

The CISO heads Cybersecurity Governance and cybersecurity operational execution (RUN and BUILT).

A Security Operation Center (SOC) ensures cybersecurity and monitors all the information systems. It is able to intervene in the event of an alert 24 hours a day, 7 days a week.

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

Cyber risk governance is in place to manage cybersecurity through risk (corporate risk analyzes, project risk analyzes, cyber risk mapping).

A Data Privacy Officer (DPO) is in charge of personal data protection. The DPO works in close collaboration with cybersecurity. The DPO is especially responsible for applying and monitoring the GDPR.

**Actions implemented:** the CISO offers a training and awareness-raising program for all bioMérieux employees.

Every year, bioMérieux organizes:

- phishing campaign simulations to assess the effectiveness of this training;
- vulnerability tests;
- hacking simulations;
- a Red Team simulated cyber attack of bioMérieux.
- Cybersecurity awareness for all bioMérieux employees.

bioMérieux pays special attention to the protection of its information system, in particular through specific processes such as:

- malware protection with advanced security tools that can detect and block attacks to workstations (EDR (Endpoint Detection and Response) type of solutions);
- updates of its systems and applications;
- data management and backup;
- protection of data by workstation encryption;
- cyber risk and IT crisis management;
- review of suppliers' cybersecurity maturity;
- continuity plan management;
- monitoring project security;
- management of security incidents and monitoring new threats;
- obsolescence management;
- protection of email and Internet access;
- protection of its company network by a Network Security team;
- management of identities and access to bioMérieux's services and applications (by default, users are not administrators of their workstation);
- management of cybersecurity exceptions and vulnerabilities.

bioMérieux is subject to the EU NIS2 Directive <sup>(1)</sup> and has, therefore, put in place the necessary organization to meet NIS2 requirements.

**Achievement:** the Company has implemented an internal Global security score based on security metrics that are monitored every month, with an improvement goal set annually. The base score is updated annually to ensure continuous improvement.

The aim is to prevent any personal data breaches and mitigate the impact of cyber threats. The policies and actions described above aim to achieve this target.

### 3.6 Assurance report on sustainability and taxonomy information

*This is a free translation into English of the report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French and it is provided solely for the convenience of English-speaking users. This report should be read in conjunction with, and construed in accordance with, French law and the H2A guidelines on Limited assurance engagement – Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.*

#### Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852, relating to the year ended December 31, 2025

To the Annual General Meeting of bioMérieux,

This report is issued in our capacity as statutory auditor of bioMérieux. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended December 31, 2025 and included in the management report and presented in sections 3.1 to 3.5 of Chapter 3 - "Sustainability Report" of the universal registration document (hereafter the "Sustainability Report").

Our procedures, which relate to this information, have been performed in an evolving context characterized by uncertainties regarding the interpretation of the laws and regulations, and the development of established practices.

Pursuant to Article L. 233-28-4 of the French Commercial Code, bioMérieux is required to include the above-mentioned information in a separate section of its management report.

This information enables an understanding of the impact of the activity of the Group on sustainability matters, as well as the way in which these matters influence the development of the business of the Group, its performance and position. Sustainability matters include environmental, social and corporate governance matters.

(1) NIS2 is the European Union's updated directive on cybersecurity that aims to improve cybersecurity legislation across the EU.

Pursuant to Article L. 821-54 paragraph II of the aforementioned Code, our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the requirements set out in the sustainability reporting standards adopted by the European Commission pursuant to Article 29 b of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by bioMérieux to determine the information reported, including, where applicable, the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code;
- compliance of the sustainability information included in the Sustainability Report with the provisions of Article L. 233-28-4 of the French Commercial Code, including the ESRS; and
- compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code.

It is also governed by the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

In the three separate sections of the report that follow, we present, for each of the sections of our engagement, the nature of the procedures that we carried out, the conclusions that we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures that we carried out with regard to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken individually and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three sections of our engagement.

Finally, where deemed necessary to draw your attention to one or more disclosures of sustainability information provided by bioMérieux in its management report, we have included an emphasis of matter(s) paragraph hereafter.

