Translation for information purposes only.

bioMérieux SA
French joint stock company (*société anonyme*)
with share capital of €12,029,370
Registered office: Marcy l'Etoile, France
Registered in Lyon, France under number 673 620 399

INTERIM FINANCIAL REPORT
SIX MONTHS ENDED JUNE 30, 2013

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SIX MONTHS ENDED JUNE 30, 2013

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CONSOLIDATED INCOME STATEMENT

In millions of euros	**Six months ended 2013**	**Year ended 2012**	**Six months ended 2012**
Sales	**754.2**	**1,569.8**	**750.4**
Cost of sales	(357.7)	(755.6)	(357.3)
Gross profit	**396.5**	**814.2**	**393.1**
Other operating income	15.4	23.9	11.4
Selling and marketing expenses	(140.5)	(294.7)	(144.0)
General and administrative expenses	(58.0)	(114.3)	(54.0)
Research and development expenses	(88.3)	(168.7)	(78.9)
Total operating expenses	**(286.8)**	**(577.7)**	**(276.9)**
Operating income before non-recurring items	**125.1**	**260.4**	**127.6**
Non-recurring income and expenses from operations, net (Note 10)	(1.3)	(25.4)	(3.1)
Operating income	**123.8**	**235.0**	**124.5**
Cost of net debt (Note 11.1)	(1.1)	(6.4)	(3.8)
Other financial income and expenses, net (Note 11.2)	(3.6)	(4.9)	(1.0)
Income tax expense (Note 12)	(38.9)	(89.4)	(40.0)
Share in earnings of associates	(0.2)	0.0	0.0
Net income for the period[(a)]	**80.0**	**134.2**	**79.6**
Attributable to non-controlling interests	0.3	(0.1)	0.5
Attributable to owners of the parent	**79.7**	**134.4**	**79.1**
Basic earnings per share	€ 2.02	€ 3.41	€ 2.01
Diluted earnings per share	€ 2.02	€ 3.41	€ 2.01

(a) The amendment to IAS 19 did not have a material impact on the consolidated financial statements for the six months ended June 30, 2012 or for the year ended December 31, 2012.

The notes on pages 9 to 28 are an integral part of the condensed interim consolidated financial statements.

STATEMENT OF COMPREHENSIVE INCOME

In millions of euros	Six months ended 2013	Year ended 2012[(b)]	Six months ended 2012[(b)]
Net income for the period	**80.0**	**134.2**	**79.6**
Items to be recycled to income	**(9.7)**	**3.7**	**14.7**
Fair value gains (losses) on financial instruments[(a)]	(3.6)	10.1	2.6
Tax effect	1.1	(3.7)	(1.1)
Movements in cumulative translation adjustments	(7.2)	(2.7)	13.1
Items not recycled to income	**13.1**	**(12.9)**	**(7.7)**
Revaluation of employee benefits	20.0	(19.6)	(11.8)
Tax effect	(7.0)	6.7	4.1
Total other comprehensive income (expense)	**3.4**	**(9.2)**	**7.1**
Total comprehensive income	**83.4**	**125.0**	**86.7**
Attributable to non-controlling interests	0.3	(0.4)	0.5
Attributable to owners of the parent	**83.1**	**125.4**	**86.2**

(a) Corresponding to gains and losses on the effective portion of cash flow hedges.

(b) Restated to reflect the application of the amended IAS 19. A reconciliation with the published version of the financial statements is presented in Note 2.

The notes on pages 9 to 28 are an integral part of the condensed interim consolidated financial statements.

CONSOLIDATED BALANCE SHEET

ASSETS *In millions of euros*	Net June 30, 2013	Net Dec. 31, 2012 (a)	Net June 30, 2012 (a)
NON-CURRENT ASSETS			
. Intangible assets (Note 4.1)	155.5	157.0	186.5
. Goodwill (Note 4.2)	309.5	313.1	334.3
. Property, plant and equipment (Note 4.3)	385.8	386.7	366.3
. Non-current financial assets	32.0	34.7	25.2
. Investments in associates	0.2	0.0	0.0
. Other non-current assets	26.6	29.6	31.0
. Deferred tax assets	34.2	42.2	42.4
TOTAL	**943.7**	**963.4**	**985.8**
CURRENT ASSETS			
. Inventories and work-in-progress	278.5	245.9	240.3
. Trade receivables (Note 5)	410.9	433.4	420.4
. Other operating receivables	85.9	71.2	69.2
. Current tax receivables	4.7	20.7	11.4
. Non-operating receivables	8.7	8.4	1.3
. Cash and cash equivalents (Note 9.2)	58.5	65.6	85.6
TOTAL	**847.2**	**845.4**	**828.2**
. Assets held for sale (Note 4.4)	49.4	45.7	12.0
TOTAL ASSETS	**1,840.4**	**1,854.4**	**1,826.1**

EQUITY AND LIABILITIES	June 30, 2013	Dec. 31, 2012 (a)	June 30, 2012 (a)
EQUITY			
. Share capital (Note 6)	12.0	12.0	12.0
. Additional paid-in capital and reserves	1,106.1	1,007.0	1,023.3
. Net income for the period attributable to owners of the parent	79.7	134.4	79.1
EQUITY BEFORE NON-CONTROLLING INTERESTS	**1,197.9**	**1,153.4**	**1,114.5**
NON-CONTROLLING INTERESTS	**7.1**	**6.8**	**8.5**
TOTAL EQUITY	**1,205.0**	**1,160.2**	**1,123.0**
NON-CURRENT LIABILITIES			
. Long-term borrowings (Note 9.2)	7.6	9.8	13.5
. Deferred tax liabilities	39.5	46.3	38.0
. Long-term provisions (Note 8)	86.8	103.0	93.4
TOTAL	**133.9**	**159.1**	**144.9**
CURRENT LIABILITIES			
. Short-term borrowings (Note 9.2)	93.7	104.2	165.9
. Short-term provisions (Note 8)	12.7	11.0	10.7
. Trade payables	125.8	145.1	134.7
. Other operating payables	217.6	217.9	207.0
. Current tax payables	29.0	20.2	23.7
. Non-operating payables	9.2	23.8	16.1
TOTAL	**487.9**	**522.2**	**558.1**
. Liabilities related to assets held for sale (Note 4.4)	13.6	13.0	0.0
TOTAL EQUITY AND LIABILITIES	**1,840.4**	**1,854.4**	**1,826.1**

(a) Restated to reflect the application of the amended IAS 19. A reconciliation with the published version of the financial statements is presented in Note 2.

The notes on pages 9 to 28 are an integral part of the condensed interim consolidated financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS

In millions of euros	**Six months ended 2013**	**Year ended 2012**	**Six months ended 2012**
Net income for the period	80.0	134.2	79.6
Adjustments			
- Investments in associates	0.2	0.0	0.0
- Cost of net debt	1.1	6.4	3.8
- Other financial income and expenses	3.6	4.9	1.0
- Current income tax expense	38.9	89.4	40.0
- Net additions to depreciation and amortization of operating items – provisions and other	43.9	94.4	44.6
- Non-recurring income and expenses	1.3	25.4	3.1
EBITDA (before non-recurring income and expenses)	**169.0**	**354.8**	**172.1**
Non-recurring income and expenses from operations (excluding net additions to non-recurring provisions and capital gains or losses on disposals of non-current assets)	(0.9)	(2.9)	(0.5)
Other financial income and expenses (excluding provisions and disposals of non-current financial assets)	(1.2)	(0.5)	(0.7)
Net additions to operating provisions for contingencies and losses	5.3	8.0	2.6
Fair value gains (losses) on financial instruments	(0.6)	(0.4)	(0.3)
Share-based payment	0.4	(2.5)	(2.1)
Elimination of other non-cash/non-operating income and expenses	**3.0**	**1.7**	**(1.0)**
Increase in inventories	(35.6)	(32.0)	(21.4)
Decrease in trade receivables	14.0	6.5	30.7
Net change in trade payables	(18.9)	6.0	(9.0)
Increase in other operating working capital	(14.5)	(6.7)	(11.6)
Increase in operating working capital	**(55.0)**	**(26.2)**	**(11.3)**
Other non-operating working capital	(0.3)	3.0	(4.9)
Net change in non-current non-financial assets and liabilities	3.1	1.4	1.3
Total increase in working capital requirement	**(52.2)**	**(21.8)**	**(14.9)**
Income tax paid	**(18.1)**	**(76.2)**	**(35.1)**
Net cash generated from operating activities	**101.7**	**258.5**	**121.1**
Purchases of property, plant and equipment and intangible assets	(59.6)	(127.4)	(53.6)
Proceeds from disposals of property, plant and equipment and intangible assets	1.7	8.2	4.1
Purchases of and proceeds from disposals of non-current financial assets, net	(0.2)	(12.9)	0.3
Impact of changes in Group structure	0.0	1.7	3.5
Net cash used in investing activities	**(58.1)**	**(130.4)**	**(45.7)**
Purchases and sales of treasury shares	(0.4)	0.8	0.4
Dividends paid to owners	(38.7)	(38.7)	(38.7)
Dividends paid to non-controlling interests	0.0	(0.5)	0.0
Cost of net debt	(1.1)	(6.4)	(3.8)
Change in committed debt	(8.1)	(11.4)	38.7
Net cash used in financing activities	**(48.3)**	**(56.2)**	**(3.3)**
NET CHANGE IN CASH AND CASH EQUIVALENTS	**(4.7)**	**71.9**	**72.1**

ANALYSIS OF NET CHANGE IN CASH AND CASH EQUIVALENTS			
Net cash and cash equivalents at beginning of period	**52.5**	**(19.2)**	**(19.2)**
Impact of currency changes on net cash and cash equivalents	1.0	(0.2)	4.1
Net change in cash and cash equivalents	**(4.7)**	**71.9**	**72.1**
Net cash and cash equivalents at end of the period	**48.8**	**52.5**	**57.0**

The notes on pages 9 to 28 are an integral part of the condensed interim consolidated financial statements.

