

7.6 Dividend policy

The distribution policy is decided in light of the yearly analysis of the Company's profits, its financial position and other factors that the Board of Directors considers relevant.

Dividends that remain unclaimed five years after their payment date are time-barred and remitted to the French government.

In accordance with the dividend policy recently announced during Capital Markets Day on April 9, 2024, and in line with the GO•28 plan, bioMérieux is targeting a dividend pay-out ratio of around 25% of net income attributable to the parent company.

In 2025, the Board of Directors will recommend that the Annual General Meeting to be held on May 15, 2025 approve a dividend of €0.90 per share, which would bring the total amount to be paid on June 11, 2025 to €106.5 million.

The table below presents the dividends (in euros) paid by the Company for each of the past three fiscal years.

Fiscal year ended	Dividend distributed (in euros)*	Dividend per share (in euros)*
12/31/2023	100,607,037.00	0.85
12/31/2022	100,607,037.00	0.85
12/31/2021	101,702,602.85	0.85

* The Company did not receive any dividends on treasury shares held on the ex-dividend date. The corresponding dividend amount was allocated to "retained earnings." Individuals domiciled in France for tax purposes benefit from a tax deduction on the annual dividend in accordance with paragraph 2 of Article 158.3 of the French Tax Code (Code général des impôts).

7.7 Special report on free share grants and stock options

This report was prepared in accordance with the provisions of Articles L. 225-184 and L. 225-197-4 of the French Commercial Code. The Company does not currently have any stock option plans. No stock options were granted to corporate officers or employees by the Company or Group companies in 2024. At the date of this report, no stock options are exercisable.

During the fiscal year ended December 31, 2024, the Board of Directors granted 406,257 shares (i.e. 0.3% of the share capital) under free share grant plans set up by the Board of Directors – after consulting with the HR, Compensation and CSR Committee – pursuant to the authority granted to it by the Combined General Meeting of May 23, 2024.

These shares were divided into three free share plans:

- **Plan for the Executive Committee;**
- **Plan for Leaders and Talents** (excluding the Executive Committee) as a way to recognize employees identified as talented or essential to achieving the Company's strategic objectives and to strengthen engagement and retention;
- **Specific GO•28 plan.** Exceptional free share plan for those involved in overseeing and implementing the five-year strategic plan launched in 2024 known as GO•28. This includes the Executive Committee (excluding the Chief Executive Officer for 2024) as well as certain employees identified as essential to overseeing the plan. This plan may be extended until 2026 under certain conditions.

In this connection, the Company allocated free shares to a corporate officer in respect of his office held in the Company. Thus, the Board of Directors granted a maximum of 11,900 free shares to Pierre Boulud, Chief Executive Officer (i.e. 0.01% of the share capital, since the share capital consists of 118,361,220 shares), plan 240904 EC.

The table below details the free shares granted at the end of the 2024 fiscal year:

Grant date	Number of shares granted	Share price (in euros)
September 04, 2024	406,257 (i.e. 0.3% of share capital)	103

The table below shows the number of free shares granted and not fully vested at the end of 2024:

Grant date	Share price (in euros)	Number of shares granted	Beneficiary category
September 04, 2024 Total 240904 EC plan	103	61,296	9 members of the Executive Committee, of which 1 corporate officer
September 04, 2024 Total 240904 L&T plan	103	268,694	481 employees
September 04, 2024 Total 240904 GO+28 plan	103	76,267	94 employees, including 8 members of the Executive Committee
GRAND TOTAL		406,257	494 BENEFICIARIES, 90 OF WHOM RECEIVED 2 DIFFERENT GRANTS

Vesting period

In the 2024 free share grant plans, a three-year vesting period applies from the date of the decision to grant the shares before the beneficiary becomes the owner of the shares granted.

Eligibility and performance conditions

During the fiscal year, the Board of Directors, at the recommendation of the HR, Compensation and CSR Committee, decided to grant free shares that will be fully vested subject to (i) a continuous employment condition and (ii) performance criteria.

Delivery of shares

At the end of the vesting period and provided that the vesting conditions and criteria set by the Board of Directors are met, the Company will transfer to the beneficiary the number of free shares granted by the Board of Directors.

Lock-up period

Free share grant plans for 2024 have no lock-up period.

Beneficiaries' rights

If the shares are not transferable, like any other shareholder, the beneficiaries of vested shares are entitled to exercise all other rights attached to such shares during the lock-up period, including:

- pre-emptive subscription rights;
- right to information;
- right to attend Annual General Meetings;
- voting rights;
- right to dividends and, if applicable, distributed reserves.

History of free share grants (Table 10)

The table below summarizes, at December 31, 2024, all the terms and conditions of the free share grants and the performance share grants, subject to the fulfillment of the presence conditions and the performance criteria laid down by the Company's Board of Directors:

Date of Annual General Meeting	Name of plan	Date of Board meeting	Total number of free shares granted	Number of beneficiaries	Of which a corporate officer	Vesting date of the shares	End date of the lock-up period	Cumulative number of forfeited or lapsed shares	Free shares granted during the fiscal year	Free shares remaining at the end of the fiscal year
May 23, 2024	Plan 240904 EC and 240904 L&T and 240904 GO+28	September 04, 2024	406,257	494	1	September 04, 2027	September 04, 2027	1,060	0	405,197
May 20, 2021	230831 EC and 230831 plan	August 31, 2023	287,538	488	1	August 31, 2026	August 31, 2026	6,608	0	280,930
May 20, 2021	220830 EC and 220830 TPGL Plan	August 30, 2022	272,218	457	1	August 30, 2025	August 30, 2025	15,985	0	256,233

Performance share grants to employees during the 2024 fiscal year

In fiscal year 2024, the 10 non-corporate officer employees who were granted the most performance shares received a total of 72,850 shares.