### Limits of our engagement

As the purpose of our engagement is to express limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

This engagement does not provide guarantee regarding the viability or the quality of the management of bioMérieux, in particular it does not provide an assessment of the relevance of the choices made by bioMérieux in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

Furthermore, as forward-looking information is inherently uncertain, actual future outcomes may differ, sometimes significantly, from the forward-looking information presented in the management report.

Our engagement does, however, allow us to express conclusions regarding the Entity's process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Sustainability information and the information required under Article 8 of Regulation (EU) 2020/852 may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it and presented in the management report.

### Compliance with the requirements set out in the ESRS of the process implemented by bioMérieux to determine the information reported, including the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code

#### Nature of procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by bioMérieux, including the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code, has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities that led to the publication of sustainability information in the Sustainability Report; and
- the information provided on this process also complies with the ESRS.

#### Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by bioMérieux with the ESRS.

### Elements that received particular attention

Information relating to the manner in which bioMérieux updates its double materiality assessment and confirmed the impacts, risks and opportunities (IROs) identified as material in the prior financial year is disclosed in section 3.2.4 of the Sustainability Report.

Through inquiries with individuals we considered appropriate and inspection of available documentation, we obtained an understanding of:

- the analyses performed by bioMérieux to support the decision not to update the double materiality assessment;
- the decision-making process implemented by bioMérieux during the financial year.

We also assessed the presentation of this information in section 3.2.4 of the Sustainability Report. Based on our professional judgment, our procedures consisted in particular in:

- exercising professional skepticism with respect to the documentation of the analyses performed by bioMérieux as well as the approach applied by the latter to identify the internal and external factors to consider;
- assessing the appropriateness of the impact and financial materiality assessment process implemented by bioMérieux to determine the material information disclosed (including the determination of thresholds), in light of our knowledge of bioMérieux;
- assessing the appropriateness of the related disclosures in section 3.2.4 of the Sustainability Report of bioMérieux.

### Compliance of the sustainability information included in the Sustainability Report with the provisions of Article L. 233-28-4 of the French Commercial Code, including the ESRS

#### Nature of procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provided enable an understanding of the general basis for the preparation and governance of the sustainability information included in the Sustainability Report, including the basis for determining the information relating to the value chain and the exemptions from disclosures used;
- the presentation of this information ensures its readability and understandability;
- the scope chosen by bioMérieux for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, this information does not contain any material errors, omissions, inconsistencies, i.e. that are likely to influence the judgement or decisions of users of this information.

#### Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions, inconsistencies regarding the compliance of the sustainability information included in the Sustainability Report with the provisions of Article L. 233-28-4 of the French Commercial Code, including the ESRS.

### Elements that received particular attention

#### Information provided in application of environmental standards (ESRS E1 to E5)

The information disclosed regarding climate change (ESRS E1) is mentioned in section 3.3.2 of the Sustainability Report.

We present below the elements that received particular attention with regard to the compliance of this information with the ESRS.

Our main procedures in relation to this information consisted in:

- obtaining an understanding of the sustainability information relating to climate change included in the above-mentioned section of the Sustainability Report;
- comparing the information presented with that expected based on the double materiality assessment performed by bioMérieux, in particular the materiality of the issues and the IROs identified by bioMérieux;
- conducting interviews with the relevant individuals in order to:
  - examine the process for collecting and processing the qualitative and quantitative information disclosed in the "ESRS 2 IRO-1" Notes in section 3.3.2 (ESRS E1) of the Sustainability Report, with regard to the methodology applied in preparing the data;
  - reconcile this information with the available underlying documentation.
- With respect to the information disclosed relating to the greenhouse gas emissions inventory:
  - we obtained an understanding of the internal control and risk management procedures implemented by bioMérieux to ensure the compliance of the information disclosed;
  - we assessed the consistency of the scope used to assess the greenhouse gas emissions inventory with the scope of the consolidated financial statements, the activities under operational control, and the upstream and downstream value chain;
  - we obtained an understanding of the protocol used by bioMérieux to prepare the greenhouse gas emissions inventory, and assessed its application, for selected emission categories and sites, for scope 1 and scope 2 emissions.

