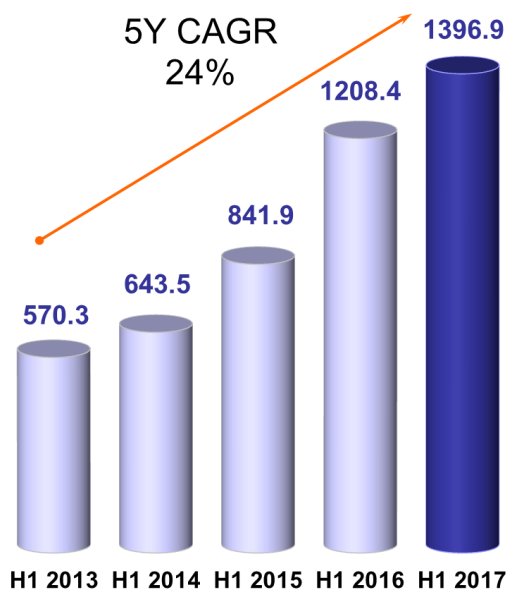
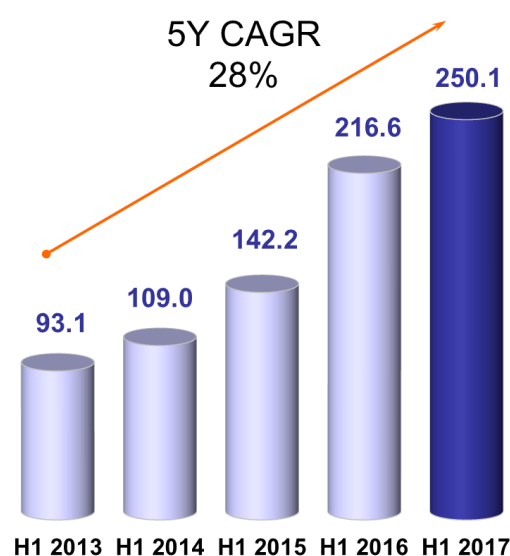


Key Figures – Eurofins Scientific Group

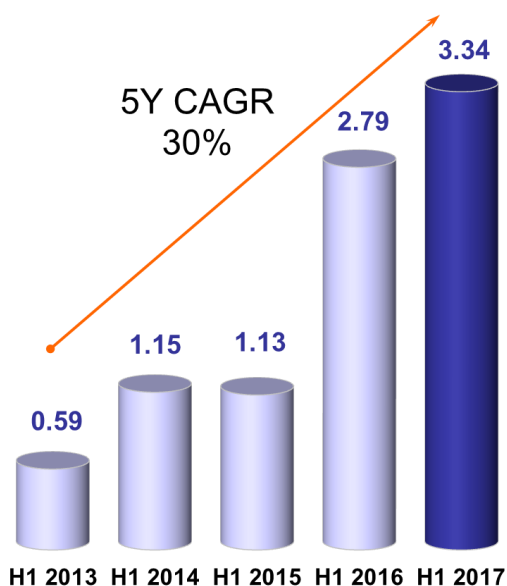
Revenues in EUR million



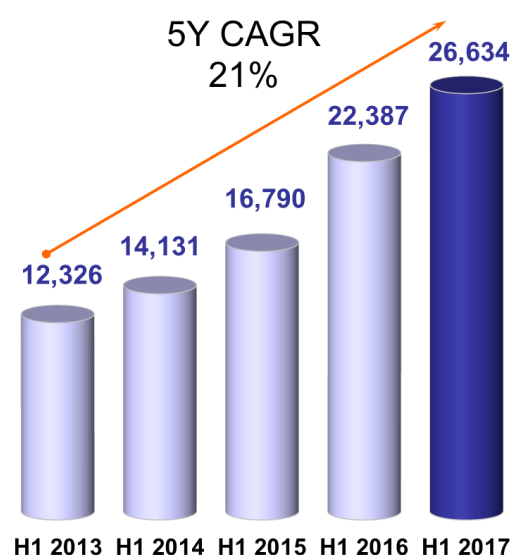
Adjusted EBITDA in EUR million



Earnings Per Share to Equity holders in EUR



Average Number of Full Time Employees (FTE)



EUR = Euro

5Y CAGR = Five Year Compound Annual Growth Rate

Average number of Full Time Employees (FTE) = average weighted number of employees, expressed as full time equivalent (FTE)

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Shareholders' information

Listing

Euronext Paris (IPO on 24.10.1997)

Segments/ Indexes

Paris: Next 150 & SBF 120, STOXX Europe 600, SRD & Compartment A

Industry Group/ Prime Sector

Healthcare/Healthcare Providers

Codes

ISIN: FR0000038259

Tickers

Paris: Reuters EUFI.PA, Bloomberg ERF FP

Nominal Capital (at 30.06.2017)

EUR 1,700,527 (17,005,270 x EUR 0.10)

Simplified Ownership Structure

Free Float 62.3%
Martin Family 37.7%

2016 Share Price development

Eurofins Scientific: 25.8%
SBF 120: 4.7%
Euronext 100 index: 3.0%
CAC 40 Index: 4.9%
Euro Stoxx 50 Index: 0.7%
Nasdaq Composite Index: 7.5%
Dow Jones Industrial Average Index: 13.4%

Since its IPO in 1997 Eurofins has been one of the best performing shares in Europe, with a CAGR (Compound Annual Growth Rate) of its share price of 33% as of December 31st, 2016.

Analyst coverage

| | |
|-------------------|---------------------------|
| Berenberg | Josh Puddle |
| Bryan Garnier | Bruno de La Rochebrochard |
| Exane BNP Paribas | Allen Wells |
| Gilbert Dupont | Guillaume Cuvillier |
| Goldman Sachs | Suhasini Varanasi |
| HSBC | Murielle André-Pinard |
| Jefferies | Will Kirkness |
| Kepler Cheuvreux | David Cerdan |
| Mainfirst | Mourad Lahmidi |
| Natixis | Kathleen Gailliot |
| Oddo | Christophe-Raphaël Ganet |
| Portzamparc | Arnaud Guérin |
| Société Générale | Jean-Michel Bélanger |

Investor Relations

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I. MANAGEMENT REPORT as of 25/08/2017

1 Message from the CEO

In H1 2017, we have again made big strides towards creating the best of breed operating platform in our industry. The progress made in H1 2017 reflects the hard work that has been done to expand our unique network of laboratories, both organically and through an acceleration of M&A.

Some of the highlights of the first half of 2017 include:

- H1 2017 revenues up 15.6% to EUR 1,397m.
- H1 2017 organic growth⁹ of about 6%, despite tough comparables (H1 2016 organic growth of over 11% was the highest since 2008) and French clinical testing business being impacted by a 3% average price reduction from April 2017, as announced at the end of 2016. Adjusted for public working days impact, Q2 organic growth (+6.3%) further strengthened vs Q1 organic growth (+5.7%).
- Net profit to equity holders up 22.4% vs. H1 2016.
- As announced on February 28th, 2017, strong acceleration of laboratories start-up program with 30 launched in the first half of 2017 alone, bringing the total number of start-up laboratories opened since 2014 to 87. Overall 130 laboratories have been created since 2000. Of the 87 start-ups of this third program (covering the period 2014-2017), 57 had sales still under EUR 100k in H1 2017 with associated [significant] start-up losses, and represent a large investment for future growth. The 18 start-ups of the second program (covering 2010-2013) had an EBITDA margin at Group level in H1 2017.
- H1 2017 Adjusted¹ EBITDA³ grew 15.5% to EUR 250.1m, 17.9% of revenue, as in H1 2016, in spite of lower-margin companies entering that perimeter.
- H1 2017 EBITDA grew 3.8% to EUR 219.1m, impacted by high investments in separately disclosed items (SDI) of EUR 31.0m, mainly due to costs associated with reorganizations in recent acquisitions, to the acceleration of our start-up program, as well as sites consolidation, especially in the UK and North America.
- Net profit⁵ increased by 22.4% to EUR 74.5m, driven by a significant decrease in finance costs (from EUR 33.2m in H1 2016 to EUR 24.3m in H1 2017) and a lower income tax expense in percentage of revenues (2.4% vs 2.7% in H1 2016).
- Continued revenue growth and profit improvements have translated into a 19.5% uplift to EUR 3.34 in EPS⁶ attributable to Equity holders.
- As of 30 June 2017, Eurofins had signed and/or closed 29 acquisitions in 2017 (22 closed) representing an aggregate amount of expected annual pro forma revenues of c. EUR 200m in 2017, thereby achieving its annual M&A revenue target (EUR 200m) in only six months; 22 of these 29 acquisitions were consolidated in H1 2017 (for part of H1 only for most) and contributed to H1 revenues for EUR 20m.
- Including deals signed since July 1st 2017, over EUR 300m pro forma annual revenues should be acquired year-to-date.
- During the last 12 months, with the acquisition of Villapharma and DiscoverX, Eurofins has strengthened its global leadership in innovative drug discovery products and services, a fast-growing segment of pharmaceutical research.
- Circa 27,000m² of modern laboratory surface delivered as of June 30, with a full year revised plan of 49,000m².
- Capex for H1 2017 was EUR 97.4m, representing a capex/sales ratio of 7.0% versus 6.7% in H1 2016 and 7.7% for FY 2016. This increase is linked to the acceleration in the opening of start-up laboratories and investments in large

modern facilities to sustain future growth. Management's objective remains to gradually bring capital expenditures closer to 6% of sales by 2020.

- Net operating cash flow⁷ amounted to EUR 125.3m and Free Cash Flow to the Firm⁸ to EUR 28.0m, impacted by our investments for future growth despite a good net working capital (net working capital to sales improved by 20bps vs H1 2016, at a bit less than 5%).
- Net debt at the end of June 2017 increased to EUR 758.7m (versus EUR 557.8m in December 2016) following disbursements for capex and acquisitions. However the net debt to adjusted EBITDA ratio stood at 1.48x only reflecting a sound capital structure.
- Given attractive credit market conditions in July, Eurofins successfully issued a new EUR 650m seven year senior bond, strengthening its liquidity position for corporate activity in the remainder of 2017 as well as extending its debt maturity profile. It will also help refinance its EUR 300m bond that matures in November 2018 and will enable the Group to respond to potential growth opportunities swiftly and efficiently.

I am particularly proud of our achievement of opening 30 start-up laboratories during the half year, which represents over one third of the 87 that we have now opened since the beginning of our third start-up program in 2014.

Starting 30 new businesses, adding 27,000m² of new laboratory surface and closing 22 acquisitions in a six month period is impressive and illustrates the Group's commitment to keep investing for future growth. It has also been encouraging to see the large demand for our EUR 650m bond issue in July, with an order book which was more than 4 times oversubscribed. The demand and the attractive market conditions allowed us to price our bond issue at a 2.125% coupon which is the lowest coupon achieved by Eurofins since its debut senior Euro bond issuance in November 2013.

With acquisitions signed to date including DiscoverX, Alphora, Advinus and Amatsi, we have also significantly strengthened our fast growing pharma services business lines, while Genoma and LifeCodexx bring unique innovative services to the global clinical genetic laboratories network that we are setting up.

As a global network of world-class laboratories, we are creating a unique portfolio of technologies and service delivery platforms that is able to offer a market leading level of service to our clients, and provides a solid base for our future growth. I believe that in H1 2017 we have made decisive progress in building a formidable highly innovative global laboratories platform to deliver long-term sustainable growth.

Eurofins' management remains confident of achieving its FY 2017 objective of delivering close to EUR 2.9bn of revenues and EUR 550m of adjusted EBITDA and its mid-term plan of achieving EUR 4bn of revenues and EUR 800m of adjusted EBITDA by 2020 given continued positive trends across its businesses.

As usual, my thanks go to all our clients, employees and shareholders for their continued support.