STATEMENT OF CHANGES IN CONSOLIDATED EQUITY

	Attributable to owners of the parent										Non-controlling interests
In millions of euros	**Share capital**	Additional paid-in capital and consolidated reserves[(a)]	Cumulative translation adjustments	Fair value gains and losses on financial instruments[(b)]	Amended IAS 19[(g)]	Treasury shares	Share-based payment	**Total additional paid-in capital and reserves**	**Net income for the period**	**Total**	**Total**
Equity at December 31, 2011 - published	**12.0**	918.7	6.2	(2.6)		(1.9)	4.7	**925.1**	**158.2**	**1,095.4**	**8.1**
Amended IAS 19					(27.1)			**(27.1)**		**(27.1)**	**0.0**
Equity at January 1, 2012 - restated[(g)]	**12.0**	918.7	6.2	(2.6)	(27.1)	(1.9)	4.7	**898.0**	**158.2**	**1,068.3**	**8.1**
Total comprehensive income for the period			13.1	1.6	(7.7)			**7.1**	**79.1**	**86.2**	**0.5**
Appropriation of 2011 net income		158.2						**158.2**	**(158.2)**	**0.0**	
Dividends paid[(c)]		(38.6)						**(38.6)**		**(38.6)**	
Treasury shares		0.0				0.7		**0.7**		**0.7**	
Share-based payment[(d)]		0.3 [(e)]					(2.4)	**(2.0)**		**(2.0)**	
Equity at June 30, 2012 - restated[(g)]	**12.0**	1,038.7	19.3	(1.0)	(34.8)	(1.2) [(f)]	2.3	**1,023.3**	**79.1**	**1,114.5**	**8.5**

(a) Including €63.7 million in additional paid-in capital.
(b) Corresponding to gains and losses arising from changes in fair value of financial instruments used as cash flow hedges.
(c) Dividend per share: €0.98 in 2012.
(d) Fair value of benefits related to the share grants are being recognized over the vesting period.
(e) Free shares vested and delivered to beneficiaries.
(f) 19,014 shares * €64.88 (closing share price).
(g) Restated to reflect the application of the amended IAS 19. A reconciliation with the published data is presented in Note 2.

The notes on pages 9 to 28 are an integral part of the condensed interim consolidated financial statements.

In millions of euros	Attributable to owners of the parent										Non-controlling interests
	Share capital	Additional paid-in capital and consolidated reserves[a]	Cumulative translation adjustments	Fair value gains and losses on financial instruments[b]	Amended IAS 19[j]	Treasury shares	Share-based payment	**Total additional paid-in capital and reserves**	**Net income for the period**	**Total**	**Total**
Equity at December 31, 2011 - published	**12.0**	918.7	6.2	(2.6)		(1.9)	4.7	**925.1**	**158.2**	**1,095.4**	**8.1**
Amended IAS 19					(27.1)			**(27.1)**		**(27.1)**	**0.0**
Equity at January 1, 2012 - restated[j]	**12.0**	918.7	6.2	(2.6)	(27.1)	(1.9)	4.7	**898.0**	**158.2**	**1,068.3**	**8.1**
Total comprehensive income for the period			(2.4)	6.4	(12.9)			**(8.9)**	**134.4**	**125.4**	**(0.4)**
Appropriation of 2011 net income		158.2						**158.2**	**(158.2)**	**0.0**	
Dividends paid[c]		(38.7)						**(38.7)**		**(38.7)**	**(0.5)**
Treasury shares		0.2				1.0		**1.2**		**1.2** [d]	
Share-based payment[e]		0.3 [f]					(2.8)	**(2.5)**		**(2.5)**	
Change in ownership interest		(0.3)						**(0.3)**		**(0.3)**	**(0.3)** [g]
Equity at December 31, 2012 - restated[j]	**12.0**	1,038.5	3.7	3.8	(40.0)	(0.9)	1.9	**1,007.0**	**134.4**	**1,153.4**	**6.8**
Total comprehensive income for the period			(7.2)	(2.5)	13.1			**3.4**	**79.7**	**83.1**	**0.3**
Appropriation of 2012 net income		134.4						**134.4**	**(134.4)**	**0.0**	
Dividends paid[c]		(38.7)						**(38.7)**		**(38.7)**	**0.0**
Treasury shares		(0.5)				0.1		**(0.3)**		**(0.3)** [d]	
Share-based payment[e]		0.1 [f]					0.3	**0.4**		**0.4**	
Equity at June 30, 2013	**12.0**	1,133.8 [h]	(3.5) [i]	1.3	(26.9)	(0.7)	2.2	**1,106.2**	**79.7**	**1,197.9**	**7.1**

(a) Including €63.7 million in additional paid-in capital.
(b) Corresponding to gains and losses arising from changes in fair value of financial instruments used as cash flow hedges.
(c) Dividend per share: €0.98 in 2013 and €0.98 in 2012.
(d) Pre-tax amount: €0.3 million in 2013 and €0.7 million in 2012.
(e) Fair value of benefits related to the share grants are being recognized over the vesting period.
(f) Free shares vested and delivered to beneficiaries.
(g) Non-controlling interests in AES Adiagène (negative €0.6 million impact) and RAS Lifesciences (positive €0.3 million impact).
(j) Including €724 million in bioMérieux SA reserves available for distribution.
(i) See Note 7.
(j) Restated to reflect the application of the amended IAS 19. A reconciliation with the published data is presented in Note 2.

The notes on pages 9 to 28 are an integral part of the condensed interim consolidated financial statements.

NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
SIX MONTHS ENDED JUNE 30, 2013

GENERAL INFORMATION

bioMérieux is a leading international diagnostics group that specializes in the field of *in vitro* diagnostics for clinical and industrial applications. The Group designs, develops, manufactures and markets diagnostic systems, i.e., reagents, instruments and software. bioMérieux is present in more than 150 countries through 47 subsidiaries and a large network of distributors.

The parent company, bioMérieux, is a French joint stock company (*société anonyme*), whose registered office is located at Marcy l'Étoile (69280) and whose shares are admitted for trading on NYSE Euronext Paris.

The condensed interim consolidated financial statements were approved by the Board of Directors on August 30, 2013 and are presented in millions of euros. They have been subject to a limited review by the Statutory Auditors.

SIGNIFICANT EVENTS OF FIRST-HALF 2013

Changes in significant events from the previous year include:

bioTheranostics

As part of bioMérieux's strategic focus on its core businesses during the first of the year, the Group pressed ahead with its search for partners to help boost the development of bioTheranostics. Accordingly, bioTheranostics' assets and liabilities continue to be presented under "assets and liabilities held for sale".

At December 31, 2012, the Group recognized an impairment charge against intangible assets (goodwill and technology) under non-recurring items in an amount of €21 million, based on comparable valuations used in recapitalization transactions in this field. This remained unchanged during first-half 2013.

Public-sector receivables in Southern Europe

Net public sector receivables in respect of Southern Europe totaled €75 million at June 30, 2013, unchanged from December 31, 2012.

Gross receivables due from the Greek government fell to €10.8 million at June 30, 2013 from €13.4 million at end-2012 as a result an improvement in average settlement periods during the first half and sustained efforts to recover unpaid overdue amounts via litigation.

At end-June 2013, total provisions in respect of Greek public receivables were stable at €7.9 million.

In 2013, the Spanish authorities announced a payment, which would settle all of the receivables due as of end-May (around €12 million). At June 30, 2013, net receivables due from Spanish customers totaled €19 million.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 – General principles

Standards and interpretations

The 2013 interim consolidated financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS), including all standards, amendments and interpretations adopted by the European Union at December 31, 2012. The standards and interpretations adopted by the European Union can be downloaded from the European Commission's website at http://ec.europa.eu/internal_market/accounting/ias/index_en.htm.

The interim consolidated financial statements were prepared and presented in accordance with IAS 34 "Interim Financial Reporting". Accordingly, the notes to the financial statements are presented in condensed format.

Information provided in the notes only relates to material items, transactions and events whose disclosure provides for a better understanding of changes in the bioMérieux Group's financial position and performance.

The accounting policies and calculation methods used to prepare the interim consolidated financial statements for the period ended June 30, 2013 and June 30, 2012 are identical to those used to prepare the consolidated financial statements for the year ended December 31, 2012 and described in detail in the Registration Document filed with the French financial markets authority (*Autorité des marchés financiers* – AMF) on May 17, 2013, with the exception of the standards, amendments and interpretations that came into force in 2013. In some cases, these rules have been adapted to the specific nature of the interim financial statements, in accordance with IAS 34.

The standards and interpretations applicable to accounting periods beginning on or after January 1, 2013 (in particular IFRS 13 "Fair Value Measurement" and IFRS 7 "Disclosures – Offsetting Financial Assets and Liabilities") did not have an impact on the Group's consolidated financial statements, with the exception of the amended IAS 19 "Employee Benefits". In accordance with the amendment to IAS 1, applicable as of 2013, other comprehensive income was classified into items that may or may not be subsequently recycled to income.

The application of the amended IAS 19 "Employee Benefits" is mandatory for accounting periods beginning on or after January 1, 2013 and has resulted in material changes mainly to the recognition of post-employment benefit obligations: actuarial gains and losses will be recognized directly in other comprehensive income; the impact of changes in benefit plans will no longer be deferred; and the expected return on assets will be calculated based on the discount rate used to calculate the benefit obligations.

In accordance with IAS 8, comparative information has been restated as though the amended IAS 19 had been applied since January 1, 2012. As a result, the consolidated income statement, statement of comprehensive income and consolidated balance sheet at June 30, 2012 and December 31, 2012 have been restated.

The impacts of the application of the amended IAS 19 on the main indicators of the principal financial statements with regard to the previously-published financial statements, are described in Note 2.

The standards and interpretations adopted by the European Union are not early adopted where they come into force after the reporting date. Based on the Group's current analysis, these standards and interpretations should not have a material impact on consolidated equity.

The Group did not use any accounting principles that did not comply with the IFRSs whose application is mandatory in 2013 but that have not yet been adopted by the European Union. Standards, amendments and interpretations issued by the IASB but not yet adopted by the European Union, or whose application has been delayed by the European Commission, are not expected to have a material impact on the consolidated financial statements. Therefore, the revised standards on consolidation (IFRS 10, 11 and 12), whose application the European Commission has delayed until January 1, 2014, are not expected have an impact on the consolidated financial statements. For information, the Company does not account for any subsidiaries using the proportional consolidation method.

The rules used for estimates and judgments are not materially different from those used at June 30, 2012 and December 31, 2012 (see Note 1.1 of the 2012 Registration Document).

