



eurofins

2025

**Environment,  
Social &  
Governance  
Report**

# Environmental, Social and Governance Report

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GRI Standard/Disclosure: 3-2

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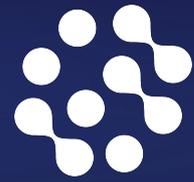
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# 1 Introduction

## 1.1 2025 Highlights

For the FY2025, the Eurofins Network is proud to share the following key achievements:



|   |  |   |
|---|--|---|
|  <p><b>ESG Eurofins</b></p> <p>General</p> | <p><b>Eurofins Foundation commits to 52 projects</b></p> <p>In health, environmental protection, education and social entrepreneurship, selected from <b>308 applications</b>, supporting positive impact around the world</p>    | <p><b>Enhanced Double Materiality Assessment (DMA)</b></p> <p>The DMA methodology was significantly strengthened and fully documented, with clearer identification, scoring and validation of Impacts, Risks, and Opportunities (IROs)</p>  |
|  <p>Environmental</p>                      | <p><b>Eurofins achieved carbon neutrality for emissions from its own operations</b></p> <p>Including Scope 1, Scope 2, business travel and employee commuting</p>  | <p><b>Continued reduction in Scope 1 and 2 Carbon intensity</b></p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <p><b>-8%</b></p> <p>vs 2024</p> </div> <div style="text-align: center;"> <p><b>-44%</b></p> <p>vs 2019</p> <p>(Baseline year)</p> </div> </div>  |
|  <p>Social</p>                           | <p><b>Growing, inclusive and safe workforce</b></p> <ul style="list-style-type: none"> <li>Eurofins grew to <b>65,694</b> employees in 2025 (+5% vs. 2024)</li> <li>Women represent <b>57%</b> of the workforce and <b>48%</b> of leadership across all levels</li> <li><b>0 fatalities</b> across all operations</li> </ul>  | <p><b>External recognition of workplace culture</b></p> <ul style="list-style-type: none"> <li>Forbes' "World Top Companies for Women" and "Top Companies for Women in America"</li> <li>Financial Times' "Leaders in Diversity"</li> </ul>   |
|  <p>Governance</p>                       | <p><b>Strong compliance culture</b></p> <p>Supported by our Code of Ethics, mandatory training, leadership accountability</p> <ul style="list-style-type: none"> <li><b>94%</b> of employees completing Code of Ethics training in 2025</li> <li>Higher engagement and improved accessibility of whistleblowing channels</li> </ul>  | <p><b>Ethical and sustainable supply-chain practices</b></p> <p>Embedded through the Supplier Code of Ethics and sustainable procurement</p> <ul style="list-style-type: none"> <li><b>95%</b> of core supplier spend covered by formal Code acknowledgement in 2025</li> </ul>   |
|  <p>Eurofins Specific</p>                | <p><b>Cybersecurity maturity</b></p> <p>Eurofins has strengthened its cybersecurity over time. Eurofins achieved a CyberVadis score of <b>970/1000</b> and high BitSight and SecurityScorecard ratings in 2025.</p>   | <p><b>Net Promoter Score (NPS)</b></p> <p>NPS programme confirms consistently improving customer satisfaction:</p> <div style="text-align: center;">  <div style="border: 2px solid blue; border-radius: 50%; width: 60px; height: 60px; display: flex; align-items: center; justify-content: center; margin: 0 auto;"> <p>Network-wide NPS of:</p> <p><b>73.1</b></p> </div> </div> |

## 1.2 A Conversation with our CEO, Dr. Gilles Martin

GRI Standard/Disclosure: 2-22, 3-2



### What is Eurofins' overall approach to sustainability and what actions are being taken to achieve results?

I believe that sustainability is at the heart of what Eurofins companies do. We are guided by our vision to be the Global Leader in "Testing for Life", as well as our mission of contributing to a healthier and safer world. Our core values also provide a strong foundation for the many Environmental, Social and Governance (ESG) initiatives of Eurofins companies.

Although the CSRD has not yet been transposed into national law in Luxembourg as of the reporting date, Eurofins voluntarily reports in alignment with the ESRS and is progressively strengthening its internal controls over sustainability information. As you will note, we have made significant changes to the reporting format of our 2025 edition, enhancing the structure and clarity of our disclosures. And for the sake of full transparency we have decided to

publish our ESG report as a stand-alone report alongside our Annual Report. While awaiting the transposition of the CSRD into Luxembourg law, as well as the applicability of revised ESRS, we have furthermore decided to discontinue the reporting of Scope 3 emissions and targets, until the full extent of disclosure requirement is clearer and the standardisation, availability and reliability of data sources has improved.

