

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

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

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

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

Every year, bioMérieux organizes:

- phishing campaign simulations to assess the effectiveness of this training;
- vulnerability tests;
- hacking simulations;
- a "Red Team" simulated cyber attack of bioMérieux.

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

- protection from malware with EDR solutions;

- updates of its systems and applications;
 - data management and backup;
 - protection of data by workstation encryption;
 - risk and IT crisis management;
 - continuity plan management;
 - monitoring project security;
 - management of security incidents and monitoring new threats;
 - obsolescence management;
 - protection of email and Internet access;
 - protection of its company network by a Network Security team;
 - management of identities and access to bioMérieux's services and applications (by default, users are not administrators of their workstation);
 - management of cybersecurity exceptions and vulnerabilities.
- bioMérieux is subject to the EU NIS2 Directive⁽¹⁾ and has, therefore, put in place the necessary organization to meet NIS2 requirements.

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

3.6 Report on the certification of sustainability and taxonomy information

This is a free translation into English of the report on the certification of sustainability information and verification of the disclosure requirements issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with French law and professional auditing standards applicable in France.

Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 for the fiscal year ended December 31, 2024

To the Annual General Meeting of bioMérieux,

This report is issued in our capacity as the Statutory Auditor of bioMérieux. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852 for the fiscal year ended December 31, 2024 and included in Sections 3.1 to 3.5 of Chapter 3 "Sustainability Report" of the management report (hereinafter, the "sustainability report"), contained in the Universal Registration Document.

Pursuant to Article L. 233-28-4 of the French Commercial Code (*Code de Commerce*), bioMérieux is required to include the aforementioned information in a separate section of its management report. This information has been prepared in a context of the first-time application of the aforementioned articles, which was marked by uncertainties as to the interpretation of the legal texts, the use of significant estimates, the absence of established practices and frameworks, particularly for the double materiality assessment, and an evolving internal control system. This information provides insight into both the impacts of the Group's operations on sustainability matters and the ways in which such matters influence the development of its business, performance and position. "Sustainability matters" incorporate environmental, social and corporate governance matters.

Pursuant to part II of Article L. 821-54 of the aforementioned code, our task is to carry out the necessary procedures to issue an opinion, which expresses limited assurance as to:

- the compliance with the sustainability reporting standards adopted pursuant to Article 29 of Directive (EU) 2013/34 of the European Parliament and of the Council of December 14, 2022 (hereinafter referred to as "ESRS" for European Sustainability Reporting Standards) of the process followed by bioMérieux in determining the information disclosed, and its compliance with the requirement to consult the Social and Economic Committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code (*Code du travail*);
- the compliance of the sustainability information included in the sustainability report with the requirements of Article L. 233-28-4 of the French Commercial Code, including with the ESRS; and
- compliance with the disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement has been carried out in accordance with the ethical rules, including those on independence, and quality rules prescribed by the French Commercial Code.

It is also governed by the guidelines of the French audit regulator (*Haute Autorité de l'Audit*) "Limited assurance engagement – Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

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

In the three separate parts of the report that follow, one for each focus area of our engagement, we present the nature of the checks that we have carried out, the conclusions drawn from these checks and, in support of these conclusions, the elements to which we paid particular attention and the checks that we performed with regard to these elements. We would like to highlight the fact that we do not express a conclusion on any of these elements in isolation and that the audit procedures described should be considered in the broader context of contributing to the conclusions we have issued for each of the three areas of our engagement.

Finally, where we deemed it necessary to draw your attention to one or more aspect of the sustainability information provided by bioMérieux in its sustainability report, we have included an emphasis of matter paragraph.

Limitations of our engagement

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

Furthermore, this engagement does not guarantee the viability or the quality of management of bioMérieux, nor does it not provide an assessment of the relevance of the choices made by bioMérieux in terms of action plans, targets, policies, scenario analyses and transition plans, which is beyond the scope of ESRS reporting requirements.

It does, however, allow us to express conclusions regarding the process used to determine the sustainability information disclosed, the sustainability information itself, and the information disclosed pursuant to Article 8 of Regulation (EU) 2020/852; the non-detection or, on the contrary, detection of errors, any omissions or inconsistencies of such importance that they are likely to influence the potential decisions of readers of the information subject to this audit.

Our engagement does not cover any comparative data.

The ESRS compliance of the process followed by bioMérieux in determining the information disclosed, and its compliance with the requirement to consult the Social and Economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code

Nature of the checks carried out

Our work consisted in verifying that:

- the process defined and followed by bioMérieux has enabled it, in accordance with the ESRS, to identify and assess its sustainability impacts, risks and opportunities, and to identify those material impacts, risks and opportunities have led to the disclosure of sustainability information in the sustainability report; and
- the information provided about this process also complies with the ESRS.