The financial statements of consolidated Group companies that are prepared in accordance with local accounting policies are restated to comply with the policies used for the consolidated financial statements.

1.2 – Earnings per share

Basic earnings per share is calculated by dividing net income attributable to owners of the parent by the weighted average number of shares outstanding during the period (excluding any treasury shares held for market-making purposes).

As bioMérieux SA has not issued any dilutive instruments, diluted earnings per share is identical to basic earnings per share.

1.3 – Basis of preparation for certain balance sheet and income statement items for the interim financial statements

1.3.1 – Seasonality of operations

The Group's operations are not subject to material seasonal fluctuations, although sales and operating income before non-recurring items are generally slightly higher during the second half of the year.

1.3.2 – Research and development expenses

Research expenses are not capitalized and development expenses (excluding software development costs, see Note 1.5.1 of the 2012 Registration Document) are recognized as intangible assets whenever specific conditions are met, related to technical feasibility and marketing and profitability prospects.

Given the high level of uncertainty attached to development projects carried out by the Group, these recognition criteria are not met until the regulatory procedures required for the sale of the products concerned have been finalized. As most costs are incurred before that stage, development expenses are recognized in the income statement in the period during which they are incurred.

1.3.3 – Impairment tests

For each year-end closing, the Group systematically carries out impairment tests on intangible assets with an indefinite useful life and goodwill, as indicated in Note 1.8 of the 2012 Registration Document. Similarly, property, plant and equipment and intangible assets with a finite useful life are tested for impairment whenever there is an indication that they may be impaired, in accordance with the methods described in the aforementioned note.

For the interim financial statements, impairment tests are only carried out for assets or material groups of assets where there is an indication that they may be impaired at the current or previous reporting date.

The first-time (prospective) application of IFRS 13 "Fair Value Measurement" did not have an impact on the impairment tests which are performed based on value in use, as indicated in Note 1.8 of the 2012 Registration Document.

1.3.4 – Post-employment benefits

In accordance with the amended IAS 19, the general principles applied are as follows:

Post-employment benefit obligations are presented in the balance sheet for their total amount less the fair value of plan assets. The calculation of the benefit obligation and the fair value of plan assets is identical to the calculation method used before the application of the amended standard (see Note 13.2 of the 2012 Registration Document).

Impacts of changes in actuarial gains and losses related to benefit obligations and plan assets (actuarial assumptions and experience adjustments) are immediately recognized under other non-recyclable comprehensive income at their post-tax value.

Impacts related to changes in benefit plans are immediately recognized in income (no changes in 2013).

The expected return on plan assets recognized in income is calculated using the discount rate used to estimate the total benefit obligation.

In accordance with the provisions of IAS 34, post-employment benefits were not calculated in full at June 30, 2013 or June 30, 2012.

Changes in net obligations are estimated as follows:

- interest cost and service cost were estimated by extrapolating the total benefit obligation as calculated at December 31, 2012;
- the impact of the change in the discount rate (in particular for bioMérieux Inc., whose discount rate was 4.75% at June 30, 2013 versus 3.9% at December 31, 2012 and 4.3% at June 30, 2012) was estimated using sensitivity tests carried out at December 31, 2012;
- other actuarial assumptions related to the total benefit obligation (including the salary increase and turnover rates) showed no changes at June 30, 2013 that were likely to have a material impact. Accordingly, other actuarial gains and losses arising on changes in actuarial assumptions were not recalculated;
- other actuarial gains and losses related to experience adjustments were not recalculated due to their non-material impact during previous years and the fact that no material changes were expected this year;

- contributions to plan assets and benefits paid for retired employees during the first-half were taken into account;
- the expected return on plan assets was determined based on the discount rate used to measure post-employment benefit obligations.

Changes in the total net benefit obligation are set out in Note 8.

1.3.5 – Provisions

The recognition and measurement criteria for provisions are identical to those used at December 31, 2012 (see Note 1.13 of the 2012 Registration Document).

Additions to and reversals of provisions are recognized in full based on the situation at June 30, 2013.

1.3.6 – Income tax expense

The income tax expense for first-half 2013 is calculated individually for each entity by applying the estimated average tax rate for the year to net income before tax for the period. The tax charge for the Group's largest entities, bioMérieux SA and bioMérieux Inc., was calculated in greater detail, resulting in an income tax expense close to the estimated average annual rate.

In line with the recommendations issued by the AMF, research tax credits are presented in other operating income in the income statement and in other operating receivables in the balance sheet.

Pending guidance from standard-setters, the CVAE (*Cotisation sur la Valeur Ajoutée des Entreprises*) contribution is presented in operating income before non-recurring items, rather than in income tax expense.

In accordance with IAS 19, tax credits for competition and employment (*Crédit d'Impôt pour la Compétitivité et l'Emploi* – CICE) is presented as a deduction from personnel costs.

Research tax credits and CICE were estimated based on the underlying expenses incurred rather than the average annual effective tax rate.

The additional 3% tax on dividends decided before June 30, 2013, was recognized in full during first-half 2013.

1.3.7 – Incentives, profit-sharing and performance-related bonuses

Profit-sharing, incentives and performance-related bonuses are estimated based on the progress made at June 30, 2013 and in light of the estimated amounts for the full year.

1.3.8 – Non-recurring income and expenses from operations

Non-recurring income and expenses from operations for the period (net gains on disposals of assets, restructuring costs, etc.) are recognized in full at June 30, 2013.

1.4 – Consolidated statement of cash flows

The presentation of the consolidated statement of cash flows has been changed for the interim consolidated financial statements for the period ended June 30, 2013. The consolidated statement of cash flows formerly presented broadly in accordance with recommendation 2009-R-03 issued by the CNC on July 2, 2009 is no longer included in the consolidated financial statements.

The interim consolidated financial statements include a single consolidated statement of cash flows that shows the Group's EBITDA.

EBITDA is not defined under IFRS and may be calculated differently by different companies. Accordingly, EBITDA presented by bioMérieux is equal to the sum of operating income before non-recurring items and net additions to depreciation and amortization.

It lists separately:

- cash flows from operating activities;
- cash flows from investing activities;
- cash flows from financing activities.

Cash flows from investing activities include the net cash of companies acquired or sold on the date of their first-time consolidation or their derecognition as well as amounts due to suppliers of non-current assets and receivable from the sale of non-current assets.

Net cash and cash equivalents correspond to the net amount of the Group's debit and credit cash positions.

Gross operating income (EBITDA) *In millions of euros*	**Six months ended 2013**	**Year ended 2012**	**Six months ended 2012**
Additive method			
- Net income for the period	80.0	134.2	79.6
- Non-recurring income and expenses	1.3	25.4	3.1
- Cost of net debt	1.1	6.4	3.8
- Other financial income and expenses	3.6	4.9	1.0
- Current income tax expense	38.9	89.4	40.0
- Investments in associates	0.2	0.0	0.0
- Net additions to amortization and depreciation	43.9	94.4	44.6
EBITDA	**169.0**	**354.8**	**172.1**
Simplified additive method			
- Operating income before non-recurring items	125.1	260.4	127.6
- Amortization and depreciation expense	43.9	94.4	44.6
EBITDA	**169.0**	**354.8**	**172.1**

NOTE 2 – RESTATEMENT OF FINANCIAL INFORMATION PUBLISHED IN 2012

The amended IAS 19 on employee benefits has been applied for accounting periods beginning on or after January 1, 2013. Under the amended standard, the "corridor" method has been discontinued and actuarial gains and losses must be recognized immediately in equity. In addition, previously unrecognized actuarial gains and losses are added to the the post-employment benefit obligation or deducted from consolidated equity, respectively, after taking into account the deferred tax effect. The calculation of the expected return on assets is now based on the discount rate used to calculate the benefit obligation.

In accordance with IAS 8, comparative information has been restated as though the amended IAS 19 had been applied as of January 1, 2012. As a result, the comparative financial information has been restated.

The table below shows the impacts of the application of the amended IAS 19 on the main financial indicators.

Main indicators impacted	**June 30, 2012**			**December 31, 2012**		
In millions of euros	**Published**	**Amended IAS 19**	**Restated**	**Published**	**Amended IAS 19**	**Restated**
Opening equity	**1,103.5**	**(27.1)**	**1,076.4**	**1,103.5**	**(27.1)**	**1,076.4**
Income and expenses recognized directly in equity	14.8	(7.5)	7.3	3.7	(12.3)	(8.6)
Net income for the period[a]	79.6	(0.2)	79.4	134.2	(0.6)	133.7
Total comprehensive income	94.3	(7.7)	86.7	137.9	(12.9)	125.0
Other movements	(40.0)		(40.0)	(41.2)		(41.2)
Closing equity	**1,157.8**	**(34.8)**	**1,123.0**	**1,200.2**	**(40.0)**	**1,160.2**
Balance sheet total at period-end	1,807.5	18.5	1,826.1	1,833.2	21.2	1,854.4
Long- and short-term provisions	51.0	53.1	104.1	53.2	60.7	114.0
Other operating payables	206.8	0.2	207.0	217.5	0.4	217.9
Deferred tax assets	23.9	18.5	42.4	21.0	21.2	42.2

(a) The impact of the amended IAS 19 is not presented in the income statement as it is not material.

NOTE 3 – CHANGES IN THE SCOPE OF CONSOLIDATION

There were no changes in the scope of consolidation during the first half of 2013.

NOTE 4 – CHANGES IN NON-CURRENT ASSETS, DEPRECIATION AND AMORTIZATION

4.1 – Changes in intangible assets and amortization

Intangible assets mainly comprise patents and technologies.

MOVEMENTS *In millions of euros*	**Gross value**	**Amortization**	**Carrying amount**
December 31, 2011	**289.0**	**104.6**	**184.4**
Translation adjustments	(2.3)	(1.0)	**(1.3)**
Acquisitions/Increases	29.5	18.6	**10.9**
Changes in Group structure	0.1		**0.1**
Disposals/Decreases	(3.1)	(3.1)	**0.0**
Reclassifications	(38.2) [(a)]	(1.1)	**(37.1)**
December 31, 2012	**275.0**	**118.0**	**157.0**
Translation adjustments	(1.8)	(0.5)	**(1.3)**
Acquisitions/Increases	8.7	9.0	**(0.3)**
Disposals/Decreases	(1.5)	(1.5)	**0.0**
Reclassifications	0.1	0.0	**0.1**
June 30, 2013	**280.5**	**125.0**	**155.5**

(a) Including the reclassification of bioTheranostics to "assets held for sale" in a negative amount of €35.5 million.