Sincerely,



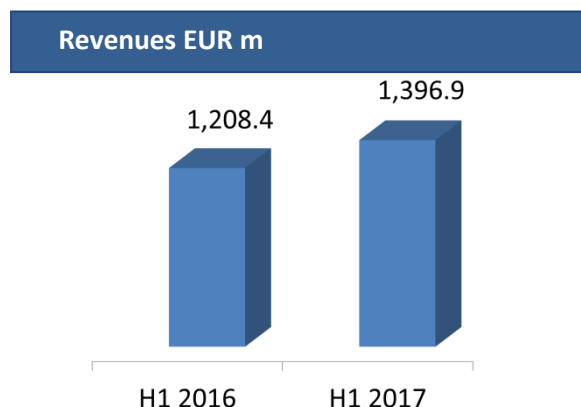
Dr. Gilles G. Martin
CEO

Dated: 25th August 2017

(See definitions of the financial terms discussed on page 9).

2 Financial and operating review

Revenues



Revenues in the second quarter were EUR 712.3m, pushing Group revenues for the first half of 2017 to EUR 1,396.9m, representing a year-on-year increase of 15.6%. The revenue growth has been driven by sustained organic growth, the acceleration of our start-ups program, and an intense period of M&A activity, which will all support continued future growth. Eurofins has benefited from the continuing growth momentum in the testing market, acceleration in market share gains in most regions, and increasing customer penetration. Currency had a 1.3% positive impact during the period

Organic growth in North America (driven by BioPharma and Food & Feed testing) and Northern Europe were particularly strong, posting organic growth above Group average, whereas France was below Group average in H1 2017 (mainly due to Clinical testing). This good performance was achieved despite strong headwinds, as H1 2016 organic growth of 11% was the highest since 2008, and as the French clinical testing business was impacted by a 3% average price reduction from April 2017. Nonetheless, adjusting for working days, the Q2 growth of 6.3% showed a strengthening over the 5.7% growth rate of Q1.

Growth variations across geographies reflect the level of acquisition activity in each region as well as dynamics specific to certain countries, as described below.

Revenues : Geographical Breakdown

| EUR million | H1 2017 | % of Group | H1 2016 | % of Group |
|---------------|---------|------------|---------|------------|
| North America | 445.4 | 31.9 | 386.6 | 32.0 |
| France | 328.7 | 23.5 | 314.4 | 26.0 |
| Germany | 147.7 | 10.6 | 130.4 | 10.8 |
| Benelux | 98.4 | 7.0 | 89.5 | 7.4 |
| Nordic Region | 97.0 | 6.9 | 81.7 | 6.8 |
| UK & Ireland | 68.6 | 4.9 | 52.2 | 4.3 |
| Other | 211.1 | 15.1 | 153.7 | 12.7 |
| Total | 1396.9 | 100.0 | 1208.4 | 100.0 |

(note 2 of the notes to the unaudited condensed interim consolidated financial statements)

Eurofins' businesses in North America continue to represent the largest share of the Groups' sales, generating total revenues of EUR 445.4m in the first half of 2017. This represented 32% of total Group revenues, and an increase of 15.2%, on organic growth of close to double digits. The growth was derived from a blend of expanding footprint, adding capacity, new start-ups and new services and tests. The BioPharmaceutical and Food and Feed Testing segments of the business were the largest drivers of growth in North America. The Food and Feed Testing business achieved growth despite a flat US dairy market; it signed a national contract that will expand food testing into other Eurofins facilities. In Environment, the 2014 water crisis (Flint, MI and Toledo, OH) continue to generate an increasing nation-wide strict monitoring of water supplies. The Clinical Diagnostics division expanded its service-portfolio with new testing options: Eurofins NTD had an important breakthrough in prenatal screening, with the launch of the Maternal Fetal ScreenSM tests; additionally, Eurofins ViraCor introduced two new testing options which help physicians optimize outcomes of patients with Cytomegalovirus (CMV).

The European businesses showed growth across the board. In the UK and Ireland, which represents 5% of revenues, the revenues grew by 31% mainly thanks to acquisitions completed in 2016 (Exova & ILS) and a strong organic growth. Eurofins' clinical diagnostics segment in the UK and Ireland has seen numerous developments over the first half of the year. In March 2017, Biomnis became the first medical pathology laboratory in Ireland to offer Direct Consumer Access via an online shop for the Non-invasive Prenatal Test (NIPT) 'Ninalia'. This illustrates Eurofins' commitment of establishing leadership positions in niche areas of the Clinical Testing market. Furthermore, in January 2017 Eurofins completed the acquisition of its first histopathology laboratory (MC Pathology), which is operating within the Biomnis facility in Dublin and has provided the Group with new services capable of processing up to 20,000 patient cases annually.

France remains the second largest market for Eurofins with revenues of EUR 328.7m achieved in H1 2017, up approximately 5% on H1 2016. BioAccess, acquired in 2015, continues to generate sales in line with its objectives and has acquired three new laboratories as well as two pathologists laboratories to expand its footprint and range of services. In the Food testing sector, Eurofins announced in March 2017, a new collaboration between its Nantes Authenticity Competence Centre and the US Pharmacopeia Convention (USP), in which Eurofins and USP will combine expertise to assist the food sector with specific tools for combatting food fraud and explore new testing methods that will address vulnerabilities of supply chains based upon global analytical and food fraud data.

Germany makes up 11% of Group revenues, with EUR 147.7m generated in H1 2017. Revenues were up 13.3% on H1 2016 (about half of which was organic growth) continuing the progress over the 11.8% growth achieved in H1 2016. Sustained growth in Food Testing was driven by strength in the retail sector and success in a number of global tenders. The third phase of expansion in the German Food Testing

business was started with the expansion of the Hamburg Food Testing Campus, which will result in 12,000 m² of additional laboratory space by 2019.

The Group's businesses in the Benelux delivered EUR 98.4m of revenues, representing 7% of the Group total. The 10% growth in H1 2017 came mainly from the Food Testing and Central Laboratories activities. Eurofins' Nordic businesses generated EUR 97.0m of revenues in H1 2017, making up 7% of total sales. The growth of nearly 19% was underpinned by acquisitions across the region, but in particular in Finland where the Environment Testing business was strengthened by three acquisitions. This has taken Eurofins from a company with practically no exposure to Environment Testing in Finland to being the leading player in the country.

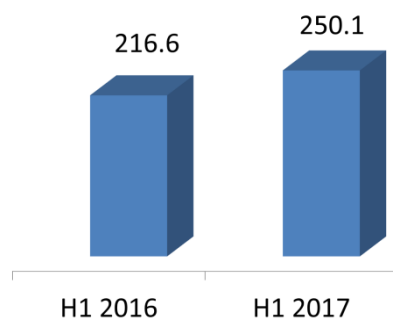
Eurofins continues to place emphasis on expansion opportunities in emerging markets and Asia Pacific. This expanding footprint resulted in revenue growth of 37% to EUR 211.1m. The Group pursued its investments in this geographical area with Mechem in Singapore and EcoPro in Japan in H1 2017. Success in the Australian Environment business supported by the opening of a new Air Toxics laboratory should position this business well for growth in H2 2017. In Latam, we started working in a new market: pesticide residue analysis in honeybees, where Eurofins is the first company in Brazil to offer such a service. In Turkey, Eurofins completed the acquisition of Gözlem Gıda Kontrol ve Araştırma Laboratuvarları, one of the leading food testing laboratories.

The combination of expanding laboratories, starting new laboratories, and making acquisitions to extend and deepen the network of services and locations has resulted in a strong positive outcome in most of Eurofins' markets.

Profitability

Group adjusted EBITDA increased 15.5% to EUR 250.1m in H1 2017 with a stable margin of 17.9% of revenues. Reported EBITDA grew 3.8% to EUR 219.1m, due to investments in separately disclosed items of EUR 31.0m which were principally related to costs associated with reorganizations in recent acquisitions and the acceleration of our start-up program (EUR 20.1m), together with discontinued operations and site consolidation costs (EUR 10.9m), particularly in the UK and North America.

Adjusted EBITDA EUR m



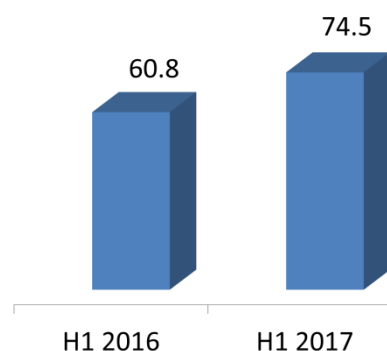
Laboratories in their start-up phase had a positive

contribution to Group revenues generating EUR 88.6m of the total in H1 2017. EBITDA margins generated by start-up laboratories launched between 2010 and 2013 (Program 1) were in line with the average of the Group. CAPEX and cash costs of the start-up program have a short term dilutive impact on profits and cash flows, as most start-ups of the second program are in very early phases (pre-accreditation). Start-ups usually break-even within 2 to 3 years after receiving their accreditation, and we believe the strong acceleration in our start-up program, though having a short-term negative impact on margins and Free Cash Flow, constitutes a solid base for future growth and profitability.

Financial result was EUR -11.3m in H1 2017 (H1 2016: EUR -31.0m), representing a sharp improvement to 0.8% of total revenues from the 2.6% level in H1 2016. This improvement mainly resulted from the repayment of older, more expensive, debt instruments. These include 170m of Schuldschein debt and 58.7m of OBSAAR bonds repaid in H2 2016.

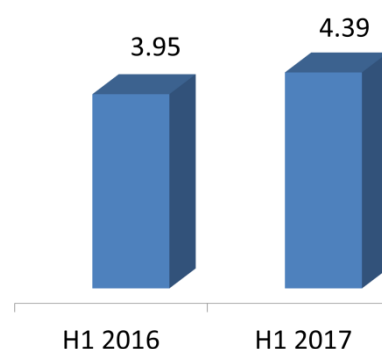
Income tax expense was EUR 32.9m for H1 2017, the rate of income tax expense to profit before income tax was 30%, an improvement in comparison to the H1 2016 rate of 33.5%.

Net Profit EUR m



The reported net profit⁵ increased by 22.4% to EUR 74.5m in H1 2017, which represents a net profit margin of 5.3% (up from 5.0% in H1 2016). Despite the impact of a higher weighted average number of shares in issue increased by 10% between H1 2017 and H1 2016 following equity offerings in June and September 2016, the basic earnings per share (EPS) increased by 11.2% (11.1% at the adjusted EPS level).

Earnings Per Share EUR (Basic total)



Cash Flow and Liquidity

Net working capital (NWC) improved slightly from 5.1% of sales in H1 2016 to 4.9% in H1 2017. However, despite this improvement, Net cash provided by operating activities remained relatively stable in absolute terms at EUR 125.3m due to an increase in profit before tax (from EUR 95.6m to EUR 109.7m) fully offset by an increase in NWC in value by EUR 8.4m, income taxes paid of EUR 4.6m and other non-cash related items. Free Cash Flow to the Firm decreased from EUR 48m in H1 2016 to EUR 28m in H1 2017 due to higher Net capital expenditures (CAPEX) of EUR 97.4m, or 7.0% of sales, versus 6.7% at the end of June 2016.

The increase in CAPEX during the first six months of 2017 is directly linked to accelerating investments in new start-up laboratories (30 in H1 2017) as well as IT and infrastructure developments, which will support Eurofins in its future growth. On an annual basis, Eurofins' management retains the objective of bringing CAPEX closer to 6% of sales by 2020, as the Group's site/infrastructure and IT programs reach completion.

Net debt at the end of June 2017 increased to EUR 758.7m (versus EUR 557.8m in December 2016) following disbursements for capex and acquisitions. However the net debt to adjusted EBITDA ratio stood at 1.48x only reflecting Eurofins' sound capital structure, and showing a positive improvement on the 1.88x level at the end of June 2016. At the end of June 2017, Eurofins' cash on hand stood at EUR 575.2m (down from EUR 826.1m at 31 December 2016 due to acquisitions closed in the first half). However this level does not include post period events such as additional spend on acquisitions signed but not closed during H1, the 2017 dividends of EUR 34m paid early July and the buy-out of Bio-Access minority shareholders for approximately EUR 100m paid in early August.

