient data

As a major healthcare player, bioMérieux pays special attention to the protection of patient data, which it considers to be particularly sensitive. Protecting patient health data is an integral part of the bioethics compliance approach of the Company, which has set up an appropriate training course intended for employees who have access to health data (often associated with biological samples). Employees must apply

The Company has strengthened its compliance tool (OneTrust) in order to meet various current regulatory requirements on personal data protection. It enables in particular to:

- 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 risk assessments associated with processing;
- manage potential data breaches more quickly;
- give the DPO visibility through consolidated dashboards;
- respond to requests from concerned persons seeking to exercise their rights;
- record personal data security incidents.

- the protection of patient data at the global level, assigned to 538 employees, nearly 99% of them completed the course.

In 2023, no data breaches required reporting to the competent authorities.

local or international bioethics standards and laws, in particular in the context of clinical research activities.

Moreover, the Code of Conduct, distributed to all employees, emphasizes bioMérieux's commitment to respect confidentiality and apply the current regulations when accessing, using and/or disclosing such data.

#### 3.7.6.3 Cybersecurity

Cybersecurity is an essential activity at bioMérieux in order to ensure protection of its information assets and protect its customers. bioMérieux's General Management is committed to protecting data via an Information Systems Security Policy (ISSP).

bioMérieux has put in place cybersecurity governance in charge of applying the Company's ISSP. This governance is organized according to standard ISO 27001, with, in particular, an Information Systems Security Management System.

This governance is under the responsibility of a chief information security officer (CISO). The CISO relies on security directives written in accordance with the ISSP.

The CISO heads two teams, one in charge of bioMérieux's product security, the other in charge of bioMérieux's information system security globally.

bioMérieux has set up an IT charter that must be applied by all users of its information system.

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.

A data privacy officer (DPO) is in charge of personal data protection. He works in close collaboration with cybersecurity. He is especially responsible for applying and monitoring the GDPR.

The cybersecurity governance team relies on operational teams associated with cybersecurity.

### Actions implemented

The CISO has implemented a training and awareness raising policy for all of bioMérieux's employees.

Every year, bioMérieux also organizes:

- phishing campaign simulations to assess the effectiveness of this training;
- vulnerability tests;
- penetration test exercises.

Every other year, the cybersecurity team simulates a cyber attack.

bioMérieux pays special attention to 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 cybersecurity exceptions and vulnerabilities;
- management of identities and access to bioMérieux's services and applications (by default, users are not administrators of their workstation).

On a monthly basis, Security committees (including IS, R&D, Production, DPO, etc.) monitor the Company's security level through the analysis of security indicators, associated with actions plans.

## 3.7.7 Business ethics

### 3.7.7.1 Governance and Ethics and Compliance program

bioMérieux is committed to conducting its business activity in compliance with high ethical standards. We understand that our expertise in infectious diseases and our international presence gives rise to an obligation for bioMérieux – beyond our business activities – to act as a responsible corporate citizen to serve the greater good and the communities where we operate.

Through our Ethics & Compliance Program, we emphasize that our actions must be based on our core values. The Program reduces risks of noncompliance and encourages a culture of ethics while keeping responsibility and accountability at a local

and individual level. Using a risk-based approach, the Program promotes ethical business conduct in accordance with regulations, trains employees on ethical standards and allows those who have questions or concerns to express them.

The Ethics & Compliance Department provides practical advice, resources, and structures to help employees and partners reduce risks of noncompliance and to reinforce bioMérieux's reputation as a trusted partner in public health for all stakeholders.

### Actions implemented

For this reason, staff training in the rules of business ethics is a central part of this program, which contributes to the prevention of risks.

In 2023, 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.

This program is under the responsibility of the Executive Vice-President, Legal Affairs, Corporate Integrity and Public Affairs, through the Ethics and Compliance Department. The Chief Compliance Officer relies on a team of compliance professionals at regional and local level.

bioMérieux's ethical principles extend to everywhere it operates. Consequently, each site and subsidiary has its own local ethics and compliance team. These Local Compliance Teams (LCT) act as a link to the Ethics & Compliance Department and form a

network that is responsible for ensuring local implementation of the program. 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 & Compliance Department and as a liaison 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 & Compliance Program.

General Management, the Executive Committee and the Board of Directors are regularly apprised of the status of the program. An Ethics and Compliance Committee brings together several members of the Executive Committee under the coordination of the Chief Compliance Officer. It meets at least quarterly to supervise the rollout of the program within the Group.

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 Code of Conduct.

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 training and awareness campaign on the Code of Conduct 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 (Code of Conduct, anti-corruption and influence peddling, and conflicts of interest).

### 3.7.7.2 Code of Conduct

The current version of the Code of Conduct<sup>(1)</sup> 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 (Arabic, English, French, German, Greek, Italian, Japanese, Korean, Polish, Portuguese, Russian, Serbian, Simplified Chinese, Spanish, Thai, Traditional Chinese and Turkish). The Code of Conduct specifies that any employee who breaks one of the rules, or who encourages or authorizes an infraction against the Code, will incur disciplinary sanctions that could involve termination of their employment contract.

### 3.7.7.3 Anti-corruption and influence peddling measures

As a global healthcare company, bioMérieux employees and representatives regularly communicate with government officials and healthcare providers to secure contracts, permits, licenses and other government approvals. The Corruption Prevention Program was created to give employees clear guidance on the laws in areas where there may be a risk of corruption. The Corruption Prevention Program continues to be a major focus of the Ethics & Compliance Program. bioMérieux's commitment is further reinforced by its participation in the UN Global Compact<sup>(3)</sup>.

The Company has brought its anti-corruption and influence-peddling program into compliance with the Sapin II law, by introducing appropriate procedures. Risk assessments for corruption are regularly reviewed and updated to ensure that policies and actions are addressing any new or evolving risks.

This program is based on the Code of Conduct, which forms the foundation of the Ethics and Compliance program and on the Corruption Prevention Manual<sup>(4)</sup>. 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 describing the "Business Principles for Third Parties" to make partners aware

In 2023, close to 28,000 online training sessions were assigned to employees across all subsidiaries, including certification in the Code of Conduct and a course on anti-corruption. Furthermore, online training in anti-corruption will be assigned to all distributors at the end of the year.

bioMérieux's compliance program is part of the global program of the Institut Mérieux Group, led by the Audit, Risk and Compliance Department. This department ensures seamless rollout in all entities and provides methodologies, tools and support for constructing compliance systems in its subsidiaries.

The Code is distributed through different channels:

- training course for all employees;
- the Company's Intranet;
- onboarding sessions for all new bioMérieux employees.

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<sup>(2)</sup>." 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.

of the Company's rules of ethical conduct in business. The Corruption 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 potential third parties. In addition, 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 could be detrimental for bioMérieux, due to their profile or history related to risks of corruption or influence peddling.

The Corruption Prevention 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.

Each year, one pillar of the Corruption Prevention Program is audited by the Institut Mérieux Audit team. In 2023, bioMérieux was audited on the "Commitment by Senior Management 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.