4.2 – Changes in goodwill

Movements *In millions of euros*	**Gross value**
December 31, 2011	**334.3**
Translation adjustments	1.7
Changes in Group structure[(a)]	(2.7)
Provision for impairment[(b)]	(3.6)
Reclassification[(c)]	(16.6)
December 31, 2012	**313.1**
Translation adjustments	(3.1)
Provision for impairment[(d)]	(0.5)
June 30, 2013	**309.5**

(a) Disposal of Dima (negative €3.5 million), acquisition of RAS Lifesciences (positive €0.5 million), and remeasurement of the provision for retirement benefits set aside in respect of AES for €0.3 million with an offsetting entry to provisional goodwill.

(b) Meikang (negative €1.8 million), Biotrol (negative €1.8 million).

(c) bioTheranostics goodwill reclassified to "assets held for sale".

(d) Biotrol (negative €0.5 million).

4.3 – Changes in property, plant and equipment and depreciation

Gross value *In millions of euros*	Land	Buildings	Machinery and equipment	Capitalized instruments	Other	Assets under construction	Advances and downpayments	Total
Total at December 31, 2011	**22.8**	**279.6**	**245.1**	**335.3**	**87.7**	**40.2**	**0.6**	**1,011.3**
Translation adjustments	(0.2)	(2.3)	(1.8)	(1.9)	(1.0)	(0.5)	(0.1)	**(7.8)**
Changes in Group structure			0.2					**0.2**
Acquisitions/Increases	0.4	8.2	11.3	33.4	5.7	42.6	0.6	**102.2**
Disposals/Decreases		(1.7)	(5.8)	(33.7)	(3.0)			**(44.2)**
Reclassifications	2.2	18.2	8.9	(0.1)	5.7	(34.3)	(0.5)	**0.1**
Total at December 31, 2012	**25.2**	**302.0**	**257.9**	**333.0**	**95.1**	**48.0**	**0.6**	**1,061.8**
Translation adjustments	0.1		0.3	(7.8)	(0.8)	0.3	0.0	**(8.0)**
Acquisitions/Increases	0.3	1.2	4.1	13.9	1.7	15.4	0.2	**36.8**
Disposals/Decreases		(0.1)	(1.5)	(7.0)	(1.4)			**(10.0)**
Reclassifications		3.2	8.1	0.1	2.9	(14.4)	(0.2)	**(0.3)**
Total at June 30, 2013	**25.6**	**306.3**	**268.9**	**332.2**	**97.6**	**49.3**	**0.6**	**1,080.4**

Depreciation and impairment *In millions of euros*	Land	Buildings	Machinery and equipment	Capitalized instruments	Other	Assets under construction	Advances and downpayments	Total
Total at December 31, 2011	**0.8**	**140.8**	**163.3**	**270.2**	**67.6**	**1.6**		**644.3**
Translation adjustments		(0.9)	(1.0)	(2.1)	(0.8)			**(4.8)**
Changes in Group structure			0.1		0.1			**0.2**
Increases	0.1	14.4	22.8	29.6	7.5			**74.4**
Disposals/Decreases		(1.6)	(5.8)	(26.5)	(2.7)	(1.6)		**(38.2)**
Reclassifications	0.2	0.1	(2.3)	(0.2)	1.1			**(1.1)**
Total at December 31, 2012	**1.1**	**152.8**	**177.1**	**271.0**	**72.8**			**674.8**
Translation adjustments			0.2	(6.0)	(0.6)			**(6.4)**
Increases	0.1	7.5	10.3	12.7	3.8			**34.4**
Disposals/Decreases		(0.1)	(1.4)	(5.5)	(1.1)			**(8.1)**
Reclassifications				(0.1)	(0.1)			**(0.2)**
Total at June 30, 2013	**1.2**	**160.2**	**186.2**	**272.1**	**74.8**			**694.5**

Carrying amount *In millions of euros*	Land	Buildings	Machinery and equipment	Capitalized instruments	Other	Assets under construction	Advances and downpayments	Total
Total at December 31, 2011	**22.0**	**138.8**	**81.8**	**65.1**	**20.1**	**38.6**	**0.6**	**367.0**
Total at December 31, 2012	**24.1**	**149.2**	**80.8**	**62.0**	**22.3**	**48.0**	**0.6**	**386.7**
Total at June 30, 2013	**24.4**	**146.1**	**82.7**	**60.0**	**22.8**	**49.3**	**0.6**	**385.8**

4.4 – Changes in assets held for sale

Assets held for sale amount to €49.4 million and correspond to the Boxtel site (€10.2 million) and the net assets of bioTheranostics (€39.2 million, compared to €35.5 million at December 31, 2012).

In the context of the strategic reorientation described in the General Information section, the net assets of bioTheranostics were reclassified in 2012 within "assets held for sale". In particular, this concerns goodwill and other intangible assets for €16.7 million and €35.6 million, respectively. In accordance with IFRS 5, the Group recognized a €21 million impairment loss at December 31, 2012, to reflect the estimated value (less costs to sell) in view of the planned new ownership structure and resulting loss of control. As the search for new partners continues, no additional impairment loss was recorded in 2013 on these assets.

Liabilities related to assets held for sale (€13.6 million) exclusively concern bioTheranostics.

4.5 – Changes in non-current financial assets

Movements *In millions of euros*	Gross value	Impairment and changes in fair value	Carrying amount
December 31, 2011	**43.4**	**16.5**	**26.9**
Translation adjustments	(0.2)	(0.1)	(0.1)
Acquisitions/Increases	13.5 [(a)]	5.7 [(b)]	7.8
Disposals/Decreases	(6.3) [(c)]	(6.5) [(d)]	0.2
Reclassifications	(0.1)		(0.1)
December 31, 2012	**50.3**	**15.6**	**34.7**
Translation adjustments	(0.2)	0.0	(0.2)
Acquisitions/Increases	0.3 [(e)]	2.4 [(f)]	(2.1)
Reclassifications	(0.4) [(g)]		(0.4)
June 30, 2013	**50.0**	**18.0**	**32.0**

(a) Including acquisitions by bioMérieux SA of equity interests in Quanterix (€11.8 million).
(b) Including impairment of Knome shares (€5 million).
(c) Including exchange of Greek sovereign bonds within the scope of the PSI debt swap (negative €3.3 million), and the sale of the new bonds (negative €2.8 million).
(d) Including the reversal of provisions in respect of Greek sovereign bonds (negative €4.6 million) and of Relia shares (negative €1.7 million).
(e) Including the acquisition of ATI shares (€0.1 million).
(f) Including impairment of Knome shares (€2.3 million) and Dynavax shares (€0.1 million).
(g) Mérieux Université shares reclassified within "investments in associates".

NOTE 5 – TRADE RECEIVABLES

In millions of euros	**June 30, 2013**	**Dec. 31, 2012**	**June 30, 2012**
Gross trade receivables	433.9	458.2	444.8
Impairment losses	(22.9)	(24.8)	(24.4)
Carrying amount[(a)]	**410.9**	**433.4**	**420.4**

(a) Including short-term finance lease receivables.

Trade receivables comprise receivables owed by Greek public bodies that are significantly overdue for a gross value of €10.8 million. A provision of €7.9 million has been set aside in respect of these receivables.

NOTE 6 – SHARE CAPITAL

The Company's share capital amounted to €12,029,370 at June 30, 2013 and was divided into 39,453,740 shares, of which 25,502,426 carried double voting rights. Following a decision taken by shareholders at the Shareholders' Meeting of March 19, 2001, the Company’s bylaws no longer refer to a par value for its shares. No rights or securities with a dilutive impact on capital were outstanding at June 30, 2013.

There were no changes in the number of outstanding shares in first-half 2013.

At June 30, 2013, the parent company held 10,300 of its own shares in connection with a liquidity agreement entered into with an independent investment firm for market-making purposes. It also held 713 shares in treasury for allocation under the free share plans authorized at the Annual General Meetings of June 10, 2010, June 15, 2011, May 30, 2012 and May 29, 2013. During the first half of the year, the Company purchased 16,728 of its own shares, sold 12,028 and definitively allocated 6,001.

The Company is not subject to any specific regulatory or contractual obligations concerning its capital.

The Board of Directors has not approved any specific management policy in terms of capital financing. Decisions on whether to use debt or equity financing are made on a case-by-case basis for each proposed transaction.

NOTE 7 – CHANGE IN CUMULATIVE TRANSLATION ADJUSTMENTS

In millions of euros	Dollar[(a)]	Latin America	Europe[(b)]	Other	TOTAL
CUMULATIVE TRANSLATION ADJUSTMENTS AT DECEMBER 31, 2011	**(3.6)**	**2.3**	**(2.9)**	**9.8**	**5.6**
Translation differences arising on:					
- translating opening net assets and dividend payments at closing exchange rates	0.0	(1.2)	4.0	0.2	3.0
- translating income statement items at average exchange rates	(5.8)	0.6	0.0	(0.5)	(5.8)
Total movements	(5.8)	(0.5)	4.0	(0.4)	(2.8)
CUMULATIVE TRANSLATION ADJUSTMENTS AT DECEMBER 31, 2012	**(9.4)**	**1.8**	**1.1**	**9.4**	**2.8**
Translation differences arising on:					
- translating opening net assets and dividend payments at closing exchange rates	1.6	(1.4)	(5.3)	(2.2)	(7.4)
- translating income statement items at average exchange rates	0.5	0.0	(0.2)	(0.2)	0.2
Total movements	2.0	(1.4)	(5.4)	(2.4)	(7.2)
CUMULATIVE TRANSLATION ADJUSTMENTS AT JUNE 30, 2013	**(7.4)**	**0.4**	**(4.3)**	**7.0**	**(4.3)**

(a) Dollar and pegged currencies: includes the U.S. dollar and China yuan.
(b) Including the Middle East and Africa.