With this in mind, and recognizing the attractive state of the credit market, Eurofins successfully issued a new EUR 650m seven year senior bond in July 2017, strengthening its liquidity position for corporate activity in the remainder of 2017 as well as extending its debt maturity profile. The bond issue will also help Eurofins refinance its EUR 300m bond that matures in November 2018 and enable the Group to respond to potential growth opportunities swiftly and efficiently.

Acquisitions & Infrastructure

In H1 2017, Eurofins signed and/or closed acquisitions representing an aggregate amount of expected annual pro forma revenues of c. EUR 200m in 2017, thereby achieving its annual M&A revenue target (EUR 200m) in only six months. 22 acquisitions were closed in H1 2017, which contributed EUR 20m to consolidated revenues in H1. This is a significant increase in comparison to the 12 acquisitions closed in the first half of 2016. By August 25th, including the DiscoverX and Amatsi transactions, the number of deals signed and/or closed had increased to over 35, with expected annual pro forma revenues in excess of EUR 300m in 2017.

Some of Eurofins' acquisitions completed in the first half of 2017 are discussed below.

In February, Eurofins acquired Ahma Ymparisto Oy ("Ahma"), the second-largest environment testing laboratory in Finland. Founded in 1977, Ahma has built a solid reputation in the domestic environment testing market, with a strong footprint in the northern and western parts of the country, and with some strong competencies in the fields of water, hydrobiology and bio-fuels testing in particular.

In March, Eurofins acquired Mechem Laboratories, one of the leading laboratory service providers in Singapore, accelerating Eurofins' roll-out of its world-leading capabilities to serve the food and beverage industry in Singapore, as well as providing Eurofins with a strong entry platform in the local environment testing market. Also in March, Eurofins acquired Gözlem Gıda Kontrol ve Araştırma Laboratuvarları ("Gözlem"), one of the leading food testing laboratories in Turkey, providing Eurofins with a strong platform to accelerate the roll-out of its capabilities in the food and beverage industry. Eurofins also reinforced its market leadership in environment testing with the acquisition of VBM Laboratories in Denmark.

In March, Eurofins acquired Villapharma Research SL ("Villapharma") in Spain. Villapharma provides organic synthesis and medicinal chemistry services to global pharmaceutical and biotech companies for the discovery and optimization of potential new drug candidates.

It also acquired Nab Labs Group Oy ("Nab Labs"), one of the largest independent environment testing laboratories in Finland. Nab Labs provides a comprehensive range of environmental research and testing services nationwide, with a strong competence in industrial process analytics and forestry sectors. Also in June 2017, Eurofins acquired Alphora Research Inc. ("Alphora"), a full service contract research, development and manufacturing organization (CRDMO) for complex and niche small molecule active pharmaceutical ingredients (APIs), based in Mississauga, Ontario, Canada. Alphora employs over 100 staff and expects to generate strong organic growth in 2017 and 2018.

It also expanded into Estonia through the acquisition of Ramboll Finish laboratory ("Ramboll") that also operates a satellite laboratory in Tallinn, Estonia. Eurofins is also deepening its exposure to existing territories as demonstrated by the acquisition of four clinical laboratories in France since the beginning of 2017 in order to better serve the patients and healthcare practitioners in that country, and the announcement of £4 million investments to build a new BioPharma facility in Scotland.

Infrastructure

During 2016 Eurofins added 46,000m² of state-of-the-art laboratory surface and this ongoing network investment program has continued through the first half of 2017 with an additional 27,000m² added. The company has recently revised its full year plan upwards with a target of adding 49,000m² of laboratory surface, up 6.5% on the 2016 achievement.

Examples of these new investments include a brand new 9,500m² food testing laboratory next to the Company's first-ever laboratory in Nantes, France. The construction start of a 15,500m² extension to the Group's laboratory campus in Lancaster, US. Expansions in Asia included a new state-of-the-art food testing laboratory in Ho Chi Minh City, Vietnam delivered in April 2017, the opening of a new laboratory in New Delhi, India in March 2017, and a new advanced laboratory opened in Hangzhou, China.

Related party transactions

Related party transactions are disclosed in note 8 to the Unaudited Condensed Interim Consolidated Financial Statements for the period ended 30 June 2017.

There have been no material changes in the related party transactions described in the 2016 annual report.

Risks and uncertainties

There are a number of potential risks and uncertainties which could have a material impact on the Group's performance over the remaining six months of the financial year and could cause actual results to differ materially from expected and historical results. The directors do not consider that the principal risks and uncertainties have changed since the publication of the annual report for the year ended 31 December 2016. An updated information about financial risks is disclosed in note 6 to the Unaudited Condensed Interim Consolidated Financial Statements for the period ended 30 June 2017.

A detailed explanation of the risks and uncertainties, and how the Group seeks to mitigate the risks, can be found on pages 16 to 28 of the 2016 annual report which is available at <https://www.eurofins.com/investor-relations/>.

Post-closing events

In July:

Eurofins acquired MVZ für Laboratoriumsmedizin am Hygiene-Institut GmbH ("Hygel"), a group of clinical diagnostic laboratories headquartered in Gelsenkirchen, Germany. The company employs 370 staff across its 3 main sites as well as in laboratories that it operates for 4 local hospitals, and generated revenues in excess of EUR 35m in 2016.

Eurofins acquired GATC Biotech AG ("GATC"), one of Europe's specialists in DNA sequencing. Founded in 1990, GATC has achieved a strong recognition for DNA and RNA sequencing, as well as bioinformatics in Europe. The company employs 140 staff across 2 sites, and serves over 10,000 institutional and academic customers, generating annual revenues of about EUR 20m.

In the same time, Eurofins acquired of 62.63% of the shares owned by GATC in LifeCodexx AG ("LifeCodexx"), one of Europe's specialists in non-invasive prenatal testing (NIPT). LifeCodexx,

headquartered in Constance, Germany, has been developing innovative and clinically validated non-invasive diagnostic tests based on the newest molecular analytical methods since 2010. The company generated revenues of about EUR 7m in 2016.

Eurofins acquired Genoma Group Srl ("Genoma"), one of the leading specialty diagnostics testing providers in Italy. With 20 years of clinical testing innovation, Genoma offers a wide range of specialty diagnostic testing services, and has developed a strong reputation in molecular biology and cytogenetics. Specifically, the company is a pioneer in non-invasive prenatal testing (NIPT) in Italy, and leads the industry in innovative diagnostic tests in oncology. Genoma employs about 100 staff across its 2 main sites in Rome and Milan, and generates annual revenues in excess of EUR 20m.

Eurofins acquired Environmental Research & Industrial Co-operation ("ERICO"), the leading independent laboratory for environment testing services in Slovenia. Founded 25 years ago, the company employs 46 staff at its laboratory in Velenje, northeast Slovenia.

Eurofins acquired Ana Laboratories, Inc. ("ANA"), one of the largest laboratory networks specialized in fluid and tribology analyses serving the public mass transit sector in the USA. The company employs 48 staff in 7 laboratories serving 75 of the largest city transit agencies (such as the New York City Transit), several statewide Departments of Transportation including Texas and Connecticut, as well as the largest railway companies nationwide.

On July 10th, Eurofins announced the exclusive agreement signed with Ekkio Capital to acquire the Amatsigroup for a price of approximately EUR 130m plus some residual debt at closing. Amatsigroup is one of the largest independent multi-specialist platforms in Europe with a unique proposal for specialty and biopharma clients, including biopharmaceutical analysis, formulation development and manufacturing, biological research & development, among other services. The company employs about 450 staff and plans to generate over EUR 60m revenues in 2017 on a pro forma basis.

Also in July, Eurofins announced that it had signed an exclusive agreement with Tata Group to acquire Advinus Therapeutics ("Advinus"), a leading preclinical and clinical phase contract research company for Safety Assessment, DMPK, CMC services, and Analytical R&D Services. The company generated revenues of EUR 17m in the Fiscal Year ending 31 March 2017 with over 300 staff.

Eurofins signed an agreement to acquire DiscoverX, a leader in drug discovery products and services across all stages of discovery from target identification and lead discovery to preclinical and beyond. The company employs 137 staff in four locations in Fremont, San Diego, San Francisco (California) and Birmingham (England) and generated over USD 37m of revenues in 2016.

During the summer Eurofins also acquired a few more small laboratories in Asia Pacific and in Europe.

As discussed above, post period end, Eurofins announced that it had successfully raised EUR 650m in a senior unsecured Euro bond public issuance. The bonds have a 7-year maturity (due 25 July 2024) and will bear an annual rate of 2.125%, the lowest coupon achieved by Eurofins since its debut senior Euro bond issuance in November 2013. The issue was more than 4x times over-subscribed. The proceeds of the issuance will be used for general corporate purposes, including refinancing some of Eurofins' existing debt instruments, as well as to fund any further growth opportunity in-line with the Group's strategy and objectives.

Outlook

The management of Eurofins remains confident that the Group should be able to achieve its FY 2017 objective of reaching EUR 2.9bn of revenues and adjusted EBITDA above EUR 550m (at constant currency), based on current business trends and M&A pipeline. In addition, the Group remains on track to fulfil its mid-term objectives of achieving EUR 4bn of revenues and EUR 800m of adjusted EBITDA by 2020 given continued positive trends across its businesses.

Dated: 25th August 2017

¹ Adjusted - reflect the ongoing performance of the mature and recurring activities excluding "separately disclosed items"².

² Separately disclosed items - includes one-off costs from integration, reorganisation, discontinued operations and other non-recurring income and costs, temporary losses and other costs related to network expansion, start-ups and new acquisitions undergoing significant restructuring, share-based payment charge, impairment of goodwill, amortisation of acquired intangible assets, negative goodwill, loss/gain on disposal and transaction costs related to acquisitions as well as income from reversal of such costs and from unused amounts due for business acquisitions, net finance costs related to borrowing and investing excess cash and one-off financial effects (net of finance income) and the related tax effects.

³ EBITDA - Earnings before interest, taxes, depreciation and amortisation, share-based payment charge, impairment of goodwill, amortisation of acquired intangible assets, negative goodwill, loss/gain on disposal and transaction costs related to acquisitions as well as income from unused amounts due for business acquisitions.

⁴ EBITAS - Earnings before interest, taxes, share-based payment charge, impairment of goodwill, amortisation of acquired intangible assets, negative goodwill, loss/gain on disposal and transaction costs related to acquisitions as well as income from unused amounts due for business acquisitions.

⁵ Net Profit - Net profit for equity holders after non-controlling interests but before payment to Hybrid holders.

⁶ Basic EPS - earnings per share (basic) total (to equity holders before payment of dividends to hybrid bond holders).

⁷ Operating Cash Flow - Net cash provided by operating activities (after tax).

⁸ Free Cash Flow to the Firm - Operating Cash Flow, less capex.

⁹ Organic growth for a given period (Q1, Q2, Q3, Half Year, Nine Months or Full Year) - non-IFRS measure calculating the growth in revenues during that period between 2 successive years for the same scope of businesses using the same exchange rates (of year Y) but excluding discontinued operations.

For the purpose of organic growth calculation for year Y, the relevant scope used is the scope of businesses that have been consolidated in the Group's income statement of the previous financial year (Y-1). Revenue contribution from companies acquired in the course of Y-1 but not consolidated for the full year are adjusted as if they had been consolidated as from 1st January Y-1. All revenues from businesses acquired since 1st January Y are excluded from the calculation. Organic growth for the period is derived from the following revenues as defined above: EUR 1,371.2m in H1 2017 vs EUR 1,294.7m in H1 2016.

Eurofins provides in the Income Statement certain non-IFRS information ("Adjusted Results"¹ and Separately Disclosed Items²) that excludes certain items because of the nature of these items and the impact they have on the analysis of underlying business performance and trends.

In addition, Eurofins shows the following measures: "EBITDA"³, "EBITAS"⁴ in the Income Statement and "Organic growth"⁹ with the objective to be close and consistent with the information used in internal Group reporting to measure the performance of Group companies and information published by other companies in the sector.