(1) <https://www.biomerieux.com/corp/en/our-responsibility/healthcare-ecosystem/global-code-of-conduct.html>

(2) <https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/03---healthcare-ecosystem/042022%20-%20Att%202%20-%20en.pdf>

(3) <https://www.unglobalcompact.org/participation/report/cop/create-and-submit/active/435318>

(4) <https://www.biomerieux.com/content/dam/biomerieux-com/04---our-responsibility/preventing-corruption/040268-en.pdf>

### 3.7.7.4 Whistleblowing hotline and recording of reports

bioMérieux uses a whistleblowing system (EthicsLine) that meets 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 Code of Conduct. In addition, each employee has received a card with contact information for the EthicsLine.

The EthicsLine is a reporting tool provided by a third party provider available to all employees, former employees, contractors, suppliers/vendors, distributors and customers. Reports can be made by phone or online. The online 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.

For most countries, this tool allows reporters to report cases anonymously or communicate confidentially with the investigators via the system. All the reports are managed by the Ethics & Compliance Department in accordance with the Internal Investigation procedure.

This tool allows reporters to alert the right contacts within bioMérieux for any potential violation of the bioMérieux 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.

The whistleblower system was audited in 2022 by the Institut Mérieux Internal Audit Department. The conclusions of this audit showed that the system is clearly communicated to employees and third parties worldwide and that, in 2023, a total of 118 reports have been submitted by this means. The audit demonstrated that all the alerts received are carefully examined and that the non-reprisal 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.

### 3.7.7.5 Ethical marketing

The 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 the 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;
- to the extent possible, consider the environmental and societal challenges of its activities and their consequences;
- comply with the right to privacy, right of ownership and right of access to confidential information.

## 2023 Achievements

In 2023, the Compliance training completion rate was as follows:




- 92.05% for the Code of Conduct certification;
- 86.42% for corruption prevention measures (by employees);
- A training campaign on corruption prevention was launched in December 2023 for the distributors. The performance measure is thus still ongoing.

### 3.8 Our impact on the extended company

bioMérieux maintains a long-term relationship in partnership with its suppliers and distributors, as essential players in its ecosystem. Suppliers contribute to achieving the Company's CSR goals. Distributors represent bioMérieux in the various countries where they operate. It is therefore essential that they

share the same values and societal commitments as bioMérieux. Furthermore, the Company is very attentive to its impact on communities and works alongside them in order to develop its positive local impact.

 <p><b>EXTENDED COMPANY</b></p> <p>We build long-term partnerships to increase our positive impact on local communities</p>	<p><b>Major commitments:</b></p> <ul style="list-style-type: none"> <li>• Provide CSR training by 2025 to distributors representing 55% of indirect sales</li> <li>• ≥1% of net income attributable to the parent company dedicated to philanthropy</li> </ul>	<p><b>2023 Results:</b></p> <ul style="list-style-type: none"> <li>• Creation of a specific training module and training of distributors covering <b>21%</b> of sales achieved through this channel</li> <li>• <b>1.61%</b> of net income attributable to the parent company dedicated to philanthropy</li> </ul>
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#### 3.8.1 Sustainable and responsible purchasing

The Company is committed to a long-term approach regarding its management of relationships with partners. To that end, bioMérieux involves its suppliers in its continuous improvement process and its sustainable growth strategy based on environmental protection, social progress and fundamental human rights.

In order to optimize its purchasing policy for raw materials and product components, the Group has set up a global system that encourages:

- early involvement of the purchasing department in the product development phase;
- internationally managed actions and volumes;
- increased responsiveness.

#### Actions implemented

Suppliers were part of the Company's materiality study, carried out in 2020 (see Section 3.1). This study was supplemented by risk mapping (see Section 2.1). These analyses helped to define the CSR approach for the purchasing function by 2025. This roadmap is integrated into the general policy for the purchasing function.

bioMérieux's commitments and requirements have been described in the "Business Principles for Third Parties" and the "Responsible Procurement Charter between bioMérieux and its suppliers." This charter highlights the crucial aspects of the Company's approach to responsible purchasing. It is published on the Company's website ([www.biomerieux.com](http://www.biomerieux.com)). These documents are part of the contracts established between bioMérieux and its suppliers.

In particular:

- bioMérieux uses raw materials of animal origin for some of its products. This use is compliant with the "Business Principles for Third Parties" guide;
- the Company strives not to use raw materials or components containing minerals that are known to fuel conflict (minerals conflict);
- 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. CSR criteria represent 20% (versus 10% last year) of the final supplier grade;

- studies are conducted to evaluate the distance between the Company's production sites and its suppliers' sites. The Company thus wishes to foster the local integration of its suppliers in the regions/countries where it operates in order to support the development of local communities and reduce its carbon footprint.

Every year, bioMérieux provides training to develop purchasing department employees' skills in the area of responsible purchasing.

In 2023, several specific CSR purchasing training modules were created and are accessible directly in the learning portal for each purchasing team member. These training modules focus on:

- the Code of Conduct;
- the Corruption Prevention Manual (annual training course);
- the responsible procurement guide;
- CSR maturity assessment tools for the Company's suppliers;
- SBTi engagement;
- some EcoVadis modules come in addition to these training modules.

bioMérieux set a 2026 goal, validated by SBTi, of engaging suppliers representing 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 (see definition in Section 3.5.2.1). At the end of 2023, SBT engagement status was 40% (versus 28% end of 2022), that is to say 88 of the top carbon emitters.

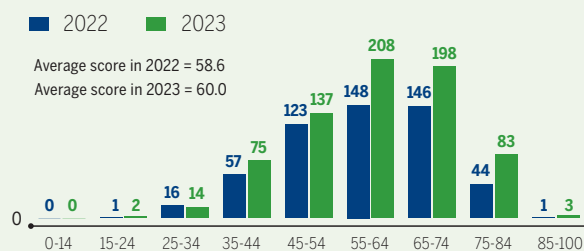
## 2023 Achievements

bioMérieux follows a process to assess the CSR record of its suppliers with the help of a rating agency (EcoVadis). The situation in 2023 was as follows:

- 720 suppliers, most of them strategic, were rated by EcoVadis and represent 62% of purchasing expenditure (compared with 536 suppliers representing more than 55.8% of purchasing expenditure in 2022);
- 630 providers met, or exceeded, the minimum expected score of 45 out of 100 (up from 462 in 2022);
- action plans were requested from all suppliers who had not achieved this minimum rating;
- bioMérieux suppliers' average score was 60 (+1.4 pts compared with 2022), while the average for EcoVadis in 2023 was 46 (+1.2 pts from 2022).



In 2023, an additional assessment questionnaire made it possible to expand the coverage of 87 suppliers, representing 4.68% of additional purchasing expenditure.



### 3.8.2 Collaboration with distributors

A cross-functional global team is dedicated to transforming the management of the Company's distributor network. 2023 marks the second year of a 2025 roadmap that aims to achieve excellence. This team relies on regional and national correspondents.

#### Actions implemented

In 2022, bioMérieux created the bioSTAR trophy, which recognizes distributors who support and align with bioMérieux's ambitions and values, within which CSR criteria count for nearly 20% of the total assessment. For the second edition, the event brought together the highest performing distributors and took place in May 2023 in Marcy l'Étoile. With a focus on CSR, the distributors worked on the Climate Fresk training module in order to develop awareness of climate change. This successful session has been extended to our distributors all over the world through the virtual version of Climate Fresk offered during the year.