NOTE 8 – PROVISIONS – CONTINGENT ASSETS AND LIABILITIES

Long- and short-term provisions

In millions of euros	Pension and other employee benefit obligations[a]	Product warranties[b]	Restructuring	Other contingencies and losses	Total
December 31, 2011 - published	**31.4**	**3.9**	**2.4** [c]	**9.5** [d]	**47.2** [e]
Amended IAS 19	41.6				41.6
December 31, 2011 - restated	**73.0**	**3.9**	**2.4** [c]	**9.5** [d]	**88.8** [e]
Additions	17.7	4.4	0.6	5.8	28.5
Reversals (utilizations)	(9.1) [f]	(4.1)	(1.8)	(5.3)	(20.2)
Reversals (surplus)	(0.3)	(0.7)	(0.3)	(0.8)	(2.1)
Net additions (reversals)	8.4	(0.4)	(1.4)	(0.3)	6.2
Changes in Group structure	0.4	0.0	0.0	(0.1)	0.3
Other changes	19.2	0.0	0.0	0.0	19.2
Translation adjustments	(0.2)	0.0	0.0	(0.3)	(0.5)
December 31, 2012 - restated	**100.7**	**3.4**	**1.0** [h]	**8.9** [i]	**114.0** [e]
Additions	7.8	1.7	0.0	3.3	12.8
Reversals (utilizations)	(4.0) [f]	(1.8)	(0.2)	(0.4)	(6.4)
Reversals (surplus)	0.0	(0.2)	(0.3)	(0.1)	(0.6)
Net additions (reversals)	3.8	(0.3)	(0.5)	2.8	5.8 [g]
Other changes	(20.0)	0.0	0.0	(0.3)	(20.3)
Translation adjustments	0.2	(0.1)	0.0	(0.1)	0.0
June 30, 2013	**84.7**	**3.0**	**0.5** [j]	**11.3** [k]	**99.5** [e]

(a) Restated to reflect the application of the amended IAS 19. A reconciliation with the published version of the financial statements is presented in Note 2.

(b) Estimate of the costs relating to warranties issued on the sale of instruments that may be incurred over the remaining warranty period.

(c) Including provisions concerning the closure of the Portland site totaling €1.8 million and the Boxtel site for €0.6 million.

(d) Including provisions for litigation in the amount of €4.9 million, including €2.3 million in respect of a dispute with a Chinese distributor.

(e) Including short-term provisions totaling €12.7 million at June 30, 2013, €11 million at December 31, 2012 and €14 million at December 31, 2011.

(f) Mainly including contributions to US plan assets.

(g) Including net additions of €5.3 million recorded within "Operating income before non-recurring items" and net additions of €0.5 million recognized in "Non-recurring income and expenses from operations, net".

(h) Including provisions concerning the closure of the Portland site totaling €0.3 million and the Basingstoke site for €0.6 million.

(i) Including provisions for litigation in the amount of €6.8 million, including €3.9 million in respect of a dispute with a Chinese distributor.

(j) Including provisions concerning the closure of the Portland site totaling €0.1 million and the closure of the Basingstoke site for €0.4 million.

(k) Including provisions for litigation in the amount of €9.8 million, mainly including €3.5 million in post-employment benefits, €3.9 million in respect of a dispute with a Chinese distributor and €1 million in respect of an additional payment within the framework of the acquisition of AB Biodisk.

Pension and other employee benefit obligations

Subsequent to the application of the amended IAS 19 as of January 1, 2013, the changes in net benefit obligations in the first half of 2013 were as follows:

Pension and other long-term benefit obligations *In millions of euros*	Total obligation	Fair value of plan assets	Deferred actuarial gains and losses	Other	Net obligation
December 31, 2012 - published	196.9	100.4	60.7	4.2	39.9
Amended IAS 19			(60.7)		(60.7)
December 31, 2012 - restated in accordance with the amended IAS 19	**196.9**	**100.4**	**0.0**	**4.2**	**100.7**
Impact on operating income[(a)]	7.6				7.6
Impact on total other comprehensive income (expense)	(20.0)				(20.0)
Contributions to plan assets		(3.9)			(3.9)
Other				0.3	0.3
Total at June 30, 2013	**184.5**	**96.5**	**0.0**	**4.5**	**84.7**

(a) Current service cost, interest cost and benefits paid.

Movements in restructuring provisions

Discontinuation of production at the Basingstoke site (UK)

In 2013, the Group pressed ahead with the closure of the culture media production base at the Basingstoke, UK plant, which employed eight people, that was decided in 2012. The corresponding provision recognized in 2012 (€0.6 million) was reversed in the amount of €0.2 million.

Closure of the Portland site and discontinuation of marketing of culture media for routine clinical applications in North America

The Portland site in the U.S. (PML) was definitively closed in June 2012. The production of clinical culture media was discontinued, while the manufacturing of ready-to-use culture media for industrial applications was transferred to the Lombard and La Balme sites in 2011.

The provision for the corresponding restructuring charges, initially recognized in an amount of €1.8 million, has been almost entirely reversed as and when the corresponding costs have been incurred. At end-June 2013, the remaining €0.1 million was recognized in non-recurring items.

Contingent assets and liabilities

Following tax audits carried out on the Group's operations in Italy, the transfer prices applied to to value the transactions with the Italian subsidiary and the portion of shared costs allocated to it were challenged by the tax authorities.

The Company and its legal advisors are of the opinion that there are no valid grounds for this challenge and intend to strongly contest the findings of the tax authorities. The Company is using all possible means of recourse to defend its position. The duration and outcome of this dispute cannot be anticipated at this stage of the proceedings. An amicable resolution procedure in relation to this tax dispute is currently under way with the relevant French and Italian authorities.

Following a tax audit carried out on the Group's operations in Sweden, the Swedish authorities contested the royalty rate used to remunerate the transfer of AB bioMérieux's intellectual property rights. The Company rejects the tax reassessment and is using all possible means of recourse to defend its position.

In addition, following a tax audit carried out on the Group's operations in Spain, the transfer prices applied to value the transactions with the Spanish subsidiary were challenged by the tax authorities. The Company also rejects this tax reassessment and intends to use all possible means of recourse to defend its position.

NOTE 9 – NET DEBT

9.1 – Debt refinancing

At June 30, 2013, the Group's net debt stood at €42.8 million after a €38.7 million dividend payout to bioMérieux SA shareholders.

9.2 – Maturities of borrowings

In millions of euros	**Dec. 31, 2012**	**Change in statement of cash flows**	**Unrealized foreign exchange gains (losses)[(a)]**	**Assets held for sale[(b)]**	**June 30, 2013**
Cash	49.5	1.2	(0.1)	(0.3)	50.8
Short-term investments	16.1	(8.4)	0.0		7.7 [(c)]
Cash and cash equivalents	**65.6**	**(7.2)**	**(0.1)**	**(0.3)**	**58.5**
Bank overdrafts and other uncommitted debt	**(13.6)**	**2.4**	**1.2**		**(10.0)**
Net cash and cash equivalents (A)	**52.0**	**(4.7)**	**1.1**	**(0.3)**	**48.5**
Committed debt (B)	**100.4**	**(8.1)**	**(0.9)**		**91.3**
o/w due beyond five years	*1.6*				*3.5*
1 to 5 years	*8.2*				*4.1* [(d)]
within 1 year	*90.6*				*83.7* [(e)]
Net debt (B) - (A)	**48.4**	**(3.4)**	**(2.0)**	**0.3**	**42.8**

(a) Impact of currency fluctuations and other movements.
(b) Including reclassification of cash at bank relating to bioTheranostics within assets held for sale.
(c) Including SICAV money-market funds (€7.7 million).
(d) Including the balance of the employee profit-sharing account (€1.2 million), and finance lease liabilities of €2.9 million including €2.5 million concerning office buildings in Italy.
(e) Including commercial paper (€60 million), and finance lease liabilities (€1.0 million).

9.3 – Debt covenants

At June 30, 2013, the Group's term borrowings primarily corresponded to finance lease liabilities related to the Florence site and the employee profit-sharing account. None of these forms of borrowings are subject to covenants based on financial ratios.

9.4 – Interest rates

At June 30, 2013, all of the Group's borrowings (€91.3 million) were at floating rates, except for the employee profit-sharing account which was at a fixed rate.

9.5 – Loan guarantees

None of the Group's assets have been pledged as collateral to banks.

For subsidiaries using external funding, a first call guarantee is issued by bioMérieux SA to banks granting these facilities upon request.

9.6 – Other operating income

Research tax credits are recognized in "other operating income" in the amounts of €11.4 million at June 30, 2013, €17.9 million at December 31, 2012 and €8.5 million at June 30, 2012.

NOTE 10 – NON-RECURRING INCOME AND EXPENSES FROM OPERATIONS

Income and expenses from operations *In millions of euros*	Income	Expenses	**Income (expense) for first-half 2013**	Income (expense) for first-half 2012
Provision for claims and litigation[(a)]		1.0	(1.0)	
Brazilian tax dispute				(2.4)
Impairment of Greek State bonds and receivables				0.3
Disposal loss on Greek State bonds				(0.3)
Restructuring[(b)]	0.4	0.3	0.1	(0.8)
Disposal gains	2.1	1.9	0.2	
Other		0.6	(0.6)	0.1
Total	**2.5**	**3.8**	**(1.3)**	**(3.1)**

(a) Provisions for contingencies concerning an additional payment within the framework of the acquisition of AB Biodisk.

(b) Including the reversal of restructuring provisions related to the discontinuation of production at the Basingstoke site (€0.2 million) and at the Portland site (€0.1 million).

NOTE 11 – FINANCIAL INCOME AND EXPENSES

11.1 – Cost of net debt

In millions of euros	Income	Expenses	**Six months ended 2013**	**Year ended 2012**	**Six months ended 2012**
Finance costs	0.2 [(a)]	1.7	(1.5)	(4.7)	(2.7)
Foreign exchange gains (losses)	0.3		0.3	(1.7)	(1.1)
TOTAL	**0.5**	**1.7**	**(1.1)**	**(6.4)**	**(3.8)**

(a) Interest income on invested cash balances.