We also checked compliance with the requirement to consult the Social and Economic Committee.

Conclusion of the checks carried out

On the basis of the checks we have carried out, we have not detected any material errors, omissions or inconsistencies regarding the ESRS compliance of the process followed by bioMérieux.

As regards the consultation of the Social and Economic Committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code, we inform you that this requirement was met.

Elements that received particular attention

The elements to which we have paid particular attention concerning the ESRS compliance of the process followed by bioMérieux to determine the information disclosed are presented below.

The identification of stakeholders

We have reviewed the analysis conducted by the entity to identify:

- the stakeholders that may affect, or be affected by, the entities in the reporting scope due to their direct or indirect activities and business relationships in the value chain;
- the primary users of sustainability statements (including the primary users of financial statements).

In view of this, we spoke with the relevant members of the Corporate Social Responsibility Department's taskforce and inspected the available documentation related to the stakeholder identification process.

We also reviewed the information provided in Note "3.2.3 Strategy" of the sustainability report to assess its consistency with the analysis carried out.

The identification of impacts, risks and opportunities

We have reviewed the process implemented by the entity for identifying actual and potential impacts (positive and negative), risks and opportunities ("IROs") in relation to the sustainability matters set out in AR 16 of the "Application Requirements" of ESRS 1, as presented in Note "3.2.4 Impact, risk and opportunity management" of the sustainability report.

We also assessed the scope used to identify the IROs, in particular in relation to the scope of the consolidated financial statements.

We reviewed the mapping of the IROs identified by the entity, including a description of how they are distributed in its own activities and the value chain, as well as their time horizon (short, medium or long term) and we assessed the consistency of this with our knowledge of the Group. We inspected the consistency of this mapping with the elements presented to the Board of Directors, the Executive Committee, and the Internal and External Stakeholders Committee.

The impact materiality and financial materiality assessment

Through interviews with members of the Corporate Social Responsibility Department's taskforce and our inspection of the available documentation, we obtained an understanding of the impact materiality and financial materiality assessment process implemented by the entity, and we assessed the compliance thereof with the criteria defined by ESRS 1.

We reviewed the decision-making process implemented by the entity to assess impact and financial materiality, and we assessed the presentation of this process in Note "3.2.4 Impact, risk and opportunity management" of the sustainability report.

In particular, we assessed the way in which the entity has established and applied the materiality criteria defined by ESRS 1, including those related to threshold setting, to determine which material information it discloses on metrics for material IROs identified in accordance with the relevant topical ESRS.

Compliance of the sustainability information included in the sustainability report with the requirements of Article L. 233-28-4 of the French Commercial Code, including with the ESRS

Nature of the checks carried out

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

- the disclosures provide an understanding of the general basis for the preparation and governance of the sustainability information included in the sustainability report, including the general basis for determining the information relating to the value chain and the exemptions from disclosure used;
- the information is presented in such a way as to ensure its readability and understandability;
- the scope chosen by bioMérieux for this information is appropriate; and
- based on a sample selected in line with our analysis of the risks of non-compliance of the information provided and the expectations of users, this information does not contain material errors, omissions or inconsistencies, i.e., that are likely to influence the judgment or decisions of the users of this information.

Conclusion of the checks carried out

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

Emphasis of matter

Without qualifying the conclusion expressed above, we draw your attention to paragraph "Specific Methods Used to Prepare Certain Sustainability Information for First-Time Application" in Section BP-2 - Disclosures in Relation to Specific Circumstances of the sustainability report, which outlines the procedure for preparing certain information, in view of the specific circumstances that shaped it, particularly given the context of the first-time application of Article L. 233-28-4 of the French Commercial Code.

Elements that received particular attention

Information provided pursuant to environmental standards (ESRS E1 to E5)

The elements to which we have paid particular attention concerning the ESRS compliance of information disclosed regarding climate change (ESRS E1) contained in Section 3.3.2 Climate Change (ESRS E1) of the sustainability report are presented below.

Our audit procedures involved:

- conducting interviews with the relevant persons responsible to inquire about the process followed by the entity to produce and assess such information, in particular a description of the policies, actions and targets put in place by the entity;
- defining and implementing appropriate analytical procedures, based on this information and our knowledge of the Group.