In 2023, bioMérieux continued its assessment approach on the basis of a maturity grid for 12 key criteria. The distributors involved in this approach cover around 83% of the sales made through this business channel.

This matrix makes it possible to objectively determine distributor training needs. A set of training modules has been developed for them, with additional topics such as medical education, management of public and governmental affairs and CSR. The matrix is also part of the bioSTAR program.

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. This portal was set up with more than 20 partners in 2023. In 2024, the roll-out plan will continue, extending the scope of functionalities and the number of distributors connected.

A program enabling distributors to assess their CSR performance on an external rating platform selected by bioMérieux has been initiated. 18 distributors, representing 16% of sales achieved through this channel, are now certified. bioMérieux will thus have a view of their performance and actions for improvement are starting to be taken by the distributors certified.

In 2023, bioMérieux went a step further in its CSR awareness program and shared its company purpose, CSR strategy, commitments, KPIs, achievements and concrete actions implemented to reach its goals. This aims at inspiring and aligning distributors on common values and CSR commitments. Likewise, distributors are invited to share their strategy, action plans, achievements and successes with bioMérieux and the whole distributor community in a mindset of sharing best practices.



## 2023 Achievements



In 2023, distributors representing 21% of sales made through this channel received CSR training. The goal for 2025 is for 55% of sales to be achieved by distributors having undertaken this training.

### 3.8.3 bioMérieux's tax policy

bioMérieux Tax Policy is aimed at providing general guidance with regards to the Group's approach toward taxation. This Tax Policy was formally approved by the Board of Directors on March 13, 2024. It should serve as a reference for bioMérieux Senior Management, and for all bioMérieux employees.

Due to the above, bioMérieux Tax Policy is disclosed in the current universal registration document, as well as on the bioMérieux Intranet.

Asterisks (\*) are used to mark items that are defined in the Appendix of this document.

bioMérieux's tax policy is responsible. By paying taxes, 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.
- bioMérieux's tax approach is aimed at ensuring compliance with local legislation and regulations, *in letter\* and spirit\**, as well as with relevant international standards.

The Group's tax policy is defined according to the following principles:

#### 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 IP and R&D activities are not located in a country for tax reasons;
- bioMérieux does not engage in tax avoidance\* schemes;
- bioMérieux has no entities in tax havens\*, low tax jurisdictions\*, or uncooperative states or 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\*.

No entity resides in a country for tax reasons.

#### Full compliance

bioMérieux ensures that all taxes and contributions are reported and paid in compliance with local regulations, and in accordance with recognized international standards such as OECD guidelines.

#### 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 has conducted robust functional analysis of its activities, so as to compensate each company within the Group according to the functions performed, risks assumed, assets deployed, 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.

### Full cooperation with tax authorities

- bioMérieux promotes open and proactive communication with tax authorities in all countries.  
bioMérieux helps to draft the annual Country-by-Country Reporting (CbCR), which is submitted to the French tax administration by the ultimate parent, Compagnie Mérieux Alliance, Institut Mérieux's parent company. France currently shares the CbCR data with more than 70 countries.
- 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 Financial Departments of each Group subsidiary in order to ensure they meet the standards of compliance required according to the Group's policy and standards.

The Universal Registration Document (URD) provides the following information on corporate income taxes:

- explanation of the Group's income tax expense ("tax proof");
- income tax payments by Region and for the main countries.

### Main income tax data

The Group's income tax expense is explained in the Section on consolidated statements (see Section 6.1.2, Note 25):

- income tax payments amount to €204 million in 2023 (*versus* €224 million in 2022, including tax claims and litigation);
- the Group's cash outflow rate (income tax paid/income before tax) is 46.7% in 2023 (*versus* 35.2% in 2022, excluding the effect of tax claims and litigation);
- the cash outflow excluding tax claims and litigation (€204 million in 2023 and 2022) broke down as follows in the various regions where the Group operates;
  - North America: €157 million (*versus* €140 million in 2022),

- Europe/Middle East: €27 million (*versus* €44 million in 2022),
- Asia-Pacific: €17 million (*versus* €16 million in 2022),
- Latin America: €3 million (same as in 2022),
- Africa: €1 million (same as in 2022).

For the main countries in which the Group operates, the amounts are as follows:

- United States: €156 million (*versus* €140 million in 2022);
- France: €16 million (*versus* €28 million in 2022);
- China: €1 million (*versus* <€1 million in 2022).

### Appendix definitions

- 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.
- The spirit of the tax laws: this refers to the intention of the policy maker who wrote the respective law.
- The letter of the law: this refers to a literal interpretation of the law only.

- 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.
- 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.
- 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.

## 3.8.4 Philanthropy

bioMérieux's commitment to public health and its expertise in biology are rooted in the unique history of the Mérieux family: a human-centered and responsible mindset is at the heart of bioMérieux.

bioMérieux is committed to various causes through its corporate philanthropy programs:

- global health, especially through the activities of the Mérieux Foundation to fight infectious diseases;
- fight against inequality;
- access to culture.

Always with a view to meeting the needs in the areas where it operates.

### 3.8.4.1 Sponsorship

In 2023, bioMérieux supported multiple solidarity projects worldwide.

#### Sponsorship, mentoring and donations led by bioMérieux SA

Pursuant to Law No. 2003-709 of August 1, 2003, the Company's Board of Directors decided to contribute a portion of revenue to sponsorship activities every year and undertook to dedicate at least 1% of net income attributable to the parent company to sponsorship activities.

The distribution of these funds is described in the table below:

Sponsorship, donation and mentoring activities (in thousands of euros)	2023	2022	2021	2020
bioMérieux SA's sponsorship activities	5,386	6,083	5,715	43,207
Of which bioMérieux Endowment Fund				20,000
Of which Mérieux Foundation on an exceptional basis				12,000
Of which other sponsorship on an exceptional basis				3,870
To the Fondation Christophe et Rodolphe Mérieux		2,000	2,000	2,000
To the Mérieux Foundation	2,376	649	701	883
Sponsorships and other donations	166	175	248	337
<b>bioMérieux SA total</b>	<b>5,552</b>	<b>6,258</b>	<b>5,963</b>	<b>43,544</b>
<b>Other subsidiaries total</b>	<b>256</b>	<b>214</b>		
<b>GROUP TOTAL</b>	<b>5,808</b>	<b>6,472</b>		
As a % of net income attributable to the parent company N-1	1.61	1.08		

The type of philanthropic activities conducted in 2022 by bioMérieux SA is detailed in the table below:

Theme	Achieved in 2023	
Health	2,792	50%
Culture and athletics	863	16%
Equal opportunities	602	11%
Help for people with lower incomes	427	8%
Education/School relations	426	8%
Humanitarian emergencies	195	4%
Protecting fauna and flora	177	3%
Network	55	1%
Other	14	0%
<b>GRAND TOTAL</b>	<b>5,552</b>	<b>100%</b>

## Sponsorship and other engagements with local communities

bioMérieux is involved in local life around its sites and subsidiaries. This regional solidarity is achieved through long-term (78% of 2023 financial support) engagement with local communities and participating in social and cultural initiatives, in partnership with local associations and NGOs. Moreover, bioMérieux is committed to involving its teams, to creating bridges and beneficial synergies for associations through employee engagement and to sharing expertise.