Management believes that providing this information enhances investors' understanding of the company's core operating results and future prospects, consistent with how management measures and forecasts the company's performance, especially when comparing such results to previous periods or forecasts and to the performance of our competitors. This information should be considered in addition to, but not in lieu of, information prepared in accordance with IFRS. These APMs are described in more detail in the Consolidated Financial Statements 2016 in Notes 1.28 and 1.29.

II. CORPORATE GOVERNANCE (update)

Eurofins has its registered office located in Luxembourg and its shares are listed in France on the regulated market of Euronext. Eurofins falls under the supervision of the *Commission de Surveillance du Secteur Financier* ("CSSF") in accordance with the law of 11 January 2008 on transparency requirements for issuers of securities, as amended (the "Transparency Law") and shall also be supervised by the *Autorité des Marchés Financiers* ("AMF") for the purpose of the Market Abuse Regulation (EU) No 596/2014 that came into effect on July 3, 2016 on insider dealing and market manipulation (The "Market Abuse Regulation").

Eurofins' corporate governance practices are governed by Luxembourg laws and its articles of association (the "Articles").

Eurofins makes efforts to orient its corporate governance towards the general principles of corporate governance set forth in the Ten Principles of Corporate Governance of the Luxembourg Stock Exchange (available at <https://www.bourse.lu/corporate-governance>) (the "Ten Principles").

This Section II sets out a short update of the Corporate Governance Statements for the period ended on June 30th, 2017. The Company's Corporate Governance Charter can be found in its 2016 Annual Report together with a more comprehensive description of its Corporate Governance Statements, as well as on its website under <https://www.eurofins.com/investor-relations/corporate-governance/>.

1. Corporate Governance Statements for the period ended on June 30th, 2017

Among other minor changes, the following changes relating to corporate governance occurred during the first half year 2017.

The Annual General Meeting of Shareholders held on April 20, 2017 adopted changes to the Company's Articles of Association, in particular relating to Class A beneficiary units. As from July 1, 2017, Class A beneficiary units, which confer no right to dividends but a right to one vote, can be allocated to holders of fully paid-up shares for which (i) proof is provided of registration in the name of the same shareholder for at least three consecutive years as provided for in article 12bis.2 of the Company's Articles of Association (ii) request to subscribe class A beneficiary units is sent in writing by the relevant shareholder to the Company at the latest by June 30, 2020 and (iii) subject to the Company receiving payment of a subscription price of EUR 0.10 per class A beneficiary unit.

Also during such Annual General Meeting, Ms. Patrizia Luchetta was appointed as a new independent member of the Board of Directors, further strengthening the Board. Patrizia Luchetta, 53, Luxembourgish, has worked several years for the Luxembourg Ministry of Economy and Trade, as Head of the Life Sciences and Technologies Directorate. In this capacity, she has been instrumental in developing a national strategy in the field of biomedical sciences as well as in refining the country's strategic focus regarding environmental technologies. Her prior working experience includes positions in the food industry, environmental services, and financial services in Luxembourg, Germany and the US. She currently sits on the board of BioTechCube Luxembourg (BTC) S.A. and of the Luxembourg Institute for Health (LIH). Patrizia holds a Bsc(Hon) in Human Geography and an MA in Social Sciences from the Open University (UK), as well as a Master in Biotech Management from IE Business School (Madrid).

In the meeting of the Board of Directors held on June 21, 2017, the Board of Directors decided to set up a Corporate Governance Committee that will assist the Board of Directors in carrying out its responsibilities in relation to key corporate governance principles as defined in our Corporate Governance Charter (<http://www.eurofins.com/media/12142716/corporate-governance-charter-of-eurofins-29072016-final.pdf>) and our Code of Ethics (<http://www.eurofins.com/media/12142715/code-of-ethics-final-29072016.pdf>). Rules of procedure were adopted and committee members appointed as follows: Mr. Stuart Anderson as chairperson of the committee, Ms. Patrizia Luchetta and Ms. Fereshteh Pouchantchi as members.

Shares and shareholders

Share capital

As of 30 June 2017, the Company's share capital amounts to EUR 1,700,527, divided into 17,005,270 ordinary shares of EUR 0.10 of nominal value each, all of the same category.

As of 30 June 2017, the Martin family holds 37.7% of the shares and controls 58.1% of the voting rights in Eurofins.

The free float represents 62.3% of the shares and 41.9% of the voting rights of Eurofins.

The details of the different shares and voting rights held by the shareholders of Eurofins is as follows:

| Shareholders and voting rights as of 30 June 2017 | | | | | | | |
|---|-------------------|---------------|------------------------------------|---|---|---------------------|-----------------------|
| | SHARES | SHARES % | VOTING RIGHTS (attached to shares) | VOTING RIGHTS (attached to Beneficiary Units Class A) | VOTING RIGHTS (attached to Beneficiary Units Class B) | TOTAL VOTING RIGHTS | % TOTAL VOTING RIGHTS |
| SHAREHOLDERS | | | | | | | |
| Dr. Gilles G. MARTIN and his family | 2 | 0,0% | 2 | 2 | 0 | 4 | 0,0% |
| Dr. Yves-Loïc MARTIN | 14.546 | 0,1% | 14.546 | 14.546 | 0 | 29.092 | 0,1% |
| Analytical Bioventures SCA (1) | 6.400.000 | 37,6% | 6.400.000 | 6.400.000 | 2.000.000 | 14.800.000 | 57,9% |
| Martin Family (subtotal) | 6.414.548 | 37,7% | 6.414.548 | 6.414.548 | 2.000.000 | 14.829.096 | 58,1% |
| Treasury shares | 0 | 0,0% | 0 | 0 | 0 | 0 | 0,0% |
| Free Float | 10.590.722 | 62,3% | 10.590.722 | 123.437 | 0 | 10.714.159 | 41,9% |
| TOTAL | 17.005.270 | 100,0% | 17.005.270 | 6.537.985 | 2.000.000 | 25.543.255 | 100,0% |

(1) Private company incorporated in Luxembourg and controlled by Gilles Martin, Yves-Loïc Martin and their family

In June 2016, the Company's shareholder Analytical Bioventures SCA exercised its right for 1,000,000 of the 6,400,000 shares it owns pursuant to the terms of article 12bis.3 of the Company's articles of association to receive 1,000,000 class B beneficiary units ("parts bénéficiaires de catégorie B") carrying one extra voting right per share, in addition to existing class A beneficiary units carrying one voting right per share.

In March 2017, Analytical Bioventures SCA subscribed to an additional 1,000,000 new Class B beneficiary units and is now holding a total of 6,400,000 Class A and 2,000,000 Class B beneficiary units. For its existing 6,400,000 Class A beneficiary units, Analytical Bioventures SCA paid in the contribution in cash in July 2017.

As a consequence, ABSCA holds as of 30 June 2017:

- 6,400,000 shares of the Company carrying one voting right each
- 6,400,000 class A beneficiary units carrying one voting right each
- 2,000,000 class B beneficiary units carrying one voting right each

Therefore, ABSCA holds 14,800,000 voting rights in aggregate representing 57.9% of the Company's total voting rights as of 30 June 2017.

2. Statement of persons responsible for the half year report

The Board of Directors confirms that, to the best of its knowledge, the half year statutory accounts, prepared in accordance with Luxembourg legal and regulatory requirements, and the consolidated financial statements prepared in accordance with the International Financial Reporting Standards as adopted by the European Union, give a true and fair view of the assets, liabilities, financial position and profit or loss of Eurofins and its subsidiaries included in the consolidation taken as a whole. In addition, the management and half year reports include a fair review of the development and performance of the business and the position of Eurofins and the undertakings included in the consolidation taken as a whole, together with a description of the principal risks and uncertainties that they face.

On behalf of the Board of Directors



Gilles MARTIN
Chairman of the Board of Directors and CEO

Dated: 25th August 2017

III. HALF YEAR FINANCIAL STATEMENTS

Unaudited Condensed Interim Consolidated Financial Statements for the period ended 30 June 2017

Condensed Interim Consolidated Income Statement (Unaudited)

January 1, 2017 to June 30, 2017

| EUR Thousands | Note | Adjusted results ¹ | H1 2017 Separately disclosed items ² | Total | Adjusted results ¹ | H1 2016 Separately disclosed items ² | Total |
|---|--------------|-------------------------------|---|------------------|-------------------------------|---|------------------|
| Revenues ³ | ² | 1,396,931 | - | 1,396,931 | 1,208,397 | - | 1,208,397 |
| Operating costs, net | | -1,146,834 | -31,034 | -1,177,868 | -991,813 | -5,560 | -997,373 |
| EBITDA ⁴ | | 250,097 | -31,034 | 219,063 | 216,584 | -5,560 | 211,024 |
| Depreciation and amortisation | | -70,949 | -13,070 | -84,019 | -58,468 | -8,672 | -67,140 |
| EBITAS ⁵ | | 179,148 | -44,104 | 135,044 | 158,116 | -14,232 | 143,884 |
| Share-based payment charge and acquisition-related expenses, net ⁶ | | - | -14,317 | -14,317 | - | -17,616 | -17,616 |
| EBIT | | 179,148 | -58,421 | 120,727 | 158,116 | -31,848 | 126,268 |
| Finance income | | 363 | 12,606 | 12,969 | 1,582 | 584 | 2,166 |
| Finance costs | | -19,926 | -4,384 | -24,310 | -26,600 | -6,602 | -33,202 |
| Share of (loss)/ profit of associates | | 305 | - | 305 | 402 | - | 402 |
| Profit before income taxes | | 159,890 | -50,199 | 109,691 | 133,500 | -37,865 | 95,634 |
| Income tax expense | | -42,428 | 9,504 | -32,924 | -36,672 | 4,594 | -32,078 |
| Net profit for the period | | 117,462 | -40,695 | 76,767 | 96,828 | -33,271 | 63,556 |
| Net profit and loss attributable to: | | | | | | | |
| Equity holders of the Company | | 114,161 | -39,699 | 74,462 | 93,406 | -32,559 | 60,846 |
| Non-controlling interests | | 3,301 | -996 | 2,305 | 3,422 | -712 | 2,710 |
| Earnings per share (basic) in EUR | | | | | | | |
| - Total | | 6.73 | -2.34 | 4.39 | 6.06 | -2.11 | 3.95 |
| - Attributable to hybrid capital investors | | 0.82 | 0.23 | 1.05 | 0.85 | 0.30 | 1.16 |
| - Attributable to equity holders of the Company | | 5.91 | -2.57 | 3.34 | 5.20 | -2.41 | 2.79 |
| Earnings per share (diluted) in EUR | | | | | | | |
| - Total | | 6.39 | -2.22 | 4.17 | 5.70 | -1.99 | 3.71 |
| - Attributable to hybrid capital investors | | 0.77 | 0.22 | 1.00 | 0.80 | 0.28 | 1.08 |
| - Attributable to equity holders of the Company | | 5.62 | -2.44 | 3.17 | 4.90 | -2.27 | 2.63 |
| Weighted average shares outstanding (basic) - in thousands | | | | 16,961 | | | 15,414 |
| Weighted average shares outstanding (diluted) - in thousands | | | | 17,865 | | | 16,397 |

¹ Adjusted results – reflect the ongoing performance of the mature and recurring activities excluding “separately disclosed items” (Note 9).

² Separately disclosed items – include one-off costs from integration, reorganisation, discontinued operations and other non-recurring income and costs, temporary losses and other costs related to network expansion, start-ups and new acquisitions undergoing significant restructuring, share-based payment charge, impairment of goodwill, amortisation of acquired intangible assets, negative goodwill, loss/gain on disposal and transaction costs related to acquisitions as well as income from reversal of such costs and from unused amounts due for business acquisitions, net finance costs related to borrowing and investing excess cash and one-off financial effects (net of finance income) and the related tax effects – Details are provided in Note 9.

³ Mature and recurring activities represented EUR 1,270m and EUR 1,072m of revenues in H1 2017 and H1 2016 respectively.