11.2 – Other financial income and expenses

In millions of euros	Income	Expenses	**Six months ended 2013**	**Year ended 2012**	**Six months ended 2012**
Interest income on leased assets	1.5		1.5	3.5	1.8
Impairment/Disposals of shares in non-consolidated companies		2.4	(2.4) [(a)]	(3.9)	(0.4)
Other	0.8	3.5	(2.7) [(b)]	(4.5) [(b)]	(2.4) [(b)]
Total	**2.3**	**5.9**	**(3.6)**	**(4.9)**	**(1.0)**

	Six months ended 2013	Year ended 2012	Six months ended 2012
(a) Including (in millions of euros):			
Impairment of Knome shares	(2.3)		
Impairment of Dynavax shares	(0.1)		
(b) Including (in millions of euros):			
Currency hedges on future commercial transactions (time value)	(3.5)	(6.4)	(3.3)
Late payment interest billed to customers	0.8	2.2	0.8

NOTE 12 – INCOME TAX

At June 30, 2013, the effective tax rate stood at 32.6% of pretax income, compared to 33.4% at June 30, 2012 and 40% at December 31, 2012.

The difference between the effective tax rate and the parent company's theoretical tax rate (36.1% at December 31, 2012 and June 30, 2012) mainly reflects:

- foreign tax rates, which are on average lower than French tax rates, and the application of a reduced tax rate for industrial property products in France;
- the impact of the presentation of certain tax credits, in particular research tax credits, in operating income;
- the non-recognition of tax loss carry forwards of certain loss-making entities;
- taxes on dividends, in particular the additional 3% tax on dividends recognized during the first half of 2013 in an amount of €1.2 million.

NOTE 13 – SEGMENT AND OTHER INFORMATION

Pursuant to IFRS 8 "Operating Segments", the Group has one operating segment: *in vitro* diagnostics.

The information by geographic area shown in the tables below has been prepared in accordance with the accounting principles used to prepare the consolidated financial statements.

JUNE 30, 2013 *In millions of euros*	Europe	North America	Asia-Pacific	Latin America	Intra-group transactions	Consolidated total
Sales						
Consolidated sales (based on end-customer's location)	**391.1**	**167.8**	**131.3**	**63.9**		**754.2**
Net export sales from the region	400.7	173.4	124.5	55.6		754.2
Inter-region sales	110.6	137.2	6.4	0.7	(254.9)	0.0
Net sales generated by the region	**511.3**	**310.6**	**130.9**	**56.3**	**(254.9)**	**754.2**
Non-current assets						
Allocated assets	600.5	195.7	55.9	25.3		877.4
Unallocated assets						66.2
Consolidated assets	**600.5**	**195.7**	**55.9**	**25.3**		**943.6**

DECEMBER 31, 2012 *In millions of euros*	Europe	North America	Asia-Pacific	Latin America	Intra-group transactions	Consolidated total
Sales						
Consolidated sales (based on end-customer's location)	**806.7**	**345.2**	**283.5**	**134.3**		**1,569.8**
Net export sales from the region	827.9	358.5	266.3	117.2		1,569.8
Inter-region sales	213.7	269.2	14.1	2.0	(499.0)	0.0
Net sales generated by the region	**1,041.6**	**627.7**	**280.5**	**119.1**	**(499.0)**	**1,569.8**
Non-current assets						
Allocated assets	604.7	196.6	57.8	27.4		886.5
Unallocated assets[(a)]						76.9
Consolidated assets	**604.7**	**196.6**	**57.8**	**27.4**		**963.4**

JUNE 30, 2012 *In millions of euros*	Europe	North America	Asia-Pacific	Latin America	Intra-group transactions	Consolidated total
Sales						
Consolidated sales (based on end-customer's location)	**394.9**	**167.0**	**126.0**	**62.5**		**750.4**
Net export sales from the region	403.4	172.5	119.7	54.8		750.4
Inter-region sales	98.2	128.9	6.5	1.3	(234.9)	0.0
Net sales generated by the region	**501.6**	**301.4**	**126.3**	**56.1**	**(234.9)**	**750.4**
Non-current assets						
Allocated assets	582.0	247.7	59.7	28.8		918.2
Unallocated assets[(a)]						67.3
Consolidated assets	**582.0**	**247.7**	**59.7**	**28.8**		**985.4**

(a) Restated to reflect the application of the amended IAS 19. A reconciliation with the published version of the financial statements is presented in Note 2.

NOTE 14 – EXCHANGE RATE AND MARKET RISK MANAGEMENT

There were no material changes in exchange rate and market risks compared with 2012 (see Note 27.1 of the 2012 Registration Document).

14.1 – Currency hedging instruments

Currency hedges in effect at June 30, 2013 were as follows:

Currency hedges at June 30, 2013	Expiration date 2013		Notional amount 2013[a]	Market value 2013[b]
In millions of euros	<1 year	1-5 years		
Hedges of existing commercial transactions				
- Currency forward contracts	118.2		118.2	3.7
- Options	25.2		0.0	0.8
Total	**143.4**		**143.4**	**4.6**
Hedges of future commercial transactions				
- Currency forward contracts	55.5		55.5	2.3
- Options	13.3		13.3	0.4
Total	**68.8**		**68.8**	**2.7**
Hedges of net investments in foreign operations	0.0		0.0	0.0
Currency forward contracts	126.7		126.7	(0.2)
Total	**126.7**		**126.7**	**(0.2)**

(a) All of the Group's currency hedging instruments in place at June 30, 2013 had maturities of less than 18 months.
(b) Difference between the hedging rate and the market rate at June 30, 2013, including premiums paid/received.

The positive €2.7 million market value of hedges of future commercial transactions recorded in the balance sheet at June 30, 2013 included, in particular, the market value of options in the amount of €0.4 million.

The market value of hedges of financial exchange rate risks in effect at June 30, 2013 amounted to a negative €0.2 million.

14.2 – Financial instruments: financial assets and liabilities

The table below shows a breakdown by category of financial assets and liabilities (excluding accrued and receivable payroll and other taxes), as prescribed by IAS 39 "Financial Instruments: Recognition and Measurement" (see Note 1.17 of the 2012 Registration Document), and a comparison between their carrying amount and fair value:

				June 30, 2013		December 31, 2012	
Balance sheet heading	Note	Category of financial instrument	Fair value hierarchy level (**)	Carrying amount	Fair value	Carrying amount	Fair value
Assets:							
Non-current financial assets:	4.5			**32.0**	**32.0**	**34.7**	**34.7**
- Loans and receivables		C	N/A	6.8	6.8	6.8	6.8
- Available-for-sale financial assets		A	3	25.1	25.1	27.7	27.7
- Financial assets at fair value through profit or loss		B	1	0.1	0.1	0.2	0.2
Share in earnings of associates		D	D	0.2	0.2		
Other non-current assets (long-term portion of finance lease receivables)		C	N/A	26.6	26.6	29.6	29.6
Trade receivables:	5			**410.9**	**410.9**	**433.4**	**433.4**
- Trade receivables		D	N/A	396.2	396.2	418.0	418.0
- Short-term portion of finance lease receivables		C	N/A	14.7	14.7	15.4	15.4
Other receivables:							
- Advances and downpayments		D	N/A	4.0	4.0	4.9	4.9
- Derivative instruments	14.1	(*)	2	**3.1**	**3.1**	**6.8**	**6.8**
- Hedges of future commercial transactions				2.8	2.8	6.3	6.3
- Hedges of net investments in foreign operations				0.0	0.0	0.5	0.5
- Hedges of financial exchange rate risks				0.3	0.3		
Cash and cash equivalents		B	1	58.5	58.5	65.6	65.6
Liabilities:							
Trade payables		D	N/A	125.8	125.8	145.1	145.1
Other payables:							
- Advances and downpayments payable		D	N/A	3.9	3.9	3.4	3.4
- Other operating payables		D	N/A	16.7	16.7	17.3	17.3
- Due to suppliers of non-current assets		D	N/A	8.2	8.2	22.4	22.4
- Derivative instruments	14.1	(*)	2	**0.6**	**0.6**	**1.8**	**1.8**
- Hedges of future commercial transactions				0.1	0.1	1.8	1.8
- Hedges of net investments in foreign operations							
- Hedges of financial exchange rate risks				0.5	0.5		
Borrowings (short term and long term)	9.2	C	N/A	**101**	**101**	**114**	**114**

A: available-for-sale assets and liabilities.
B: assets and liabilities at fair value through profit or loss.
C: assets and liabilities measured at amortized cost.
D: assets and liabilities measured at cost.
(*) recognized in the balance sheet at fair value with changes in fair value recognized in income or equity depending on the classification of the hedge (see Note 1.17).
(**) Level 1 in the fair value hierarchy: quoted prices.
Level 2 in the fair value hierarchy: directly observable market inputs other than Level 1 inputs.
Level 3 in the fair value hierarchy: inputs not based on observable market data.

No inter-category reclassifications were carried out during the first half of 2013.

In first-half 2013, movements in available-for-sale financial assets were as follows:

MOVEMENTS *In millions of euros*	**Available-for-sale financial assets**
December 31, 2011	**18.3**
Gains and losses recognized in profit	(3.7)
Acquisitions	13.3
Disposals	(0.1)
Changes in Group structure, translation adjustments and other	0.0
December 31, 2012	**27.7**
Gains and losses recognized in profit	(2.4)
Acquisitions	0.1
Changes in Group structure, translation adjustments and other	(0.2)
June 30, 2013	**25.2**

NOTE 15 – OFF-BALANCE SHEET COMMITMENTS

bioMérieux SA has a syndicated credit facility for an amount of €350 million repayable in full at maturity in 2017. At December 31, 2012, €60 million had been drawn under this facility, which was repaid during the first half of 2013.

There were no other significant changes in off-balance sheet commitments during the first half of 2013 (see Note 28 of the 2012 Registration Document).

NOTE 16 – TRANSACTIONS WITH RELATED PARTIES

Transactions with related parties continued on the same basis as 2012 without any significant developments (see Note 29 of the 2012 Registration Document).

NOTE 17 – SUBSEQUENT EVENTS

No events have occurred since the reporting date that are likely to have a material impact on the consolidated financial statements.

C – INTERIM MANAGEMENT REPORT

SIX MONTHS ENDED JUNE 30, 2013

bioMérieux S.A.