### EQUAL OPPORTUNITIES

bioMérieux implements a policy promoting the employment of troubled youth and equal opportunity 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, *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* Group, which helps homeless and vulnerable people. bioMérieux employees are given incentives to get involved by donating paid leave days or doing volunteer work. *L'Entreprise des Possibles* has set up a digital platform that provides direct access to the needs of the associations supported by the collective.

Moreover, bioMérieux sustains two innovative projects supported by *L'Entreprise des Possibles*:

- *Remorquage*: housing in former truck trailers for 62 people (single-parent families and young people in precarious situations);
- *La Maison Rochet*: refurbishment of a home for 20 young people leaving the child welfare system.

### CULTURAL SPONSORSHIP

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.

bioMérieux provided its support to the AHBAP project for people affected by the earthquake in Turkey in order to provide emergency help and care to the people affected by this catastrophe.

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 team members also contribute by way of donations to refugees.

### 3.8.4.2 Support for The Mérieux Foundation and the bioMérieux Endowment Fund for Education

bioMérieux contributes to the Group's Corporate Social Responsibility by sharing the values and supporting the actions of two entities in particular:



**THE MÉRIEUX  
FOUNDATION**

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 resource-limited countries.

Its objective is to strengthen laboratory diagnostic capabilities to fight 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 activities 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*;
- taking action for the mother and child through a holistic approach to health.



**THE BIOMÉRIEUX ENDOWMENT  
FUND FOR EDUCATION**

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 is present. Because educational support provided 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 2023, the bioMérieux Endowment Fund launched its second call for projects contributing to the education of children from low-income families. 65 projects of a duration of one to three years were submitted with the support of bioMérieux employees who sponsored them, and 18 projects from 9 countries were finally selected for a total amount of €2.45 million. In 2024, the Fund plans to run 40 projects in 21 countries.

## 3.9 Scope and reporting of non-financial indicators

### 3.9.1 Calculation scope of quantified indicators

The scope corresponds to that of the bioMérieux Group. Hybiome (440 employees at December 31, 2023) is included in the calculation of HSE data but not in the HR data presented in Chapter 3.

### 3.9.2 Data collection and consolidation

Data measuring impact on Health by means of the percentage increase in the number of patient results supporting Antimicrobial Resistance and Stewardship (AMS) are collected every six months and the scope is the bioMérieux Group.

Health and Safety data are collected on a monthly basis, and environmental data on a quarterly basis, from HSE representatives in the Company's entities. Data are consolidated by the Group HSE team.

With regard to occupational Health and Safety, all consolidated data comply with regulations for recording occupational accidents and diseases for each country in question.

This report covers all Group entities.

Human resources data is collected at year end through the information system used by all Group entities, except for absenteeism data, which are consolidated on the basis of information managed locally.

Environmental data is collected by quarterly campaigns managed by a dedicated computing system for industrial sites and the six bioMérieux commercial entities with the largest numbers of employees (Durham Hamlin – United States, São Paulo – Brazil, Kerlann – France, Madrid – Spain, Basingstoke – United Kingdom and Shanghai – China). The environmental intensities of the other subsidiaries (local offices) are extrapolated from the intensities reported for Madrid, related to the headcount present in these subsidiaries, thus covering 100% of the scope.

This approach is justified by the very low contribution of these subsidiaries to the Company's overall environmental intensity and the need to refocus the staff of these subsidiaries on operational HSE activities when they are not dedicated to this activity. It is important to note that these commercial subsidiaries were the subject of the reporting campaign prior to 2018, and their contribution was established at that time as follows:

- 3.5% in waste production;
- 2.5% in energy consumption;
- 1.6% in water consumption.

### 3.9.3 Definition and method of calculating the indicators

#### Health impact information

% increase in the number of patient results supporting Antimicrobial Resistance and Stewardship (AMS):

This KPI refers to the number of patient results supporting AMS, which is expressed as a percentage.

Methodology: Number of patient results supporting efforts to combat AMR relative to 2019 which covers eight products.

#### Social information

The data below do not include Hybiome.

- Headcount on the payroll, new hires, and departures: permanent and fixed-term employee headcount (excluding interns, international volunteers (VIE) and temporary employees).
- Training: all training hours recorded and delivered in the training management system used by all Group entities, whether *via* e-learning or classroom-based.
- Promotions: for an employee still included in the Company headcount at December 31 of year N, identification of career changes with a related reason, compared with December 31 of year N-1.

- Absenteeism: number of days' absence (excluding maternity leave, paternity leave and leave related to length of service) divided by the theoretical number of working days (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.
- Female representation in corporate leadership roles refers to women in roles that report to the Executive Committee, which includes Executive Committee members, with a Global Corporate mission.

#### Health and Safety

- 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 occupational accident, occupational 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 activity 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. The extension to work stoppage days is counted in the month and the year the accident occurred.
- Frequency rate of lost-time occupational accidents: number of lost-time occupational accidents per million hours worked.
- Frequency of total reportable occupational accidents: 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 diseases: an occupational disease is the result of exposure, of any duration, to a risk existing in the normal practice of the occupation.

#### Environment

Data for previous years may be modified following adjustments.

#### Water-related indicators

- Total water consumption (thousand m<sup>3</sup>) The quantities of water taken from the natural environment (e.g., groundwater) and re-introduced into this environment under conditions that do not damage this environment are not included in the total water consumption.

- The performance indicator monitored is the total water consumption of the Company's entities in cubic meters in relation to the Company's sales (in m<sup>3</sup> per € million).
- Discharge of industrial effluents (thousand m<sup>3</sup>).



**Indicators relating to energy**

- Total energy consumption (GWh).
- Consumption of energy from renewable sources (GWh).
- The performance indicator monitored is the total energy consumption (from all energy sources) of the Company's various entities in relation to the Company's sales (in MWh per € million).

**Waste-related indicators**

- Total quantity of waste produced (metric tons): one-off waste such as inert waste, construction/demolition waste, and waste from contaminated soil is excluded from the indicator reported in Chapter 3. They are, however, reported by the Company's entities and monitored, but as they are liabilities, they do not necessarily reflect the Company's business to which the reduction efforts relate.

- Goods/materials that have become redundant and that are reused outside the Company without reprocessing are no longer considered in this total.
- Hazardous waste: total amount of hazardous waste produced (metric tons). Hazardous waste is waste with one or more properties that poses a threat to human health or the environment and requires special processing. This category includes chemical waste, infectious waste, or waste electrical and electronic equipment.
- Recovery rate of materials or energy: the indicator monitored is the ratio, expressed as a percentage, of the total weight of waste recycled, composted, reused or incinerated with energy recovery to the total weight of waste.

**Indicators relating to greenhouse gas emissions**

Greenhouse gas emissions are assessed using Greenhouse Gas Protocol and Bilan Carbone® methodologies.