⁴ **EBITDA** – Earnings before interest, taxes, depreciation and amortisation, share-based payment charge, impairment of goodwill, amortisation of acquired intangible assets, negative goodwill, loss/gain on disposal and transaction costs related to acquisitions as well as income from unused amounts due for business acquisitions.

⁵ **EBITAS** – Earnings before interest, taxes, share-based payment charge, impairment of goodwill, amortisation of acquired intangible assets, negative goodwill, loss/gain on disposal and transaction costs related to acquisitions as well as income from unused amounts due for business acquisitions.

⁶ **Share-based payment charge and acquisition-related expenses, net** – Share-based payment charge, impairment of goodwill, amortisation of acquired intangible assets, loss/gain on disposal, negative goodwill and transaction costs related to acquisitions as well as income from unused amounts due for business acquisitions.

Condensed Interim Statement of Comprehensive Income (Unaudited)

January 1, 2017 to June 30, 2017

| EUR Thousands | H1 2017 | H1 2016 |
|---|----------------|---------------|
| Net profit for the period | 76,767 | 63,556 |
| Other comprehensive income/ loss (OCI) | | |
| <u>Items that may be reclassified subsequently to profit or loss:</u> | | |
| Currency translation differences | -39,784 | 153 |
| Net investment hedge | -45,391 | 549 |
| Available-for-sale Financial Assets | 1,814 | -1,342 |
| Cash Flow hedge | - | 4,850 |
| Deferred taxes on net investment hedge | 90 | 90 |
| Total | -83,271 | 4,300 |
| <u>Items that will not be reclassified to profit or loss :</u> | | |
| Retirement benefit obligations | 2,875 | - |
| Deferred taxes on retirement benefit obligations | -700 | - |
| Total | 2,175 | - |
| Other comprehensive income (loss) for the period, net of tax | -81,096 | 4,300 |
| Total comprehensive income (loss) for the period | -4,329 | 67,856 |
| Attributable to: | | |
| Equity holders of the Company | -5,768 | 65,090 |
| Non-controlling interests | 1,439 | 2,766 |

Condensed Interim Consolidated Balance Sheet (Unaudited)

As of June 30, 2017

| EUR Thousands | Note | June 30, 2017 | December 31, 2016 |
|---|------|------------------|----------------------|
| Property, plant and equipment | | 532,952 | 506,818 |
| Goodwill | | 1,625,120 | 1,584,644 |
| Other intangible assets | | 397,528 | 383,209 |
| Investments in associates | 6 | 6,819 | 3,373 |
| Financial assets and other receivables | 6 | 37,739 | 34,154 |
| Deferred tax assets | | 33,925 | 37,804 |
| Total non-current assets | | 2,634,083 | 2,550,002 |
| Inventories | | 40,081 | 39,547 |
| Trade accounts receivable | 6 | 546,413 | 524,508 |
| Prepaid expenses and other current assets | 6 | 77,169 | 65,012 |
| Current income tax assets | | 43,837 | 38,694 |
| Derivative financial instruments assets | 6 | 96,917 | 85,554 |
| Cash and cash equivalents | 4, 6 | 575,158 | 826,098 |
| Total current assets | | 1,379,575 | 1,579,413 |
| Total assets | | 4,013,658 | 4,129,415 |
| Share capital | 5 | 1,701 | 1,693 |
| Hybrid capital | | 600,000 | 600,000 |
| Other reserves | | 620,455 | 614,928 |
| Retained earnings | | 413,511 | 287,281 |
| Currency translation differences | | 39,268 | 123,576 |
| Total attributable to equity holders of the Company | | 1,674,935 | 1,627,477 |
| Non-controlling interests | | 24,985 | 129,237 |
| Total shareholders' equity | | 1,699,920 | 1,756,714 |
| Borrowings | 4, 6 | 1,313,863 | 1,340,359 |
| Derivative financial instruments liabilities | 6 | 438 | 1,659 |
| Deferred tax liabilities | | 79,598 | 83,911 |
| Amounts due for business acquisitions | 6 | 86,246 | 180,600 |
| Retirement benefit obligations | | 49,342 | 51,113 |
| Provisions for other liabilities and charges | | 2,732 | 5,050 |
| Total non-current liabilities | | 1,532,219 | 1,662,692 |
| Borrowings | 4, 6 | 19,965 | 43,519 |
| Interest and earnings due on hybrid capital | 6 | 29,574 | 58,190 |
| Trade accounts payable | 6 | 222,302 | 230,122 |
| Advance payments received | 6 | 27,496 | 23,558 |
| Deferred revenues | 6 | 38,391 | 29,451 |
| Current income tax liabilities | | 16,327 | 26,927 |
| Amounts due for business acquisitions | 6 | 144,580 | 43,511 |
| Provisions for other liabilities and charges | | 14,082 | 12,728 |
| Other current liabilities | 6 | 268,802 | 242,003 |
| Total current liabilities | | 781,519 | 710,009 |
| Total liabilities and shareholders' equity | | 4,013,658 | 4,129,415 |

Condensed Interim Consolidated Cash Flow Statement (Unaudited)

January 1, 2017 to June 30, 2017

| EUR Thousands | Note | H1 2017 | H1 2016 |
|---|------|-----------------|-----------------|
| Cash flows from operating activities | | | |
| Profit before income taxes | | 109,691 | 95,634 |
| Adjustments for: | | | |
| Depreciation and amortisation | | 84,019 | 67,140 |
| Share-based payment charge and acquisition-related expenses, net | | 14,317 | 17,616 |
| Other non-cash effects | | 328 | 1,509 |
| Financial income and expense, net | | 10,500 | 30,839 |
| Share of profit from associates | | -305 | -402 |
| Transactions costs and income related to acquisitions | | -2,801 | -2,544 |
| Increase (decrease) in provisions, retirement benefit obligations | | 371 | -3,407 |
| Change in net working capital | | -46,994 | -38,623 |
| Cash generated from operations | | 169,126 | 167,762 |
| Income taxes paid | | -43,782 | -39,159 |
| Net cash provided by (used in) operating activities | | 125,344 | 128,603 |
| Cash flows from investing activities | | | |
| Purchase of property, plant and equipment | | -77,151 | -62,065 |
| Purchase, capitalisation of intangible assets | | -21,417 | -19,216 |
| Proceeds from sale of property, plant and equipment | | 1,180 | 906 |
| <i>Net capex</i> | | <i>-97,388</i> | <i>-80,374</i> |
| <i>Free cash Flow to the Firm¹</i> | | <i>27,956</i> | <i>48,229</i> |
| Acquisitions of subsidiaries net of disposals, net of cash acquired | 3 | -150,565 | -91,438 |
| Change in investments, financial assets and derivative financial instrument, net | | -1,809 | 311 |
| Interest received | | 1,605 | 2,166 |
| Net cash used in investing activities | | -248,157 | -169,336 |
| Cash flows from financing activities | | | |
| Proceeds from issuance of share capital | | 5,536 | 202,543 |
| Proceeds from borrowings | | 448 | 3,769 |
| Repayments of borrowings | | -63,156 | -87,914 |
| Dividends paid to shareholders and non-controlling interests | | -600 | -87 |
| Earnings paid to hybrid capital investors | | -35,625 | -35,625 |
| Interest paid | | -32,134 | -27,678 |
| Net cash provided by (used in) financing activities | | -125,531 | 55,008 |
| Net effect of currency translation on cash and cash equivalents and bank overdrafts | | -5,760 | 2,529 |
| Net increase (decrease) in cash and cash equivalents and bank overdrafts | | -254,104 | 16,804 |
| Cash and cash equivalents and bank overdrafts at beginning of period | | 825,667 | 791,053 |
| Cash and cash equivalents and bank overdrafts at end of period | | 571,563 | 807,857 |

¹ Free Cash Flow to the Firm – Net cash provided by operating activities, less Net capex.

Condensed Interim Statement of Changes in Equity (Unaudited)

As of June 30, 2017

| EUR Thousands | Note | Attributable to equity holders of the Company | | | | | | |
|---|------|---|----------------|----------------------------------|----------------|-------------------|-----------------|--------------|
| | | Share capital | Other reserves | Currency translation differences | Hybrid capital | Retained earnings | Non-controlling | Total equity |
| Balance at January 1, 2016 | | 1,539 | 113,964 | 83,050 | 600,000 | 158,787 | 122,971 | 1,080,311 |
| Currency translation differences | | - | - | 78 | - | 19 | 56 | 153 |
| Net investment hedge | | - | - | 549 | - | - | - | 549 |
| Available-for-sale Financial Assets | | - | - | - | - | -1,342 | - | -1,342 |
| Cash flow hedge | | - | - | - | - | 4,850 | - | 4,850 |
| Deferred taxes on net investment hedge | | - | - | - | - | 90 | - | 90 |
| Other comprehensive income (loss) for the period, net of taxes | | - | - | 627 | - | 3,617 | 56 | 4,300 |
| Net profit | | - | - | - | - | 60,846 | 2,710 | 63,556 |
| Total comprehensive income (loss) for the period | | - | - | 627 | - | 64,463 | 2,766 | 67,856 |
| Share-based payment effects | | - | - | - | - | 3,616 | - | 3,616 |
| Deferred taxes on share-based payment | | - | - | - | - | 1,428 | - | 1,428 |
| Issue of share capital | | 65 | 202,478 | - | - | - | - | 202,543 |
| Distribution on hybrid capital | | - | - | - | - | -17,626 | - | -17,626 |
| Dividends | | - | - | - | - | -22,315 | -87 | -22,402 |
| Non-controlling interests arising on business combinations | | - | - | - | - | -1,669 | 1,552 | -117 |
| Balance at June 30, 2016 | | 1,604 | 316,441 | 83,677 | 600,000 | 186,684 | 127,202 | 1,315,609 |
| Balance at January 1, 2017 | | 1,693 | 614,928 | 123,576 | 600,000 | 287,281 | 129,237 | 1,756,714 |
| Currency translation differences | | - | - | -38,917 | - | -1 | -866 | -39,784 |
| Net investment hedge | | - | - | -45,391 | - | - | - | -45,391 |
| Deferred taxes on net investment hedge | | - | - | - | - | 90 | - | 90 |
| Actuarial gains and losses on defined benefit pension schemes | | - | - | - | - | 2,875 | - | 2,875 |
| Deferred taxes on Actuarial gains and losses on defined benefit pension schemes | | - | - | - | - | -700 | - | -700 |
| Available-for-sale Financial Assets | | - | - | - | - | 1,814 | - | 1,814 |
| Other comprehensive income (loss) for the period, net of taxes | | - | - | -84,308 | - | 4,078 | -866 | -81,096 |
| Net profit | | - | - | - | - | 74,462 | 2,305 | 76,767 |
| Total comprehensive income (loss) for the period | | - | - | -84,308 | - | 78,540 | 1,439 | -4,329 |
| Share-based payment effects | | - | - | - | - | 4,515 | - | 4,515 |
| Deferred taxes on share-based payment | | - | - | - | - | 1,806 | - | 1,806 |
| Issue of share capital | | 8 | 5,527 | - | - | - | - | 5,535 |
| Distribution on hybrid capital | | - | - | - | - | -17,726 | - | -17,726 |
| Dividends | | - | - | - | - | -33,852 | -600 | -34,452 |
| Non-controlling interests arising on business combinations | | - | - | - | - | 92,947 | -105,090 | -12,143 |
| Balance at June 30, 2017 | | 1,701 | 620,455 | 39,268 | 600,000 | 413,511 | 24,985 | 1,699,920 |

Notes to the Condensed Interim Consolidated Financial Statements

General

In the condensed interim consolidated financial statements and the notes all amounts are shown in EUR thousands, differences of EUR +/- 1 thousand are due to rounding.

Eurofins Scientific S.E. (the "Company") and its subsidiaries ("Eurofins" or the "Group") operate in 375 laboratories across 41 countries in Europe, North and South America and Asia-Pacific.