With regard to the information disclosed by the entity in Section 3.3.2 Climate Change (ESRS E1) of the sustainability report regarding its greenhouse gas **(GHG) emissions**, we also:

- reviewed the entity's GHG emissions assessment procedure, and in particular:
 - assessed the consistency of the scope used to assess GHG emissions with the scope of the consolidated financial statements, the activities under operational control, where applicable, and the upstream and downstream value chain;
 - reviewed the calculation methods for estimating data and the information sources consulted in the preparation of what we considered pivotal estimations, which the entity used for the presentation of its GHG emissions in the sustainability report.
- carried out specific tests:
 - assessed, based on tests, the emission factors used and the calculation of the related conversions as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent to the current state of scientific and economic knowledge and the quality of the external data used;

- for directly measurable data such as energy consumption related to Scope 1 & 2 emissions, reconciled, based on tests, the underlying data used to assess GHG emissions with the supporting documents.

With regard to the **transition plan** for climate change mitigation described in Section 3.3.2 Climate Change (ESRS E1) of the sustainability report, our work mainly entailed:

- assessing whether this transition plan reflects the objectives and commitments made by the entity's management bodies, it being specified that we are not required to express an opinion on the appropriateness or level of ambition of the objectives of this transition plan;
- reviewing whether the information disclosed regarding the transition plan meets the requirements of ESRS E1 and adequately describes the assumptions underlying such plan, it being specified that the methodologies used to assess the compatibility or alignment of greenhouse gas emission reduction targets at the undertaking level with the Paris Agreement are currently neither definitively established nor agreed upon;
- reviewing the decarbonization levers identified by the undertaking and, for a selection of them, reconciling their estimated quantitative contribution to the achievement of the GHG emission reduction targets with the available documentation.

Information provided pursuant to social standards (ESRS S1 to S4)

The information disclosed regarding own workforce (ESRS S1) is included in Section 3.4.1 bioMérieux Headcount (ESRS S1) of the sustainability report.

As regards this information, our main audit procedures involved:

- reviewing the sustainability information regarding own workforce included in the aforementioned section of the sustainability report;
- comparing the information provided with the information expected, taking into account the double materiality assessment carried out by the entity, and in particular the materiality of the matters and IROs identified by the entity;
- meeting with the persons responsible in order to:
 - review the process of collecting and processing the qualitative and quantitative information presented in Notes 3.2.1 Basis for Preparation and 3.2.2 Governance of the sustainability report in terms of methodology used to prepare the data;
 - reconciling this information with the available underlying documentation.

These audit procedures concerned:

- the policies described by the entity related to its own workforce regarding health and safety, diversity, or compensation;
- a description of the channels through which its own workforce can express their concerns and the follow-up action taken on reported issues: whistleblowing system.
- comparing the information obtained with our knowledge of the Group, with the information contained in the consolidated financial statements and the publications related to issues that we were able to identify;
- selecting information and, for each item of information:
 - reviewing the geographic scope for which the information was prepared;
 - reviewing how the entity applies the key concepts of ESRS S1 related to this information, such as the concept of employees or non-employees;
 - defining and implementing analytical procedures appropriate to the information reviewed;
 - assessing the compliance of the supporting documents with the corresponding information.

Compliance with the disclosure requirements under Article 8 of Regulation (EU) 2020/852

Nature of the checks carried out

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

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

- compliance with the rules on presenting this information in such a way as to ensure its readability and understandability;
- based on a sample, that the information provided does not contain any material errors, omissions or inconsistencies, i.e. that are likely to influence the judgment or decisions of the users of this information.

Conclusion of the checks carried out

On the basis of the checks we have carried out, we have not detected any material errors, omissions or inconsistencies regarding compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

Information on eligible activities and key performance indicators and the accompanying information can be found in Section 3.3.1 Alignment with the European Taxonomy of the sustainability report.

The eligible nature of activities

Through interviews and a review of the related documentation, we assessed the entity's analysis of the eligible nature of its activities, CapEx and OpEx based on the criteria defined in the annexes to the delegated acts supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council.

Key performance indicators and accompanying information

For the turnover, CapEx and OpEx totals (the denominators) presented in the regulatory tables, we reviewed the reconciliations by the entity with the accounting data used as a basis for preparing the financial statements.

For the other amounts comprising the various indicators of eligible and/or aligned activities (the numerators), we:

- implemented appropriate analytical procedures;
- reviewed the amounts of turnover, CapEx and OpEx deemed eligible and/or aligned.

Finally, we assessed the consistency of the information contained in Section 3.3.1 Alignment with the European Taxonomy of the sustainability report with the other sustainability information in this report.

Lyon, March 14, 2025
The Statutory Auditor
ERNST & YOUNG et Autres
Sylvain Lauria