The following indicators are assessed:

SCOPE	TYPE	INPUT DATA	EMISSION FACTORS
<b>Scope 1</b>	Direct emissions from fixed combustion sources	Fossil fuel consumption collected via environmental reporting	ADEME
	Direct emissions from mobile sources equipped with a thermal combustion engine	CO <sub>2</sub> data collected from our suppliers	N/A
	Fugitive direct emissions	Emissions of refrigerant gases after accidental leakage. This data is collected via environmental reporting	IPCC 2016, others
<b>Scope 2</b>	Indirect emissions related to electricity consumption	Electricity consumption collected via environmental reporting	EIA AIB factors for residual mix in Europe Residual mix factors in the US (e-green.org)
	Indirect emissions related to the use of steam, heat or cooling	Heated water consumption collected via environmental reporting	Supplier data
<b>Scope 3</b>	Commuting	Calculation of average distances by site	ADEME
	Business travel	CO <sub>2</sub> data collected from our suppliers	N/A
	Car rentals	CO <sub>2</sub> data collected from our suppliers	N/A
	Global freight	CO <sub>2</sub> data collected from our suppliers	N/A
	Local freight	CO <sub>2</sub> or mass x distance result collected from our suppliers depending on the transport type (air, road, sea)	Transporter data or Air: GHG Protocol Road: ADEME Sea: GHG Protocol
	Product use	Annual energy consumption of installed equipment, by country	EIA
	End of product life		

Uncertainties are calculated as follows:

- uncertainty on input data: assessment based on experience and practice;
- uncertainty on the emission factor: take the value provided for the protocol used on the factor.

Additional information on the definition, methodology and calculation of the different KPIs can be made available to readers, upon request.

### 3.10 Report by the independent third party on the verification of the consolidated statement of non-financial performance

*This is a free translation into English of the report by the independent third party 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.*

To the Annual General Meeting,

In our capacity as an independent third party certified by COFRAC (COFRAC Inspection Accreditation No. 3-1681, scope of accreditation available on [www.cofrac.fr](http://www.cofrac.fr)) and member of the network of one of the Statutory Auditors of your Company (hereinafter the "Entity"), we have performed procedures to issue a reasoned opinion expressing limited assurance on the compliance of the consolidated statement of non-financial performance for the fiscal year ended December 31, 2023 (hereinafter the "Statement") with the provisions of Article R. 225-105 of the French Commercial Code and on the fairness of the historical information (whether observed or extrapolated) provided pursuant to the third paragraph of part I and part II of Article R. 225-105 of the French Commercial Code (hereinafter the "Information"), prepared in accordance with the procedures of the Entity (hereinafter the "Guidelines"), presented in the management report pursuant to the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

#### Conclusion

Based on the procedures we performed, as described in the section "Nature and scope of our work", and on the information we gathered, no material irregularities came to light questioning the compliance of the consolidated statement of non-financial performance with the applicable regulatory provisions or questioning that the Information, taken as a whole, is presented fairly in accordance with the Guidelines.

#### Comments

Without calling into question the conclusion expressed above and according to the provisions of Article A. 225-3 of the French Commercial Code, we make the following comment:

- Non-financial indicator reporting procedures are not completely formalized or contained in a single document.

#### Preparation of the declaration of non-financial performance

In the absence of a generally accepted and commonly used framework or established practices on which to base the assessment and measurement of the Information, different but acceptable measurement techniques can be used, which may affect comparability between entities and over time.

Consequently, the Information should be read and understood with reference to the Guidelines, the significant elements of which are presented in the Statement and the detail of which is accessible to readers of the NFPS, on request, at the bioMérieux registered office

#### Limitations inherent to the preparation of the Information

The Information may be subject to uncertainty inherent to the state of scientific or economic knowledge and to the quality of the external data used. Some of the information is dependent on the methodological choices, assumptions and/or estimates made in preparing the information and presented in the Statement.

#### Responsibility of the Entity

It is the duty of the management:

- to select or define appropriate criteria for the preparation of Information;
- to prepare a Statement that complies with the legal and regulatory provisions, including presenting a business model, describing the principal non-financial risks, presenting the policies applied in response to the risks and the results of these policies, including key performance indicators and, in addition, the information provided for in Article 8 of Regulation (EU) 2020/852 (Green Taxonomy);
- to prepare the Statement by applying the Entity's Guidelines as mentioned above;
- and to implement such internal control procedures as it determines are necessary to enable it to produce Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by the Board of Directors.

#### Responsibility of the independent third party

On the basis of our work, it is our responsibility to provide a duly reasoned opinion expressing limited assurance on:

- the compliance of the Statement with the provisions set out in Article R. 225-105 of the French Commercial Code;
- the fairness of the historical (recorded or extrapolated) information provided pursuant to the third paragraph of part I and part II of Article R. 225-105 of the French Commercial Code, namely, the results of policies, including key performance indicators and actions, in relation to the principal risks.

Since it is our responsibility to form an independent conclusion on the Information as prepared by management, we are prohibited from being involved in the preparation of this Information, as this could compromise our independence.

It is not our responsibility to comment on:

- the Entity's compliance with other applicable legal and regulatory requirements, in particular, on the information provided for in Article 8 of Regulation (EU) 2020/852 (Green Taxonomy), the vigilance plan and the fight against corruption and tax evasion;
- the accuracy of the information provided for in Article 8 of Regulation (EU) 2020/852 (Green Taxonomy);
- the compliance of the products and services with applicable regulations.

## Regulatory provisions and applicable professional standards

We conducted our work described below in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code, our audit program consisting of our own procedures (*Audit program for the non-financial performance statement*, of July 7, 2023) and the professional standards of the Compagnie Nationale des Commissaires aux Comptes (CNCC), relating to this type of engagement, especially their technical opinion, *Intervention of the auditor - Intervention of the Independent Third Party (OTI) - Non-financial performance statement*, and the international standard ISAE 3000 (revised)<sup>(1)</sup>.

## Independence and quality control

Our independence is defined by the provisions of Article L. 821-28 of the French Commercial Code and the French Code of Ethics governing the audit profession. We have also implemented a quality control system comprising documented policies and procedures to ensure compliance with applicable laws and regulations, ethical rules and professional standards.

## Means and resources

Our work involved six people between November 2023 and March 2024, with the period of activity totaling approximately five weeks.

To assist us with our work, we consulted our sustainable development and social responsibility specialists. We conducted approximately fifteen interviews with the people responsible for preparing the Statement, representing the CSR, Health, Safety and Environment, Human Resources, Purchasing, Supply Chain, Quality, Ethics and Compliance Departments.

## Nature and scope of our work

We planned and performed our work taking into account the risks of material misstatement of the Information.