Eurofins believes it is the world leader in food, environment and pharmaceutical products testing and that it is also one of the global independent market leaders in certain testing and laboratory services for agrosience, genomics and discovery pharmacology and for supporting clinical studies. In addition, Eurofins is one of the significant emerging players in specialty clinical diagnostic testing in Europe and the USA.

Eurofins Scientific S.E. is legally and commercially registered in the Grand Duchy of Luxembourg under the number B 167775.

The Company's shares are traded on Euronext Paris stock exchange under the ISIN code FR0000038259 (ticker ERF FP). The Company's headoffice is located at 23 Val Fleuri, L-1526 Luxembourg, Grand Duchy of Luxembourg.

These condensed interim consolidated financial statements have been reviewed, not audited.

These condensed interim consolidated financial statements have been approved for issue by the Board of Directors on August 25, 2017.

1. Basis of preparation

Eurofins condensed interim consolidated financial statements for the six month period ended June 30, 2017 have been prepared according to IAS 34 – Interim Financial Reporting as adopted by the European Union.

As condensed interim consolidated financial statements, they do not include all information required by International Financial Reporting Standards (IFRS) as adopted by the European Union for the preparation of annual financial statements and should be read in conjunction with the Group consolidated financial statements prepared for the year-end 2016 in accordance with IFRS as adopted by the European Union.

The accounting policies applied for the preparation of these condensed interim consolidated financial statements are consistent with those applied in the preparation of consolidated financial statements for the year ended December 31, 2016.

a) *New and amended standards adopted by the Group*

New and amended standards adopted by the Group without significant impact on the condensed interim consolidated financial statements as of June 30, 2017 are the following:

- IAS 7 (Amendment), 'Statement of Cash Flows'
- IAS 12 (Amendment), 'Income Taxes'

b) *Impact of standards issued but not yet applied by the Group*

The Group performed an analysis of these new accounting standards and determined that their adoption has no material impact on the consolidated financial statements.

IFRS 15 Revenue from contracts with customers

As disclosed in the consolidated financial statements for the year ended December 31, 2016, the Group has continued in 2017 to perform assessments of the potential impact of this standard, including the review of its main contract typologies in the different businesses in which it operates. So far the Group has not identified in its different contract types with customers multiple "separate performance obligations" that would lead to a different pattern of revenue recognition.

The Group will continue to assess the potential impact of this standard during the second half of 2017. The Group will adopt the new standard as from 1st January 2018 on a modified retrospective approach.

IFRS 16 Leases

IFRS 16 was issued in January 2016. It will result in almost all leases being recognised on the balance sheet, as the distinction between operating and finance leases is removed by IFRS 16. Under the new standard, an asset (the right to use the leased item) and a financial liability to pay rentals are recognised. The only exceptions are short-term and low-value leases.

The standard will affect primarily the accounting for the Group's operating leases for buildings, equipment and cars. As of December 31, 2016, the Group had non-cancellable operating lease commitments of EUR 332.6m (see Note 4.4 of the consolidated financial statements). However, the Group has not yet determined to what extent these commitments will result in the recognition of an asset and a liability for future payments and how this will affect the Group's profit and classification of cash flows. Some of the commitments may be covered by the exception for short-term and low-value leases and some commitments may relate to arrangements that will not qualify as leases under IFRS 16.

At this stage, the Group does not intend to adopt the standard before its effective date from the year commencing on January 1, 2019.

Alternative performance measures (APM)

Eurofins provides in the Income Statement certain alternative performance measures (non-IFRS information such as “Adjusted Results¹ and Separately Disclosed Items²”) that exclude certain items because of the nature of these items and the impact they have on the analysis of underlying business performance and trends.

In addition, Eurofins shows the following measures: “EBITDA⁴, EBITAS⁵” in the Income Statement and “Organic growth⁹” with the objective to be close and consistent with the information used in internal Group reporting to measure the performance of Group companies and information published by other companies in the sector.

Management believes that providing these APMs (Alternative Performance Measures) enhances investors' understanding of the company's core operating results and future prospects, consistent with how management measures and forecasts the company's performance, especially when comparing such results to previous periods or forecasts and to the performance of our competitors. This information should be considered in addition to, but not in lieu of, information prepared in accordance with IFRS. These APMs are described in more detail in the Consolidated Financial Statements 2016 in Note 1.28 and 1.29.

Estimates

The preparation of interim financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing these condensed interim consolidated financial statements, the significant judgments made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the year ended December 31, 2016, with the exception of changes in estimates that are required in determining the provision for income taxes.

Taxes

Taxes on income in the interim periods are accrued using the tax rate that management expects to be applicable to the forecasted total annual earnings.

Foreign operations

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates (“the functional currency”). The consolidated financial statements are presented in Euro, which is the Company's functional and presentation currency.

Income statements of foreign entities are translated into Euro at average exchange rates for the period and assets and liabilities for each balance sheet are translated at exchange rates ruling at the end of the period. All resulting exchange differences are recognised in other comprehensive income in the line “Currency translation differences”.

The most significant currencies for the Group were translated at the following exchange rates into Euro:

| Value of EUR 1 | Balance Sheet End of period rates | | Income Statement average rates | |
|-------------------|--------------------------------------|------------------|-----------------------------------|---------|
| | June 30, 2017 | June 30, 2016 | H1 2017 | H1 2016 |
| US dollar | 1.14 | 1.10 | 1.08 | 1.11 |
| Pound sterling | 0.88 | 0.83 | 0.86 | 0.78 |
| Swedish krona | 9.76 | 9.43 | 9.59 | 9.26 |
| Norwegian krone | 9.47 | 9.43 | 9.16 | 9.43 |
| Danish krone | 7.44 | 7.46 | 7.44 | 7.46 |
| Japanese yen | 124.22 | 112.36 | 121.36 | 125.00 |
| Australian dollar | 1.48 | 1.49 | 1.43 | 1.52 |

2. Segment information

Although the Group's business is managed on a worldwide basis, it operates in seven main geographical areas. These are Benelux, UK & Ireland, France, Germany, North America, Nordic Region and Other.

| Revenues | H1 2017 | As % of total | H1 2016 | As % of total | % variation H1 2017 v. H1 2016 |
|-----------------|-----------|---------------|-----------|---------------|--------------------------------------|
| EUR Thousand | | | | | |
| Benelux | 98,423 | 7.0% | 89,450 | 7.4% | 10.0% |
| UK and Ireland | 68,617 | 4.9% | 52,209 | 4.3% | 31.4% |
| France | 328,708 | 23.5% | 314,368 | 26.0% | 4.6% |
| Germany | 147,711 | 10.6% | 130,351 | 10.8% | 13.3% |
| North America | 445,391 | 31.9% | 386,582 | 32.0% | 15.2% |
| Nordic Region | 97,000 | 6.9% | 81,707 | 6.8% | 18.7% |
| Other countries | 211,081 | 15.1% | 153,731 | 12.7% | 37.3% |
| Total | 1,396,931 | 100.0% | 1,208,397 | 100.0% | 15.6% |

Allocation of revenues to the geographical segments is based on the location of services performed.

The strong increase in revenues in “UK & Ireland”, apart from organic growth, is mainly linked to the acquisition of Exova food, water and pharmaceutical product testing laboratories in UK and Ireland; that were consolidated as from July 2016.

The strong increase in revenues in “Other countries”, apart from organic growth, is mainly linked to the acquisition of Megalab that is consolidated as from October 2016.

For confidentiality reasons, the operating income by geographies is not provided.

3. Acquisitions

During the first six months of 2017, the Group acquired 22 companies at 100% except if precised.

Since the beginning of 2017, Eurofins completed the acquisition of several small sized entities including three small clinical diagnostic testing laboratories in Spain, Ireland and in France, two small German and Japanese environmental testing laboratories and a pharma product testing laboratory in France.

The most significant entities acquired during the period are disclosed below.

In February, Eurofins acquired Ahma Ymparisto Oy (“Ahma”), the second-largest environment testing laboratory in Finland. Founded in 1977, Ahma has built a solid reputation in the domestic environment testing market, with a strong footprint in the northern and western parts of the country, and with some strong competencies in the fields of water, hydrobiology and bio-fuels testing in particular. The company employs 104 staff across its 3 main sites, and generated revenues in excess of EUR 7m in 2016.

In March, Eurofins acquired Villapharma Research SL (“Villapharma”) in Spain. Villapharma provides organic synthesis and medicinal chemistry services to global pharmaceutical and biotech companies for the discovery and optimization of potential new drug candidates. Founded in 2003, Villapharma employs 86 staff at its laboratory in Murcia and runs a research outsourcing business model for its clients. The company has generated more than EUR 6m of revenues in 2016.

In March, Eurofins completed the acquisition of Gözlem Gıda Kontrol ve Araştırma Laboratuvarları (“Gözlem”), one of the leading food testing laboratories in Turkey. Founded in 2002, Gözlem has established itself as one of the main food testing laboratories in the country, and has strong relationships in the national food and beverage industry. The company employs 124 staff, and operates 1 large laboratory in Istanbul, as well as internal laboratories at 13 client sites in Istanbul, Ankara and Izmir regions. The company generated revenues close to EUR 3m in 2016.

In March, Eurofins acquired Mechem Laboratories (“Mechem”), one of the leading laboratory service providers in Singapore. The company employs 76 staff. The acquisition of Mechem should accelerate Eurofins’ roll-out of its world-leading capabilities to serve the food and beverage industry in Singapore, as well as provide Eurofins a strong entry platform in the local environment testing market. The company generated revenues close to EUR 3m in 2016.

In March, Eurofins acquired VBM Laboratoriet A/S (“VBM”), one of the leading laboratories for testing for the environment and construction materials sectors in Denmark. Founded in 1985, VBM has developed into one of the top three environment testing laboratories in the country, with a strong reputation for testing of contaminated soil and building materials particularly within the construction sector. The company employs 80 staff across its 3 sites, and generated revenues in excess of EUR 6m in 2016.

In April 2017, Eurofins acquired the analytical laboratory business of Ramboll Group in Finland comprising 5 laboratories specialized in environment testing. Ramboll has built a clear market leadership in Finland throughout its 100-year history, offering the widest range of analytical services for environment testing. Its laboratories serve industrial companies, public municipalities as well as consulting companies. The company employs 109 staff across 4 laboratories in the southern region around Helsinki, as well as at a satellite laboratory in Tallinn, Estonia, and generated revenues in excess of EUR 8m in 2016.

Eurofins acquired four clinical laboratories in France since April 2017. The Group acquired iLab and Bléone Durance in Provence-Alpes-Côte d’Azur and Biosphère in Rhône-Alpes, consolidating the Group’s footprint in these regions. In addition, the Group acquired a laboratory in Martigues focused on specialty clinical testing. Eurofins also acquired two small clinical laboratories in Spain. The six laboratories have combined annual revenues in excess of EUR 14m.

In June 2017, Eurofins acquired 90% of the business unit Testing and Certification of Electrosuisse, association for electrical engineering, power and information technologies. The company employs 66 staff and generated revenues in excess of EUR 12m in 2016.

In June 2017, Eurofins acquired Nab Labs Group Oy (“Nab Labs”), one of the largest independent environment testing laboratories in Finland. Nab Labs provides a comprehensive range of environmental research and testing services nationwide, with a strong competence in industrial process analytics and forestry sectors. Founded in 1968, the company employs over 100 staff and generates annual revenues in excess of EUR 9m.

In June 2017, Eurofins acquired Alphora Research Inc. (“Alphora”), a full service contract research, development and manufacturing organization (CRDMO) for complex and niche small molecule active pharmaceutical ingredients (APIs), based in Mississauga, Ontario, Canada. Alphora employs over 100 staff and expects to generate revenues in excess of CAD 30m in 2017.

End of June 2017, Eurofins acquired Environmental Laboratory Services Limited in Ireland. Founded in 1998, the company employs 27 staff and generates annual revenues in excess of EUR 2m.