French joint stock company (*société anonyme*) with share capital of €12,029,370
Registered office: Chemin de l'Orme - 69280 Marcy l'Etoile, France
Registered in Lyon, France under number 673 620 399

INTERIM MANAGEMENT REPORT

A – FINANCIAL SUMMARY

Consolidated data In millions of euros	**Six months ended June 30, 2013**	Six months ended June 30, 2012	% change As reported
Sales	**754**	750	+0.5%
Operating income before non-recurring items	**125**	128	-2.0%
Operating income	**124**	125	-0.5%
Net income of consolidated companies	**80**	80	+0.5%
EBITDA*	**169**	172	-1.7%

B – MANAGEMENT REPORT

1. Sales

After remaining stable in the first quarter, sales rose by 4% on an organic basis in the second three months of the year, led by rapid growth in emerging markets and in industrial applications.

As a result, sales ended the first half at €754 million, versus €750 million a year earlier, for a 2.1% increase at constant exchange rates and scope of consolidation.

Sales varied by region during the period. In Western Europe, markets remained generally difficult, while in North America, sales recovered as the Group's product offering in critical care and ICUs, as well as in industrial applications, helped to drive growth. Emerging markets expanded at a rapid pace, stimulated by ambitious government measures and vigorous demand from laboratories. As a result, they accounted for 29% of consolidated sales and delivered an organic gain of 11%, further attesting to their role as a major growth driver.

* Operating income before non-recurring items, depreciation and amortization

Sales by region In millions of euros	**Six months ended** **June 30, 2013**	Six months ended June 30, 2012	% change As reported	**% change** At constant exchange rates & scope of consolidation
Europe [1]	**391**	395	-1.0%	**-0.7%**
North America	**168**	167	+0.5%	**+1.9%**
Asia-Pacific	**131**	126	+4.3%	**+8.7%**
Latin America	**64**	62	+2.3 %	**+7.3%**
TOTAL	**754**	750	+0.5%	**+2.1%**

[1] Including the Middle East and Africa

Sales were stable, up 0.5% as reported including the currency effect, at end-June 2013:

Analysis of sales In millions of euros		In %
Sales – Six months ended June 30, 2012	**750**	
Currency effect	(12)	-1.6%
Organic growth (at constant exchange rates and scope of consolidation)	16	**2.1%**
Sales – Six months ended June 30, 2013	**754**	+0.5%

At constant exchange rates and scope of consolidation, first-half 2013 sales may be analyzed by region as follows:

Sales in **Europe - Middle East - Africa** (52% of the consolidated total) were stable over the first half, albeit with an improvement in the second quarter:

- Sales in Western Europe (44% of the consolidated total) contracted over the first six months, impacted by weak demand in Southern Europe and the consolidation of clinical laboratories in France. After a particularly challenging first quarter, and in a persistently demanding economic environment, sales showed some encouraging signs in the second quarter. Sales of industrial applications rose by nearly 8% in France, expansion in Germany gained new momentum, to 5%, and business in the United Kingdom returned to solid growth, increasing 6%.
- In Turkey, Russia, Eastern Europe, the Middle East and Africa, first-quarter momentum continued into the second, driving a 14% organic increase over the first half. In particular, the Group pursued its rapid expansion in Russia, where sales surged by 31% over the first six months of the year.

Sales in **North America** (22% of the consolidated total) continued to recover, gaining close to 2% over the period. In particular, sales in the United States (excluding bioTheranostics) rose by 2.1% on an organic basis.

In clinical applications, even as medical laboratories continued to restrict their equipment spending ahead of deployment of healthcare reform, reagent sales increased by more than 4%, led by strong demand for BacT/ALERT® blood culture bottles and the VIDAS® B.R.A.H.M.S PCT assay.

Industrial application sales increased 8%, driven by the seamless integration of the AES ranges (particularly the Blue Range, automated flow cytometers and Labguard®) and by the success of ready-to-use media.

In the **Asia-Pacific** region (17% of the consolidated total), sales returned to double-digit growth in the second quarter, to end the first half up 8.7%. In particular, sales in China surged 17% over the quarter and 14% over the first half, spurred by reagent sales in both clinical and industrial applications. At 27%, growth in India remained brisk, with fast expansion in both clinical and industrial microbiology. In the entire region, sales of industrial applications rose nearly 12% over the first half.

Sales in **Latin America** (9% of the consolidated total) were up 7.3%. Despite the strikes, sales in Brazil rose by 4% on the back of strong growth in industrial applications with, in particular, local production of ready-to-use media helping to gain new customers. In the rest of the region, growth stood at 9% for the period. Sales of industrial applications climbed 26%, confirming the opportunities for fast growth in this sector.

At constant exchange rates and comparable scope of consolidation, first-half 2013 sales may be analyzed **by technology** as follows:

Sales by technology In millions of euros	**Six months ended June 30, 2013**	Six months ended June 30, 2012	% change As reported	**% change** At constant exchange rates & comparable scope of consolidation
Clinical applications	**597**	597	0.0%	**+1.5%**
Microbiology	**377**	379	-0.4%	**+1.5%**
Immunoassays	**175**	176	-0.4%	**+0.9%**
Molecular biology	**37**	34	+6.6%	**+7.3%**
Other lines	**8**	8	+0.5%	**-7.0%**
Industrial applications	**157**	153	+2.3%	**+4.5%**
TOTAL	**754**	750	+0.5%	**+2.1%**

In **clinical applications**, growth continued to be driven by reagent sales in the three strategic ranges:

- Microbiology, the Group's core business that accounts for half of consolidated sales, saw reagent sales rise at a satisfactory pace of more than 4%, thanks primarily to the traditional automated lines (VITEK® and BacT/ALERT®) and the more recent solutions (FMLA®). On the other hand, instrument sales remained weak. During the quarter, the Company presented both its incubator incorporating imaging technologies and its new Virtuo™ blood culture instrument to European laboratories. The latter's unrivaled automated capabilities will enable it to meet the growing productivity and traceability needs of microbiology laboratories.
- Sales of the VIDAS® line increased by nearly 3%, led by sales of both reagents and instruments. The line is benefiting from its repositioning in high medical value assays and in emerging markets, whereas in developed markets, sales of routine tests continue to be penalized by the ongoing consolidation of clinical laboratories. During the quarter, the new generation VIDAS®, VIDAS® 3, was CE-marked and is now commercially available in Europe and the countries that recognize the CE marking.
- Molecular biology sales rose by more than 7%. In particular, the Argene range dedicated to virological diagnosis for immunocompromised patients delivered a 31% increase in sales. This reflected the major synergies developed since the company's acquisition, with bioMérieux's extensive sales network considerably broadening market access to Argene products.

Industrial applications, which account for 21% of consolidated sales, returned to fast growth in the second quarter, enabling them to end the first half up 4.5% overall. They benefited from their global positioning and extensive product line-up, which combines automated solutions, like TEMPO®, VITEK® and AES's Blue Range, and manual tests like BioBall® for quantitative microbiological quality control, whose tenth anniversary was celebrated during the quarter. In addition, Nicolas Cartier joined bioMérieux as Corporate Vice President, Industrial Microbiology Unit, in May 2013. He spent most of his professional career at Sanofi, where he was General Manager of Sanofi France since 2009.

Sales of **reagents** and **services**, which accounted for 89.8% of total sales, drove growth in consolidated sales, with organic gains of 3% and 10% respectively. Instrument sales accounted for only 10.2% of the consolidated total, reflecting the lackluster economic environment in Europe, the priority focus of the sales teams on managing blood culture reagent sales at a time of lingering production difficulties, and the wait-and-see attitude of customers in North America.

2. Financial highlights

- **Consolidated income statement**

Gross profit was stable for the period, at €397 million versus €393 million in first-half 2012. The Company is encountering difficulties in its blood culture bottle production operations, is deploying an action plan to enhance quality management at the Durham, NC site and is seeing an increase in transportation costs due to the shift in its geographic business base. On the upside, gross profit was lifted by the increased proportion of reagents and services in the consolidated sales mix, the reduction in acquisition accounting expenses concerning AES and Argene, and the favorable currency effect. As a result, gross margin stood at 52.6% of sales, versus 52.4% in first-half 2012.

Operating income before non-recurring items* came to €125 million, compared with €128 million in first-half 2012, and represented 16.6% of sales.

- Attesting to the Company's strict cost discipline, **selling, general** and **administrative expenses** slightly underpaced sales growth, ending the period at 26.3% of sales versus 26.4% a year earlier.
- To prepare for the launch of its new platforms, the Company allocated 11.7% of sales to **research and development**, raising its R&D investments by more than 12% at constant exchange rates. In all, R&D expenses totaled €88 million for the period, versus €79 million in first-half 2012.
- **Research tax credits** recognized during the period amounted to €11.4 million, compared with €8.5 million in first-half 2012.

Operating income was almost unchanged, at €124 million, after €1.3 million in net non-recurring expense, versus €3.1 million in first-half 2012.

Net financial expense amounted to €4.7 million, unchanged from first-half 2012.

Given the near-stability in operating income, **income tax expense** was on a par with first-half 2012. It represents 32.6% of pretax income.

Together, these factors helped to hold **net income** steady at €80 million (€2.02 per share) or 10.6% of sales.

- **Consolidated cash flow statement**

With operating income before non-recurring items and depreciation and amortization expense both stable year-on-year, **EBITDA**** was maintained virtually unchanged at €169 million, compared with €172 million in first-half 2012.

Operating working capital requirement rose by €55 million.

- The net value of inventory increased by €36 million (versus €21 million at June 30, 2012) due to the build-up of safety stocks and the preparation for the market launch of the VIDAS® 3 platform.
- Effective management of trade receivables reduced customer receivables by €14 million during the period. In first-half 2012, they had been lowered by €31 million, when Spanish provincial authorities paid €28.5 million in late June, thereby settling almost all of the pre-2012 public hospital receivables. In 2013, Spanish authorities announced a similar payment, which would settle all of the receivables due as of end-May (around €12 million). At June 30, 2013, net receivables due from Greek, Portuguese, Spanish and Italian public-sector customers totaled €75 million, unchanged from December 31, 2012 and compared with €100 million at December 31, 2011. Across the entire customer base, average days sales outstanding stood at 100 days, versus 103 days as of June 30, 2012.
- Based on these factors, operating working capital requirement represented 28.6% of sales, compared with 25.9% at June 30, 2012 (27.8% before the payment from Spanish provincial authorities).

Capital expenditure outlays totaled €60 million, compared with €54 million in first-half 2012, including €46 million in industrial capital expenditure versus €38 million in first-half 2012.