We believe the procedures we conducted in the exercise of our professional judgment enable us to provide a conclusion of limited assurance:

- we reviewed the activities of all the entities included in the scope of consolidation and the description of the main risks;
- we assessed the appropriateness of the Guidelines in terms of their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, industry best practices;
- we verified that the Statement covers each category of information required by part III of Article L. 225-102-1 of the French Commercial Code on social and environmental matters as well as respect for human rights and combating corruption and tax evasion and includes, where appropriate, an explanation of the reasons for the absence of the information required by the second paragraph of part III of Article L. 225-102-1 of the Commercial Code;
- we verified that the Statement presents the information required by part II of Article R. 225-105 of the French Commercial Code, when relevant to the principal risks;
- we verified that the Statement presents the business model and a description of the principal risks associated with the business of all the entities included in the scope of consolidation, including, where relevant and proportionate, the risks created by its business relationships, products or services, as well as policies, actions and results, including key performance indicators relating to the principal risks;
- we consulted with the documentary sources and conducted interviews in order to:
  - assess the process of selection and approval of the main risks as well as the consistency of the results, including the key performance indicators used, with respect to the principal risks and policies presented;
  - corroborate the qualitative information (actions and results) that we considered most important, presented in Appendix 1. For some risks (business ethics, distributor management, responsible purchasing, and regulatory compliance of products), our work was carried out at the level of the consolidating entity. For the other risks, work was carried out at the level of the consolidating entity and in a selection of entities listed hereinafter: production sites in Durham (United States), Craponne and Combourg (France);
- we verified that the Statement covers the consolidated scope, namely, all of the entities included in the scope of consolidation in accordance with Article L. 233-16 of the French Commercial Code with the limits specified in the Statement;
- we assessed the internal control and risk management procedures put in place by the Entity, and we assessed the collection process aiming for the exhaustiveness and accuracy of the Information;
- for the key performance indicators and other quantitative results that we considered most significant, as presented in Appendix 1, we employed:
  - analytical procedures to verify that the data collected was consolidated correctly and the consistency of any changes;
  - detailed tests based on samples or other means of selection, to ensure that definitions and procedures were applied correctly and to reconcile the data in the supporting documents. This work was carried out on a selection of contributing entities listed above and covers 24% of the total quantity of waste for the group, 39% of the energy consumption and 15% of the headcount;
- we assessed the consistency of the Statement as a whole in relation to our knowledge of all of the entities included within the consolidation scope.

The procedures performed for a limited assurance engagement are less extensive than those required for a reasonable assurance engagement performed in accordance with professional standards; a higher level of assurance would have required more extensive audit work.

Paris-La Défense, March 15, 2024

Independent third party

EY & Associés

Thomas Gault

Partner, Sustainable Development

(1) ISAE 3000 (revised) – Assurance engagements other than audits or reviews of historical financial information.

**Appendix 1: information considered to be the most important****Social information**

<i>Quantitative information (including key performance indicators)</i>	<i>Quantitative information (including key performance indicators)</i>
Change in headcount, breakdown of headcount by geographic area.	Change in headcount, breakdown of headcount by geographic area.
Movements (arrivals and departures).	Movements (arrivals and departures).
Absenteeism.	Absenteeism.
Number of employees who were promoted or benefited from internal mobility.	Promotion/internal mobility.
Overall breakdown by gender and among managers.	Overall breakdown by gender and among managers.
Share of women on the Executive Committee and their N-1 with a global position.	Share of women on the Executive Committee and their N-1 with a global position.
Number of training hours and number of training hours per employee.	Number of training hours and number of training hours per employee.
Frequency rate of lost-time occupational accidents.	Frequency rate of lost-time occupational accidents.
Severity rate of occupational accidents.	Severity rate of occupational accidents.

**Environmental information**

<i>Quantitative information (including key performance indicators)</i>	<i>Quantitative information (including key performance indicators)</i>
Scopes 1 and 2 greenhouse gas emissions.	Scopes 1 and 2 greenhouse gas emissions.
Scope 3 greenhouse gas emissions.	Scope 3 greenhouse gas emissions.
Total waste generated and recycled waste. Total water consumption.	Total waste generated and recycled waste. Total water consumption.
Total energy consumption and % of energy consumed from renewable sources.	Total energy consumption and % of energy consumed from renewable sources.
Percentage (in sales) of the product portfolio that was subjected to a life cycle analysis.	

**Social information**

<i>Quantitative information (including key performance indicators)</i>	<i>Quantitative information (including key performance indicators)</i>
Number of ISO 9001 and ISO 13485 certified sites.	ISO 9001 and ISO 13485 certification.
Number of personal data incidents or breaches.	Number of personal data incidents or breaches.
Number of suppliers evaluated by an external rating agency on CSR criteria, and % of expenditure covered.	Number of suppliers evaluated by an external rating agency on CSR criteria, and % of expenditure covered.
Rate of completion of personal data confidentiality training for employees in contact with patient data.	Rate of completion of personal data confidentiality training for employees in contact with patient data.
Rate of completion of training on application of the Code of Conduct and confidentiality.	Rate of completion of training on application of the Code of Conduct, confidentiality and anti-corruption (for distributors).
Percentage of distributors evaluated by an external rating agency on CSR criteria.	Percentage of distributors evaluated by an external rating agency on CSR criteria.
Antibiotics coverage rate of the bioMérieux Group's AST solutions.	Antibiotics coverage rate of the bioMérieux Group's AST solutions.
Growth rate of the number of patient results supporting efforts to combat AMR.	Growth rate of the number of patient results supporting efforts to combat AMR.

### 3.11 Vigilance plan

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 the risks to human rights and fundamental freedoms, the risks of serious physical or environmental harm, as well as the health risks arising from their activities or those of their subsidiaries, sub-contractors 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 with its subcontractors, in 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, in particular materiality analysis, non-financial risk analysis, and implementation of environmental and social roadmaps.

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

#### Risk mapping – Methodology Note

Since 2020, the Company has strengthened its risk analysis process relating to the Vigilance Law. In order to benefit from a robust and objective methodology, it has partnered with Verisk Maplecroft. This company is an independent player and is

recognized in terms of social, societal and environmental risks. bioMérieux has benefited from the expertise and databases of Verisk Maplecroft, which assesses countries and industries according to their risk as regards the environment and human rights.

Risk 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:

<b>Human rights</b>	Child labor and young workers
	Forced labor
	Living wage
	working time organization
	Workplace discrimination
	Freedom of assembly and of association
<b>Occupational health and safety</b>	Single risk compiling national indicators
<b>Environment</b>	Air quality
	Waste management
	Water quality
	Water stress
	Deforestation
	CO <sub>2</sub> emissions related to energy consumption

The assessment of each risk takes into account three main components:

- the country of supply that influences the level of risk of the indicators analyzed;
- the industry in which the assessed third party operates (the risk indicators provided by Verisk Maplecroft are adapted by industry in order to determine an appropriate risk profile);
- the purchase volume affecting the likelihood of the risk occurring.

## Risk analysis results

Risk assessment is based on a gross risk assessment in terms of the criteria set out above (country of supply, industry, purchase volume).

This results in a mapping of the Group's purchases whereby suppliers can be classified according to their criticality.

The assessment helped to identify certain industries with a predominant risk profile in the supply chain, including:

- oil and gas;
- mining and metals extraction;
- construction and engineering services;
- hotels and accommodation;
- agricultural products.

An analysis by risk factor highlights the following as the priority issues to be addressed:

- CO<sub>2</sub> emissions related to energy consumption;

## Governance

bioMérieux has a CSR Operational Steering Committee (see Section 3.2.2), the main role of which is to ensure proper implementation of the Vigilance Law. In this context, this committee:

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

In order to assess overall risk, the above criteria were weighted by the following in decreasing order of importance: country of supply and industry (with equal weighting) then purchase volume.

The risk analysis covered all suppliers from which bioMérieux made purchases during 2019 (reference year in order to cover a full accounting fiscal year). More than 14,000 suppliers were analyzed in order to assess their exposure to the risk criteria detailed above.