The provisional fair values of assets and liabilities and the non-controlling interests acquired during the period are as follows:

| EUR Thousands | H1 2017 |
|--|-----------------|
| Property plant and equipment | -26,808 |
| Intangible assets | -184 |
| Customer relationships and brands | -46,676 |
| Investments ¹ | -3,900 |
| Trade accounts receivable, net | -13,783 |
| Inventories | -1,042 |
| Corporate tax receivable | -239 |
| Deferred income taxes assets | -5,430 |
| Other receivables | -5,214 |
| Cash | -15,747 |
| Current liabilities | 17,026 |
| Provisions for risks | 146 |
| Pension accrual | 283 |
| Borrowings | 9,375 |
| Corporate taxes due | 368 |
| Deferred income taxes liabilities | 10,342 |
| Net assets acquired | -81,483 |
| Goodwill | -95,081 |
| Non-controlling interests | -12,143 |
| Change of amounts due from business acquisitions to equity | 14,472 |
| Amounts due from business acquisitions on new acquisitions | 15,101 |
| Total purchase price paid | -159,134 |
| Less cash | 15,747 |
| Amounts due from business acquisitions paid | -7,178 |
| Net cash outflow on acquisitions | -150,565 |

¹The amount shown under Investments is related to acquisitions that will be consolidated from 1st July 2017.

The initial accounting for acquisitions of the period has been determined at the balance sheet date. Their allocation will be updated within the 12 months window accordingly.

During the first six months of 2017 the Group continued to pay amounts due to former shareholders of previously acquired companies.

In May 2017, Eurofins signed an agreement to acquire the 34% minority shares in the Group Bio-Access to take place on August 1st, 2017 for a purchase price of EUR 107m, of which EUR 96m to be paid in cash and EUR 11m by increase of Eurofins share capital (delivery of 23,277 new shares to be issued at a share price of EUR 479.22 per share). In addition, please note that following this agreement, NCI related to Bio-Access have been totally reversed through retained earnings for an amount of EUR 103m.

4. Financial position

| EUR Thousands | 30.06.2017 | 31.12.2016 |
|--|------------|------------|
| Cash and cash equivalents | 575,158 | 826,098 |
| Overdrafts (included in current Borrowings) | -3,595 | -431 |
| Cash and cash equivalents net of overdrafts at end of period | 571,563 | 825,667 |

| EUR Thousands | 30.06.2017 | 31.12.2016 |
|-----------------------------------|------------|------------|
| Borrowings (including Overdrafts) | 39,497 | 90,760 |
| Bonds | 1,294,331 | 1,293,119 |
| Cash and cash equivalents | -575,158 | -826,098 |
| Net Debt | 758,670 | 557,780 |

The decrease in borrowings (including Overdrafts) comes from the reimbursement of credit lines for an amount of EUR 63m, mainly a USD NordLB loan.

5. Changes in Shareholders' equity

Share capital: At June 30, 2017, 17,005,270 ordinary shares with a par value of EUR 0.10 per share are outstanding. All issued shares are fully paid. During the first six months of 2017, the number of shares increased by 79,300 due to the exercise of stock options and BSAAR by employees. As at June 30, 2017, the Group does not own any of its own shares (number of own shares at December 31, 2016: 0).

Stock options: Stock options are granted to directors and employees. Movements in the number of stock options outstanding are as follows during H1 2017:

| | |
|-----------------------------|----------------|
| At beginning of the period | 835,876 |
| Options granted | 41,390 |
| Options exercised | -72,903 |
| Options lost or expired | -53,240 |
| At end of the period | 751,123 |

Free shares: Free shares are granted to directors and employees. In accordance with article 8bis of the Company's articles of association ("capital autorisé"), the Board of Directors decided during meetings held on April 4, 2017, to grant up to 940 capital-providing securities in the form of free shares, conferring the beneficiaries the right to subscribe for one share of the Company. Movements in the number of free shares outstanding are as follows during H1 2017:

| | |
|-----------------------------|---------------|
| At beginning of the period | 10,481 |
| Free shares granted | 940 |
| At end of the period | 11,421 |

BSAAR warrants: BSAAR warrants issued in 2010 have been mainly acquired by managers of the Group. These BSAAR expired as at 29 June 2017.

Movements in the number of shares to be possibly issued upon exercise of BSAAR warrants are as follows during H1 2017:

| | |
|-----------------------------------|----------|
| At beginning of the period | 7,943 |
| BSAAR exercised during the period | -7,665 |
| BSAAR expired | -278 |
| At end of the period | 0 |

2014 BSA Leaders warrants:

Upon decision and authorization granted by the Board of Directors of June 19, 2014, the Managing Director of the Company following a decision dated of July 1st, 2014 has decided to issue up to 117,820 capital-providing securities in the form of stock purchase warrants, conferring 2014 BSA Leaders Warrants' holders the right to subscribe for one share of the Company for each 2014 BSA Leaders Warrant at a fixed exercise price of EUR 281.58.

The subscription price was set at EUR 18.15 per 2014 BSA Leaders Warrant. 2014 BSA Leaders Warrants' holders will have the option to exercise their 2014 BSA Leaders Warrants at any time starting 4 years from the date of subscription starting July 1st, 2018 until June 30, 2022 inclusive.

Class A beneficiary units:

Class A beneficiary units, which confers no right to dividends but a right to one vote, are allocated to holders of fully paid-up shares for which proof is provided of registration in the name of the same shareholder for at least three consecutive years as provided for in article 12bis.2 of the Company's Articles of Association. The number of Class A beneficiary units has increased from 6,532,840 as of December 31, 2016 to 6,537,985 as of June 30, 2017.

The Annual General Meeting of Shareholders held on April 20, 2017 adopted changes to the Company's Articles of Association, in particular relating to Class A beneficiary units. As from July 1, 2017, Class A beneficiary units, which confer no right to dividends but a right to one vote, can be allocated to holders of fully paid-up shares for which (i) proof is provided of registration in the name of the same shareholder for at least three consecutive years as provided for in article 12bis.2 of the Company's Articles of Association (ii) request to subscribe class A beneficiary units is sent in writing by the relevant shareholder to the Company at the latest by June 30, 2020 and (iii) subject to the Company receiving payment of a subscription price of EUR 0.10 per class A beneficiary unit.

Class B beneficiary units:

Class B beneficiary units, which confer no right to dividends but a right to one vote, are allocated to holders of fully paid-up shares for which (i) proof is provided of registration in the name of the same shareholder for at least five consecutive years as provided for in article 12bis.3 of the Company's Articles of Association (ii) request to subscribe class B beneficiary units is sent in writing by the relevant shareholder to the Company at the latest by June 30, 2021 and (iii) subject to the Company receiving payment of a subscription price of EUR 0.10 per class B beneficiary unit.

In June 2016 and March 2017, Analytical Bioventures SCA exercised its right to receive 1,000,000 Class B beneficiary units (2,000,000 in total) on the equivalent number of shares out of its 6,400,000 shares registered in a registered account for five consecutive years in the name of the Company's shareholder Analytical Bioventures SCA for a cash contribution of EUR

200,000 equivalent to EUR 0.10 (ten euro cents) per beneficiary unit. The number of Class B beneficiary units amounts to 2,000,000 as of June 30, 2017.

Hybrid capital:

A distribution on hybrid capital has been paid for EUR 21.0m in January 2017 (EUR 300m at 7%) and EUR 14.6m in April 2017 (EUR 300m at 4.875%).

Dividends:

A EUR 33.9m dividend (EUR 2.00 per share) has been paid in July 2017 to the shareholders and is included in the line Other current liabilities in the Balance Sheet as of June 30, 2017.

6. Financial risk management and financial instruments

There are a number of potential risks and uncertainties which could have a material impact on the Group's performance over the remaining six months of the financial year and could cause actual results to differ materially from expected and historical results.

The Directors do not consider that the principal risks and uncertainties have changed since the publication of the Group's annual financial statements as at December 31, 2016.

Financial risk factors

The Group's activities expose it to a variety of financial risks: market risk (including currency risk, interest rate risk and price risk), credit risk and liquidity risk.

The condensed interim financial statements do not include all financial risk management information and disclosures required in the annual financial statements; they should be read in conjunction with the Group's annual financial statements as at December 31, 2016.

There have been no changes in the risk management approach or in risk management policies since year-end.

Fair value estimation

The carrying and fair value of the financial assets and financial liabilities as of 30 June 2017 are as follows:

| € Thousand | Carrying Value | Financial assets classification | | | | Fair Value |
|---|----------------|---------------------------------|--|------------------------------|--------------------|------------|
| | | Loans and Receivables | Assets at fair value through profit and loss | Derivatives used for hedging | Available for sale | |
| Assets | | | | | | |
| Period ended June 30, 2017 | | | | | | |
| Available for sale financial assets | 7,624 | - | - | - | 7,624 | 7,624 |
| Financial assets trade and other receivables – non current | 30,115 | 30,115 | - | - | - | 30,115 |
| Trade and other receivables excluding prepayments - current | 589,898 | 589,898 | - | - | - | 589,898 |
| Financial assets at fair value through profit and loss | - | - | - | - | - | - |
| Derivative financial instruments | 96,917 | | 96,917 | - | - | 96,917 |
| Short term deposits with banks ¹ | 185,602 | | 185,602 | - | - | 185,602 |
| Cash and cash equivalents | 389,556 | 389,556 | - | - | - | 389,556 |
| | 1,299,712 | 1,009,569 | 282,519 | - | 7,624 | 1,299,712 |

| € Thousand | Carrying Value | Financial liabilities classification | | | Fair Value |
|--|----------------|---|------------------------------|---|------------|
| | | Liabilities at fair value through profit and loss | Derivatives used for hedging | Other financial liabilities at amortised cost | |
| Liabilities | | | | | |
| Period ended June 30, 2017 | | | | | |
| Borrowings | 1,333,828 | - | - | - 1,333,828 | 1,406,898 |
| Interest and earnings due on hybrid capital | 29,574 | - | - | - 29,574 | 29,574 |
| Amounts due for business acquisitions | 230,826 | - | - | - 230,826 | 230,826 |
| Derivative financial instruments | 438 | - | 438 | - - | 438 |
| Trade accounts payable other current liabilities and advance payments received and deferred revenues | 556,991 | - | - | - 556,991 | 556,991 |
| | 2,151,657 | - | 438 | - 2,151,219 | 2,224,727 |

¹ Short term deposits with banks are included in cash and cash equivalents in the balance sheet.

The Group classifies fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1 - Marketable securities, Derivative financial instruments assets or Eurobonds);
- Inputs other than quoted prices included within Level 1 that are observable for the asset or the liability, either directly (i.e. such as prices) or indirectly (i.e. derived from prices) (Level 2 - Derivative financial instruments liabilities);
- Inputs for the asset or liability that are not based on observable market data (Level 3).

There were no transfers between levels.

With the exception of the non-current fixed-rate borrowings, the Group considers the carrying value of the financial instruments to approximate their fair value.

(*) Regarding borrowings, their fair value is based on:

- A quoted price included in Level 1 of the fair value hierarchy for the Eurobond Nov 2018 (fair value amount of EUR 312m against a carrying value of EUR 300m)
- A quoted price included in Level 1 of the fair value hierarchy for the Eurobond Jan 2022 (fair value amount of EUR 520m against a carrying value of EUR 500m)
- A quoted price included in Level 1 of the fair value hierarchy for the Eurobond Jan 2023 (fair value amount of EUR 542m against a carrying value of EUR 500m)

The derivative financial instruments assets correspond to equity swaps for an amount of EUR 96.9 million as of June 30, 2017 (EUR 85.6 million as of 31 December 2016).