The latter primarily concerned the ongoing improvement at certain production sites and R&D

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* Operating income before "material, extraordinary and non-recurring items", which are included in "other non-recurring operating income and expenses"

** Operating income before non-recurring items, depreciation and amortization

facilities, capacity extension projects, mainly at the Durham, Craponne and Marcy L'Etoile sites, and the Global ERP system.

Based on the above, **free cash flow** before dividends, acquisitions and divestments stood at €42 million for the period, versus €69 million in first-half 2012, when it was lifted by the one-time €28.5 million payment from the Spanish provincial authorities.

In June 2013, the Company paid a **dividend** of €0.98 per share, for an aggregate payout of €38.7 million, unchanged from 2012.

As a result, **net debt** amounted to €43 million at June 30, 2013, versus €94 million a year earlier and €48 million at December 31, 2012.

C - SIGNIFICANT EVENTS OF FIRST-HALF 2013

COMMERCIAL OFFER

In the first half of the year, bioMérieux enhanced its portfolio of solutions by launching **11 new products**.

- In clinical applications, the Company was awarded the following marketing approvals, among others:

  VIDAS® 3, the new generation VIDAS®, was CE marked. Featuring enhanced automation, improved traceability and new software capabilities, as well as a quality control program in compliance with laboratory certification standards, the new instrument is now commercially available in Europe and the countries that recognize the CE marking. The Company expects to gradually obtain regulatory approval for sale in other countries, particularly the United States and China.

  bioMérieux's new **THxID™-BRAF** real-time PCR molecular test has received pre-market approval (PMA) from the U.S. Food and Drug Administration for commercialization in the United States. This companion diagnostic test will help clinicians choose an appropriate treatment for advanced melanoma. It is intended for patients whose tumors carry the BRAF V600E mutation for possible treatment with GlaxoSmithKline's (GSK) Tafinlar® (dabrafenib), as well as patients whose tumors carry the BRAF V600E or V600K mutation for possible treatment with Mekinist™ (trametinib).

  The Company also received clearance from the U.S. Food and Drug Administration to market Argene's **Adenovirus R-gene™** test in the United States. This PCR test enables the qualitative detection of adenovirus DNA in real time. Adenovirus infections are common, have a worldwide distribution and can cause respiratory, ocular or gastrointestinal diseases that are recognized as dangerous for immunocompromised patients.

- In industrial applications, bioMérieux was also granted major product approvals, including in particular:

  VIDAS® UP Listeria (LPT) and **VIDAS® Listeria monocytogenes xpress (LMX)** were awarded Official Methods of Analysis approval by AOAC International. This unprecedented AOAC Expert Review Panel (ERP) approval of two tests simultaneously highlights the reliability and significance of this complete screening solution for *Listeria*, a pathogenic bacteria that is widespread in the environment and can be found in food products.

  The **VIDAS® UP *Salmonella*** (SPT) test was granted Official Methods of Analysis approval by AOAC International for a wide variety of food products and environmental samples. Salmonella is a bacteria that causes salmonellosis, one of the most common intestinal infections worldwide. The VIDAS® UP *Salmonella* (SPT) solution uses recombinant phage protein-based technology that ensures best-in-class specificity and

sensitivity. Easy to use, VIDAS® UP *Salmonella* SPT enables the capture and targeted detection of *Salmonella* in less than 24 hours.

bioMérieux introduced the **TEMPO® Aerobic Count** (TEMPO® AC) test that enumerates total bacterial flora in food and environmental samples in as little as 24 hours. This latest generation TEMPO test®, which is faster and less sensitive to the highly varied characteristics of food samples, has already won over new customers in the United States. Prior to commercial launch, it has obtained the AOAC RI (Research Institute) validation.

INNOVATION

- **Platforms under development**

R&D expenditure is currently being focused on **bringing the new instruments to market**. In line with its launch schedule, the new **incubator incorporating imaging technologies** was presented to microbiology laboratories at ECCMID* 2013, held in late April in Berlin. During the Congress, bioMérieux also revealed the tradename of its new blood culture instrument, known as **Virtuo™**.

- **Partnership**

Veolia Environnement and bioMérieux have announced their commitment to undertaking a research partnership aimed at developing an innovative technology for the continuous monitoring of the microbiological quality of drinking water. An agreement covering a preliminary study to assess the project's technical and economic feasibility was signed in March 2013.

In late June, more than 70 world-renowned experts in the field of antimicrobial resistance and healthcare-associated infections met in Annecy for the 4th edition of the **World HAI Forum****, organized by bioMérieux.

INDUSTRIAL DEVELOPMENT PLAN

- **The Durham, NC site** (United States)

The Company is continuing to work to improve its BacT/ALERT® blood culture bottle production lines, in order to restore satisfactory supply levels. Moreover, inspectors from the U.S. Food and Drug Administration re-inspected the Durham site in June to verify effective deployment of the Company's action plan to remediate observations contained in the August 2012 Warning Letter and to perform additional quality system reviews.

- **Deployment of the Global ERP system**

The **Global ERP** system continued to be successfully deployed during the period. Following launch in South Korea and Japan, it is now up and running in 16 subsidiaries.

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* ECCMID: European Congress of Clinical Microbiology and Infectious Diseases
** World Forum on Healthcare-Associated Infections and Antimicrobial Resistance

EMPLOYEES

The Company had 7,623 full-time-equivalent employees as of June 30, 2013. There were 7,413 employees at December 31, 2012, based on the same method of calculation.

D – PRINCIPAL RISKS AND UNCERTAINTIES

The principal risks and uncertainties to which the Company is exposed are set out in Chapters 4 and 20 in Note 27 of the 2012 Registration Document and in Notes 8 (Provisions – Contingent assets and liabilities) and 14 (Exchange rate and market risk management) to the interim consolidated financial statements in Appendix B of the Interim Financial Report. However, other risks and uncertainties of which bioMérieux is not aware at this time or which it considers not material could also adversely affect its business.

E – PRINCIPAL TRANSACTIONS WITH RELATED PARTIES

Transactions with related parties continued on the same basis as 2012 without any significant developments (see Note 16 to the interim consolidated financial statements in Appendix B of the Interim Financial Report and Note 29 to the consolidated financial statements for the year ended December 31, 2012 in Chapter 20 of the 2012 Registration Document). No new transactions between related parties had a material impact on the Company's financial position or earnings.

F – OUTLOOK

In August, bioMérieux was granted 510(k) *de novo* clearance by the U.S. Food and Drug Administration for its **VITEK® MS** platform, which is now the first clinical mass spectrometry MALDI-TOF-based system commercially available in the United States for the rapid identification of disease-causing bacteria and yeast. The latest addition to the VITEK® family of products, VITEK® MS is the first system to enable detection of disease-causing microorganisms in minutes.

In 2013, bioMérieux expects to report **sales** growth of between 3% and 5% for the year, at constant exchange rates and scope of consolidation. In an especially demanding economic environment, notably in Western Europe, the Company will benefit from the resilience of its business model and the technological and geographic diversification of its business base.

In addition, bioMérieux confirms its full-year objective for **operating income before non-recurring items** of between €255 million and €270 million.

D – STATEMENT BY THE PERSONS RESPONSIBLE FOR THE INTERIM FINANCIAL REPORT

D – STATEMENT BY THE PERSONS RESPONSIBLE FOR THE INTERIM FINANCIAL REPORT

We hereby certify that, to the best of our knowledge, the condensed interim consolidated financial statements for the six months ended June 30, 2013 have been prepared in accordance with applicable accounting standards and give a true and fair view of the assets, liabilities, financial position and results of the Company and the consolidated Group as a whole, and that the interim management report on page 31 above provides a fair view of the significant events that took place during the first six months of the year, their impact on the interim consolidated financial statements and the principal transactions with related parties, as well as a description of the principal risks and uncertainties for the remaining six months of the year.

Marcy l'Étoile, August 30, 2013

Chairman and Chief Executive Officer
Jean-Luc Bélingard

Chief Operating Officer
Alexandre Mérieux

E – STATUTORY AUDITORS' REVIEW REPORT

Statutory Auditors' review report on the 2013 interim financial information

bioMérieux

For the six months ended June 30, 2013

Statutory Auditors' review report

on the 2013 interim financial information

DIAGNOSTIC REVISION CONSEIL
112, rue Garibaldi
69006 Lyon
A simplified joint stock corporation with share capital of €940,000

Statutory Auditors
Registered with the
Lyon Institute of Statutory Auditors

ERNST & YOUNG et Autres
Tour Oxygène
10-12, boulevard Marius Vivier Merle
69393 Lyon Cedex 03
A simplified joint stock corporation with variable share capital

Statutory Auditors
Registered with the
Versailles Institute of Statutory Auditors

bioMérieux

For the six months ended June 30, 2013

Statutory Auditors' review report on the 2013 interim financial information

This is a free translation into English of the Statutory Auditors' review report 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 Shareholders,

In compliance with the assignment entrusted to us by your Annual General Meeting and in accordance with the requirements of Article L.451-1-2 III of the French Monetary and Financial Code (*Code monétaire et financier*), we hereby report to you on:

- the review of the accompanying condensed interim consolidated financial statements of bioMérieux for the six months ended June 30, 2013;
- the verification of the information contained in the interim management report.

These condensed interim consolidated financial statements are the responsibility of the Board of Directors. Our role is to express a conclusion on these financial statements based on our review.

1. Conclusion on the financial statements

We conducted our work in accordance with professional standards applicable in France. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with professional standards applicable in France and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim consolidated financial statements have not been prepared, in all material respects, in accordance with IAS 34, Interim Financial Reporting, as adopted by the European Union.

Without qualifying our conclusion, we draw your attention to the following notes:

- Note 2, "Restatement of financial information published in 2012", which describes the effects of the first-time adoption of the amended IAS 19, Employee Benefits, that took effect on January 1, 2013.

- Note 1.4, "Consolidated statement of cash flows", which describes the change in accounting method relating to the presentation of the consolidated statement of cash flows.

2. Specific verification

We have also verified the information given in the interim management report on the condensed interim consolidated financial statements subject to our review.

We have no matters to report as to its fair presentation and its consistency with the condensed interim consolidated financial statements.

Lyon, August 30, 2013

The Statutory Auditors

DIAGNOSTIC REVISION CONSEIL	ERNST & YOUNG et Autres
Hubert de Rocquigny du Fayel	Marc-André Audisio