In addition, the analysis has been extended to bioMérieux distributors worldwide.

- water stress;
- occupational health and safety;
- living wage;
- working time organization.

Taking these factors, bioMérieux can draw up an action plan to reduce the Group's residual exposure to the risks presented by its supply chain.

This specific action plan is built up by the various functions concerned while drawing on the management systems of existing suppliers, particularly the supplier qualification process, periodic performance reviews, supplier audits, external audits (EcoVadis), SBT commitments and bioMérieux's external CSR/HSE evaluation questionnaires.

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

The risk 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
RISK MAPPING			
Activities of bioMérieux SA and its subsidiaries	Non-financial risk mapping (see Section 3.3)		
Activities of subcontractors or suppliers	Mapping of non-financial risks (see Section 3.3) and analysis performed with Verisk Maplecroft described above		
RISK MAPPING - REGULAR EVALUATION PROCEDURES			
Activities of bioMérieux SA and its subsidiaries	EcoVadis (see Section 3.1)	EcoVadis (see Section 3.1)  Reporting by industrial sites, subsidiaries and central functions (see Section 3.5.2)	EcoVadis (see Section 3.1)  HSE management system (see Section 3.6.2.1)  Process and tools for managing health and safety at work (see Section 3.6.2.2)  Occupational hazards assessment process (see Section 3.6.2.2 and Section 3.6.2.3)  Assessment of the rate of occupational accidents and of occupational diseases (see Section 3.6.2.2)
Activities of subcontractors or suppliers	EcoVadis (see Section 3.8.1)  Automated third-party screening based on a risk matrix (see Section 3.7.7)  Procedure for assessing certain suppliers and subcontractors, including prequalification audits and verification audits 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 Section 3.7.7.2)  Diversity (see Section 3.6.3): gender equality, integration of employees with disabilities	bioMérieux Code of Conduct (see Section 3.7.7.2)  Overall HSE policy: Environmental objectives (see Section 3.5.1)  Certification: ISO 14001 (see Section 3.5.1)	bioMérieux Code of Conduct (see Section 3.7.7.2)  Overall HSE policy: Occupational health and safety objectives (see Section 3.6.2.1)  Certification: ISO 45001 (see Section 3.6.2.1)
Activities of subcontractors or suppliers	Code of Conduct (see Section 3.7.7.2)  Subcontractor approval form and business principles for third parties (see Section 3.7.7.2)  Responsible Procurement Charter (see Section 3.8.1)  Specific article within contracts: reference to the Responsible Procurement Charter and business principles for third parties		
WHISTLE-BLOWING PROCEDURE AND RECORDING REPORTS			
Activities of bioMérieux SA and its subsidiaries	Whistle-blowing procedure available to employees and third parties (see Section 3.7.7.4)		Whistle-blowing procedure available to employees and third parties (see Section 3.7.7.4)  Reporting tool for hazardous situations and suggestions for improvement (see Section 3.6.2.2)
Activities of subcontractors or suppliers	Whistle-blowing procedure available to employees and third parties (see Section 3.7.7.4)		Reporting tool for hazardous situations and suggestions for improvements (see Section 3.6.2.2) for service providers working on-site
PROCESS FOR MONITORING MEASURES AND EVALUATING THEIR EFFECTIVENESS			
Activities of bioMérieux SA and its subsidiaries	CSR Operational Steering Committee (see Section 3.2.2)  Monitoring and renegotiating Company-level agreements (see Sections 3.6.4 and 3.6.3)	CSR Operational Steering Committee (see Section 3.2.2)  HSE Committee (see Section 3.6.2.1)	CSR Operational Steering Committee (see Section 3.2.2)  HSE Committee (see Section 3.6.2.1)
Activities of subcontractors or suppliers	Review of EcoVadis scores by the Purchasing Department	Review of EcoVadis scores by the Purchasing Department	Review of EcoVadis scores by the Purchasing Department

## 3.12 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 (see Section 3.5).

### 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 Paris Agreement of COP21.

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:
  - climate change mitigation;
  - climate change adaptation;
  - sustainable use and protection of aquatic and marine resources;
  - transition to a circular economy;
  - pollution control;
  - 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 the activities of the 2023 fiscal year, the scope defined by the regulation for the indicators to be published concerns the six objectives for eligibility and the first two objectives for alignment.

The following are the indicators to be published:

- eligible turnover/total consolidated turnover;
- aligned turnover/total consolidated turnover;
- eligible capital expenditure/total consolidated capital expenditure;
- aligned capital expenditure/total consolidated capital expenditure;
- eligible operating expenses/total consolidated operating expenses (according to the taxonomy's restrictive list);
- aligned operating expenses/total consolidated operating expenses (according to the taxonomy's restrictive list).

## The Company's European taxonomy-eligible activities

In 2023, the Company took advice from Mazars 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.

The 2023 objectives identified by the Company in workshops are as follows:

OBJECTIVE	ACTIVITY SUCH AS DEFINED BY THE EUROPEAN TAXONOMY	CONTENT
<b>1. Climate change mitigation</b>	6.5 Transport by motorbikes, passenger cars and light commercial vehicles	Car fleet, especially for sales team members and FSEs <sup>(a)</sup>
	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
	7.4 Installation, maintenance and repair of electric vehicle charging stations	Installation of electric vehicle charging stations on sites
	7.6 Installation, maintenance and repair of renewable energy technologies	Installation of photovoltaic panels on sites
	7.7 Acquisition and ownership of buildings	Acquisition or construction of new buildings
<b>4. Transition to a circular economy</b>	1.1 Manufacture of plastic packaging goods	Acquisition of plastic primary packaging production equipment for a range of products
	1.2 Manufacture of electrical and electronic equipment	Sale of diagnostic instruments when they include electrical and electronic components
	5.1 Repair, refurbishment and reconditioning	Sales of maintenance and repair services for diagnostic instruments when they include electrical and electronic components

(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:
  - 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:
  - 8.2 programming, consulting and other IT activities: bioMérieux markets software solutions, especially 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 it to become eligible, the Company must present a specific climate change adaptation plan.

- For objective 4:
  - 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, the Company has excluded the following 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 and dental instruments and supplies). Furthermore, since reagents, which can contain chemical or biological substances, can potentially be contaminated after use, they are incinerated after use.

## Comments on aligned activities for the fiscal year

### Revenue indicator

The publication of alignment indicators is not expected for fiscal year 2023 for the Company's eligible activities, with regard to the four new objectives. However, its understanding of the criteria is as follows:

- for objective 4, activity 1.2, Manufacture of electrical and electronic equipment: to be aligned, the activity must meet the climate risk analysis criterion for its production sites;

- for objective 4, activity 5.1, Repair, refurbishment and reconditioning: to be aligned, the activity must meet this same criterion.

### Capital expenditure indicator

- For objective 1, activity 6.5, Transport: only the French and United Kingdom fleet has been taken into account, for vehicles emitting less than 50 g CO<sub>2</sub>e/km, according to the Worldwide Harmonized Light vehicle Test Procedure standard.
- For objective 1, activity 7.3, Energy efficiency: all of 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.
- For objective 1, activity 7.4, charging stations: all the installation projects have been taken into account, in France and in the United States.