- With respect to scope 3 emissions:
  - we assessed the information collection process;
  - we assessed the appropriateness of the emission factors used and the related conversion calculations, as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent in the current state of scientific or economic knowledge and in the quality of the external data used;
  - we conducted interviews with the relevant individuals to understand the main changes in activities that occurred during the financial year and that could have an impact on the greenhouse gas emissions inventory;
  - for physical data, we reconciled, on a sample basis, the underlying data used to prepare the greenhouse gas emissions inventory with the supporting documentation; and
  - we performed analytical procedures.
- With respect to the climate change mitigation transition plan, our procedures mainly consisted of:
  - assessing whether the information disclosed in relation to the transition plan complies with the requirements of ESRS E1 and appropriately describes the key underlying assumptions of the plan, it being specified that we are not required to express a conclusion on the appropriateness or the level of ambition of the objectives of the transition plan;
  - assessing whether the transition plan reflects the commitments made by bioMérieux as stated in the governance minutes;
  - examining the qualitative assessment of locked-in greenhouse gas emissions performed by bioMérieux.

### Information provided in application of social standards (ESRS S1 to S4)

The information disclosed regarding the Company's own workforce (ESRS S1) is included in section "3.4.1 Social - bioMérieux Headcount (ESRS S1)" of the Sustainability Report.

Our main procedures in relation to this information consisted in:

- obtaining an understanding of the sustainability information regarding the Company's own workforce included in the aforementioned section of the Sustainability Report;
- comparing the information provided with the information expected, taking into account the double materiality assessment carried out by bioMérieux, and in particular the materiality of the matters and IROs identified by bioMérieux;
- conducting interviews with the responsible persons in order to:
  - assess the process for collecting and processing the qualitative and quantitative information presented in Notes "3.2.1 Basis for Preparation" and "3.2.2 Governance" of the Sustainability Report in terms of methodology used to prepare the data;
  - reconcile this information with the available underlying documentation.

These procedures mainly concerned:

- the policies described by bioMérieux related to its own workforce regarding health and safety, diversity, or compensation;
- the description of the channels through which its own workforce can express their concerns and the follow-up actions taken on reported issues: professional whistleblowing system;
- comparing the information obtained with our knowledge of the Group, with the information contained in the consolidated financial statements and with the publications related to these issues that we were able to identify.

Furthermore, we selected some information and, for each item, we:

- assessed the geographic scope for which the information was prepared;
- assessed how bioMérieux applies the key concepts of ESRS S1 related to this information, such as the concept of employees or non-employees;
- defined and implemented analytical procedures appropriate to the information assessed;
- assessed the compliance of the supporting documents with the corresponding information.

## Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

### Nature of procedures carried out

Our procedures consisted in verifying the process implemented by bioMérieux to determine the eligible and aligned nature of the activities of the entities included in the consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- the compliance with the rules applicable to the presentation of this information to ensure that it is readable and understandable;
- on the basis of a selection, the absence of material errors, omissions, inconsistencies in the information provided, i.e. information likely to influence the judgement or decisions of users of this information.

### Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions, inconsistencies relating to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

**Elements that received particular attention****Concerning key performance indicators and accompanying information**

With regard to the total revenue and CapEx amounts (the denominators) presented in the regulatory tables, we assessed the reconciliations performed by bioMérieux with the accounting data used as a basis for preparing the financial statements.

With regard to the other amounts making up the various indicators of eligible and/or aligned activities (the numerators), we:

- implemented appropriate analytical procedures;
- assessed the amounts of revenue and CapEx deemed eligible and/or aligned.

Finally, we assessed the consistency of the information contained in section “3.3.1 Alignment with the European Taxonomy” of the Sustainability Report with the other sustainability information in this report.

Lyon, March 13, 2026

The Statutory Auditor  
*French original signed by*  
ERNST & YOUNG et Autres

Sylvain Lauria