Net investment hedge

The Company has designated instruments to hedge net investments in foreign operations. The nature of the risk hedged is the change in foreign exchange rates between the currency of the loan and the currency of either the lender or the borrower.

| Currency of loan | Currency of lender or borrower | 30.06.2017 | 31.12.2016 |
|------------------|--------------------------------|----------------|----------------|
| USD | EUR | 458,166 | 472,025 |
| CAD | EUR | 16,289 | 14,827 |
| DKK | EUR | 11,015 | 3,686 |
| NOK | EUR | 5,502 | 5,290 |
| SEK | EUR | 3,507 | 3,271 |
| AUD | EUR | 2,775 | - |
| GBP | EUR | 1,260 | 1,294 |
| EUR | DKK | 41,887 | 41,386 |
| EUR | GBP | 39,353 | 33,557 |
| EUR | CAD | 33,837 | - |
| EUR | SEK | 24,977 | 24,977 |
| EUR | BRL | 24,232 | 24,330 |
| EUR | NOK | 10,813 | 11,240 |
| EUR | CCH | 6,847 | 85 |
| EUR | USD | 6,742 | 6,742 |
| EUR | AUD | 6,692 | 6,404 |
| EUR | CNY | 3,601 | 4,205 |
| EUR | PLN | 2,573 | 2,716 |
| EUR | JPY | 984 | - |
| EUR | NZD | 830 | 1,165 |
| EUR | TRY | 260 | - |
| EUR | VND | 190 | - |
| EUR | SGD | 168 | - |
| EUR | BGN | 100 | 100 |
| EUR | RON | 45 | - |
| Total | | 702,645 | 657,300 |

The net investment in hedged foreign operations is worth EUR 702.6m (fully eliminated in consolidation).

The fair value of hedging represents a cumulated positive value of EUR 2.6m at the end of June 2017 included in "Currency translation differences" in equity.

7. Contingent liabilities

Contingent liabilities are described in more detail in the Consolidated Financial Statements 2016 in Note 4.4. During the period no new or acquired major contingent liabilities related to litigations, claims or new lease commitments have been incurred compared to the situation at December 31, 2016.

Securities over borrowings

The liabilities and borrowings listed below are secured by covenants or securities on assets:

| EUR Thousands | 30.06.2017 | 31.12.2016 |
|---|---------------|---------------|
| Bank borrowings secured over building and other assets ¹ | 1,799 | 2,162 |
| Leases secured over building and assets ² | 13,931 | 14,280 |
| Bank borrowings secured by covenants and assets | 9,861 | 8,198 |
| <i>Total borrowings and leases secured</i> | <i>25,591</i> | <i>24,640</i> |
| Bank borrowings secured by covenants | - | 24,100 |
| Bank borrowings guaranteed by the direct parent of the borrower | 1,519 | 2,210 |
| Total | 27,110 | 50,950 |

¹ Furthermore, some of these bank borrowings are also secured by covenants.

² Lease liabilities are effectively secured as the rights to the leased asset revert to the lessor in the event of default.

All amounts of the above chart are included in the Group's Balance Sheet.

Tax

The Group operates in 41 countries and is subject to a wide range of complex tax laws and regulations. At any point in time it is normal for there to be a number of open years in any particular territory which may be subject to enquiry by local authorities. Where the effects of laws and regulations are unclear, estimates are used in determining the liability for the tax to be paid on profits which are recognised in the financial statements. The Group considers the estimates, assumptions and judgments to be reasonable; however, this can involve complex issues which may take a number of years to resolve. The final determination of prior year tax liabilities could be different from the estimates reflected in the financial statements.

8. Related-party transactions

Transactions between the Company and its subsidiaries, which are related parties of the Group, have been eliminated in the consolidation process and are not disclosed in the notes.

The Group is controlled by the company Analytical Bioventures SCA, holding of the Martin family. This company owns 37.6% of the Company's shares and 57.9% of its voting rights as of June 30, 2017.

Transactions with Affiliates or with companies owning shares in Eurofins Group such as Analytical Bioventures SCA or with companies in which some members of the Company's Board of Directors or top management have significant influence such as "International Assets Finance S.à.r.l." are as follows:

| EUR Millions | H1 2017 | FY 2016 |
|---|---------|---------|
| Support management services provided to the related party | 0.1 | 0.4 |
| Support management services provided to Eurofins | - | - |
| Receivables from related party | 13.5 | 12.9 |
| Banks warranties to related party | 0.2 | 0.2 |
| Rent expenses paid | 12.1 | 19.8 |

9. Separately disclosed items (SDI)

| EUR Thousands | H1 2017 | H1 2016 |
|--|---------------|---------------|
| One-off costs from integration, reorganisation, discontinued operations and other non-recurring income and costs | 10,924 | 5,385 |
| Temporary losses and other costs related to network expansion, start-ups and new acquisitions undergoing significant restructuring | 20,110 | 175 |
| EBITDA impact | 31,034 | 5,560 |
| Depreciation costs specific to start-ups and new acquisitions undergoing significant restructuring | 13,070 | 8,672 |
| EBITAS impact | 44,104 | 14,232 |
| Share-based payment charge and acquisition-related expenses | 14,317 | 17,616 |
| Finance cost (income) related to excess cash and one-off financial effects | -8,222 | 6,018 |
| Tax effect from the adjustment of all separately disclosed items | -9,504 | -4,594 |
| Total impact on Net Profit | 40,695 | 33,271 |
| Non-controlling interests on separately disclosed items | -996 | -712 |
| Total impact on Net Profit attributable to equity holders | 39,699 | 32,559 |
| Total impact on earnings attributable to hybrid capital investors | -3,971 | -4,635 |

For 2016, the EBITAS impact of the separately disclosed items consisted mainly of the launch of several start ups in different countries especially in the clinical genetic testing, the network expansion in the US Food testing business and the reorganisation into our competence centres of some environmental laboratories recently acquired in the US.

For 2017, the EBITAS impact of the separately disclosed items consisted mainly of the launch of several start ups in different countries especially in the clinical genetic testing and the network expansion in the US Food testing business. The one-off costs corresponds mainly to the Agrosience laboratory consolidation, the UK laboratory reorganisation into our competence centres following many acquisitions in 2016, the consolidation of some US environmental testing sites acquired in 2015 and 2016 and the relocation costs to new buildings in US and Japan.

10. Post-closing events

July 2017 Change of scope:

Eurofins acquired MVZ für Laboratoriumsmedizin am Hygiene-Institut GmbH ("Hygel"), a group of clinical diagnostic laboratories headquartered in Gelsenkirchen, Germany. The company employs 370 staff across its 3 main sites as well as in laboratories that it operates for 4 local hospitals, and generated revenues in excess of EUR 35m in 2016.

Eurofins acquired GATC Biotech AG ("GATC"), one of Europe's specialists in DNA sequencing. Founded in 1990, GATC has achieved a strong recognition for DNA and RNA sequencing, as well as bioinformatics in Europe. The company employs 140 staff across 2 sites, and serves over 10,000 institutional and academic customers, generating annual revenues of about EUR 20m.

In the same time, Eurofins acquired 62.63% of the shares owned by GATC in LifeCodexx AG ("LifeCodexx"), one of Europe's specialists in non-invasive prenatal testing (NIPT). LifeCodexx, headquartered in Constance, Germany, has been developing innovative and clinically validated non-invasive diagnostic tests based on the newest molecular analytical methods since 2010. The company generated revenues of about EUR 7m in 2016.

Eurofins acquired Genoma Group Srl ("Genoma"), one of the leading specialty diagnostics testing providers in Italy. With 20 years of clinical testing innovation, Genoma offers a wide range of specialty diagnostic testing services, and has developed a strong reputation in molecular biology and cytogenetics. Specifically, the company is a pioneer in non-invasive prenatal testing (NIPT) in Italy, and leads the industry in innovative diagnostic tests in oncology. Genoma employs about 100 staff across its 2 main sites in Rome and Milan, and generates annual revenues in excess of EUR 20m.

Eurofins acquired Environmental Research & Industrial Co-operation ("ERICo"), the leading independent laboratory for environment testing services in Slovenia. Founded 25 years ago, the company employs 46 staff at its laboratory in Velenje, northeast Slovenia.

Eurofins acquired Ana Laboratories, Inc. ("ANA"), one of the largest laboratory networks specialized in fluid and tribology analyses serving the public mass transit sector in the USA. The company employs 48 staff in 7 laboratories serving 75 of the largest city transit agencies (such as the New York City Transit), several statewide Departments of Transportation including Texas and Connecticut, as well as the largest railway companies nationwide.

Eurofins also acquired a few more small laboratories in Asia Pacific and in Europe. These acquisitions listed above are expected to generate annual sales of about EUR 15m in aggregate.

Eurofins has signed an exclusive agreement with Ekkio Capital to acquire the Amatsigroup for a price of approximately EUR 130m plus some residual debt at closing. The contemplated transaction is expected to be completed over the next few months, subject to customary closing conditions including employees' representatives' information and consultation. Amatsigroup is a leading international contract development and manufacturing organization (CDMO) providing preclinical and clinical phase services for the development of human and veterinary drugs. The company employs about 450 staff and plans to generate over EUR 60m revenues in 2017 on a pro forma basis.

Eurofins signed an exclusive agreement with Tata Group to acquire Advinus Therapeutics ("Advinus"), a leading preclinical and clinical phase contract research company for Safety Assessment, DMPK, CMC services, and Analytical R&D Services. The transaction is expected to close in the next few weeks, subject to the fulfilment of customary closing conditions. With over 25 years of GLP compliance and certification, Advinus serves diverse industries such as Biotech, Pharmaceuticals, Biologics, Agrochemicals, Nutraceuticals and Cosmetics. Located in Bangalore, India, the company operates a state-of-the art 20,000 m2 facility on a large campus with ample space for expansion. The company generated revenues of EUR 17m in the Fiscal Year ending 31 March 2017 with over 300 staff.

Eurofins signed an agreement to acquire DiscoverX, a leader in drug discovery products and services across all stages of discovery from target identification and lead discovery to preclinical and beyond. The transaction is expected to close in the coming weeks, upon fulfillment of customary closing conditions. DiscoverX is an innovative company that develops, manufactures, and commercializes reagents, complete cell-based assay kits, profiling and screening services as well as other disruptive solutions for the drug discovery, screening, and life science markets. The company employs 137 staff in four locations in Fremont, San Diego, San Francisco (California) and Birmingham (England) and over USD 37m revenues in 2016.

Financing:

In July, Eurofins raised EUR 650m in its latest senior unsecured Euro bond public issuance. The bonds have a 7-year maturity (due 25 July 2024) and will bear an annual rate of 2.125%. Eurofins intends to use the proceeds of the issuance for general corporate purposes, including refinancing some of its existing debt instruments, as well as to fund any further growth opportunity in-line with the Group's strategy and objectives. The new bond further improves Eurofins' liquidity position by lengthening its debt maturity profile. The bonds are listed from their issue date (25 July 2017) on the regulated market of the Luxembourg stock exchange (ISIN XS1651444140).



To the Shareholders of Eurofins Scientific SE

Report on Review of the Condensed Interim Consolidated Financial Statements

Introduction

We have reviewed the accompanying Condensed Interim Consolidated Balance Sheet of Eurofins Scientific SE and its subsidiaries (the “Group”) as of 30 June 2017 and the related Condensed Interim Consolidated Income Statement, Statement of Comprehensive Income, Statement of Changes in Equity and Cash Flow Statement for the six-month period then ended, and a summary of significant accounting policies and other explanatory notes (the “Condensed Interim Consolidated Financial Statements”). The Board of Directors is responsible for the preparation and presentation of these Condensed Interim Consolidated Financial Statements in accordance with International Accounting Standard 34 “*Interim financial reporting*” as adopted by the European Union. Our responsibility is to express a conclusion on these Condensed Interim Consolidated Financial Statements based on our review.

Scope of Review

We conducted our review in accordance with the International Standard on Review Engagements 2410, “Review of interim financial information performed by the independent auditor of the entity”. 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 International Standards on Auditing 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Condensed Interim Consolidated Financial Statements are not prepared, in all material respects, in accordance with International Accounting Standard 34 “*Interim financial reporting*” as adopted by the European Union.

PricewaterhouseCoopers, Société coopérative
Represented by

Luxembourg, 28 August 2017

A handwritten signature in black ink, appearing to read 'G. Vanderweylen'.

Gilles Vanderweylen