- For objective 1, activity 7.6, renewable energy: the fiscal year activities concern the deployment of photovoltaic panels.
- For objective 1, activity 7.7, acquisition of buildings: to be aligned, the primary energy demand of the premises, which defines their energy performance resulting from the construction, 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.

### Operational expenditure indicator

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

- R&D 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.

With the exception of R&D costs, which totaled €460 million for the Company in 2023, these operating expenditure categories are considered non-material relative to the Group's materiality thresholds. The manufacture of electrical and electronic equipment was the only eligible activity with R&D expenditure. Consequently, the Key Performance Indicator numerator for this activity is made up of its R&D costs, and the denominator is the Group's R&D costs alone. However, the work carried out by the Company did not make it possible to decide on a reliable indicator in time, and the Company preferred not to publish it.

## Compliance with the general criterion consisting of “do no significant harm”

In accordance with the taxonomy regulation, the Company reviewed all the Do No Significant Harm (DNSH) criteria for the eligible activities to characterize the alignment of said activities.

## Minimum safeguards

For the Company's eligible activities to be aligned, they must meet the "minimum safeguards" which cover the following four themes: human rights, corruption, taxation and competition law.

Commitment to human rights is one of the Company's fundamental values. Group policy on human rights in relation to its team members is based on the promotion of their well-being and development (see Section 3.6.1) and a corporate culture based on social dialogue (see Section 3.6.4). The Company promises gender equality and implements anti-discrimination measures (see Section 3.6.3). In its supplier relationships, the

The Company implements an anti-corruption policy and promotes the importance of compliance with competition law among its team members via its Ethics and Compliance program (see Section 3.7.7) The group implements training and procedures to ensure that the business complies with laws and regulations wherever it operates.

Company is committed to a sustainable development mindset. Its commitments and requirements have been 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 Section 3.8.1).

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 Section 3.8.3).

## Summary indicator table

	Proportion of CapEx/Total CapEx		Proportion of sales/Total sales		Proportion of OpEx/Total OpEx	
	Taxonomy alignment by objective	Taxonomy eligibility by objective	Taxonomy alignment by objective	Taxonomy eligibility by objective	Taxonomy alignment by objective	Taxonomy eligibility by objective
Climate change mitigation	1.5%	23.0%	0.0%	0.0%	0.0%	0.0%
Climate change adaptation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Aquatic and marine resources	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Circular economy	not required	23.3%	not required	14.1%	not required	0.0%
Pollution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Biodiversity and ecosystems	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

## Key Performance Indicators (regulatory tables)

### PERCENTAGE OF SALES 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 sales	Percentage 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	Percentage of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) sales, 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	YES/ NO	YES/ NO	YES/ NO	YES/ NO	YES/ NO	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
Sales from environmentally sustainable activities (taxonomy-aligned) (A.1)		0.0	0.0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Of which enabling										n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	E	
Of which transitional										n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
				%	%	%	%	%	%										
Manufacture of electrical and electronic equipment	1.2	302.9	8.2%	n/a													%		
Repair, refurbishment and reconditioning	5.1	214.6	5.8%	n/a															
Sales from taxonomy-eligible but not environmentally sustainable activities (not aligned with the taxonomy) (A.2)		517.4	14.1%	14.1%															
Sales from taxonomy-eligible activities (A1 + A2)		517.4	14.1%	14.1%													n/a		
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
Sales from non-taxonomy-eligible activities		3,157.3	85.9%	For activities 1.2 and 5.1 reported under Chapter A.2, assessment of alignment is not applicable for the fiscal year. These activities are reported in this section in compliance with the legislation, irrespective of their possible alignment															
TOTAL (A+B)		100%																	



**PERCENTAGE OF CAPEX ARISING FROM PRODUCTS OR SERVICES ASSOCIATED WITH ECONOMIC ACTIVITIES  
ALIGNED WITH THE TAXONOMY**

Fiscal Year N	Year		Substantial contribution criteria							Do No Significant Harm Criteria									
	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	Percentage of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) CapEx, year N-1	Category (enabling activity)	Category (transitional activity)
Economic activities		€ million	%	YES/NO	YES/NO	YES/NO	YES/NO	YES/NO	YES/NO	YES/NO	YES/NO	YES/NO	YES/NO	YES/NO	YES/NO	YES/NO	%	E	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>																			
Transport by motorbikes, passenger cars and light commercial vehicles	6.5	1.1	0.3%	YES						YES	YES	YES	YES	YES	YES	YES	0%		T
Installation, maintenance and repair of energy efficiency equipment	7.3	3.7	0.9%	YES						YES	YES	YES	YES	YES	YES	YES	1.1%	E	
Installation, maintenance and repair of electric vehicle charging stations	7.4	0.0	0.0%	YES						YES	YES	YES	YES	YES	YES	YES	0%	E	
Installation, maintenance and repair of renewable energy technologies	7.6	0.9	0.2%	YES						YES	YES	YES	YES	YES	YES	YES	0.6%	E	
<b>CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)</b>	<b>5.8</b>	<b>1.5%</b>	<b>1.5%</b>							<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>1.7%</b>		
<b>Of which enabling</b>	<b>4.6</b>	<b>1.2%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>1.7%</b>	<b>E</b>	
<b>Of which transitional</b>	<b>1.1</b>	<b>0.3%</b>	<b>%</b>							<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>0%</b>		<b>T</b>

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	Percentage of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) CapEx, year N-1	Category (enabling activity)	Category (transitional activity)
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
				%	%	%	%	%	%										
Transport by motorbikes, passenger cars and light commercial vehicles	6.5	15.1	3.8%	NO													2.7%		
Acquisition and ownership of buildings	7.7	69.8	17.7%	NO													30.2%		
Manufacture of plastic packaging goods	1.1	0.3	0.1%					n/a									n/a		
Manufacture of electrical and electronic equipment.	1.2	91.7	23.2%					n/a									n/a		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		176.9	44.8%	21.5%				23.3%									32.8%		
A. CapEx of taxonomy-eligible activities (A1 + A2)		182.7	46.3%	23.0%				23.3%									34.5%		
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
CapEx of non-taxonomy-eligible activities	212.1	53.7%		For activities 1.1 and 1.2 reported under Chapter A.2, assessment of alignment is not applicable for the fiscal year. These activities are reported in this section in compliance with the legislation, irrespective of their possible alignment															
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										
	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	Percentage of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) OpEx, year N-1	Category (enabling activity)	Category (transitional activity)
Economic activities		€ million	%	YES/NO	YES/NO	YES/NO	YES/NO	YES/NO	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)																			
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1.)			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Of which enabling																		E	
Of which transitional																			T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
			%	%	%	%	%	%											
Manufacture of electrical and electronic equipment		5.1	0	0%				n/a									n/a		
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)			0	0%				%									n/a		
A. OpEx of taxonomy-eligible activities (A1 + A2)			0	0%				%									n/a		
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
OpEx of non-taxonomy-eligible activities			0	0%	For activity 5.1 reported under Chapter A.2, assessment of alignment is not applicable for the fiscal year. This activity is reported in this section in compliance with the legislation, irrespective of its possible alignment														
TOTAL (A+B)			100%																

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