The Board-appointed Sustainability & Corporate Governance Committee continues to work closely with the Executive Sustainability Committee to assess the effectiveness of our sustainability strategy as it relates to the environmental impact of our business operations, prevention of climate risk, and social topics in our materiality matrix. This close interaction supports coherent governance and alignment between strategic oversight and operational execution. Board oversight is further strengthened through ongoing ESG training, including formal ESG certification programmes completed by some of the Committee members, bespoke ESG reporting and governance sessions delivered by external advisors, and targeted briefings on evolving sustainability reporting practices.

Everything we do is towards a healthier and safer world, and when it comes to sustainability specifically, many Eurofins companies are innovating and extending their services to help clients in various sectors to reduce their environmental impact. Throughout this report, we highlight some of this work as an ESG enabler, as part of our aim not only to provide essential testing services but also to establish long-term collaborative partnerships that support our customers on their own ESG journeys. Eurofins Sustainability Services brings together the Eurofins Network's wide range of sustainability-related service offerings under one roof, such as microplastics testing, wastewater testing, biodegradability and recyclability assessments, supply chain audits, life cycle analysis, and many other services. This facilitates an easy connection between our global customers and the Eurofins companies best equipped to meet their testing needs.

I'm pleased that our initiatives aimed at ESG improvement continue to be acknowledged by the leading global ESG rating agencies – our scores with agencies such as MSCI, Sustainalytics, ISS, and S&P Global all remained solid in 2025.

### In terms of carbon footprint reduction, what key actions were taken by the Eurofins Network of Companies in 2025?

In 2020, Eurofins publicly committed to achieving carbon neutrality by 2025. I am proud to confirm that Eurofins has achieved this target in 2025 for Scope 1 & 2 emissions, business travel and commuting emissions, thereby covering all emissions directly caused by ourselves. This milestone reflects Eurofins' strategic commitment to environmental responsibility and aligns with growing stakeholder expectations and global sustainability standards.

We also reduced our carbon emission intensity (market-based) per million Euro revenue for Scope 1 and 2 by ca. 8% in 2025, compared to 2024, and by ca. 44% versus our baseline year (2019) and the carbon emissions per FTE for Scope 1 and 2 by ca. 7% versus 2024 and ca. 32% vs 2019. An increasing share of renewable electricity consumption is a major lever in reducing our carbon footprint. Today, 32% of electricity consumed by Eurofins sites globally is derived from 100% renewable sources (2024: 27%).

### Can you highlight how the Eurofins Network of Companies contributes to the social pillar of ESG actions (e.g., Employee Health & Safety, Equality Driving Excellence (EDE), and Community Involvement)?

It is incredibly important to me that Eurofins companies are not just places where employees can grow in their careers and contribute to the success of their clients and our network, but also places where our colleagues genuinely enjoy working and feel happy. By nature, the Eurofins Network is diverse, with employees in 59 countries, who are selected, welcomed and developed based on merit. I'm proud that our companies prioritise a spirit of inclusion that empowers everyone to achieve

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Introduction / A Conversation with our CEO, Dr. Gilles Martin

their best. To support these values, the Eurofins Equality Driving Excellence (EDE) programme was established to drive central initiatives and support local leaders in their own equality advancements.

Each year, an annual EDE survey is conducted internally to learn about the experiences and perceptions of our global workforce and help ensure a great workplace for all. The results are used to track the progress of our EDE efforts, as well as local equality-based initiatives, and to support the advancement of these efforts going forward. The EDE team continues to work with Eurofins company leaders and EDE Ambassadors to support local efforts, share best practices, and continue driving advancements where needed most, with the core principle of driving our excellence through equality. Thanks to these efforts combined, Eurofins was recognised in 2025 as a “Leader in Diversity” by the Financial Times for the fifth consecutive year and featured on the Forbes & Statista “World’s Top Companies for Women” list.

## How has Eurofins strengthened its ESG leadership and impact in 2025, and what are your key takeaways for the future?

All Eurofins leaders are making it their duty to proactively reduce the environmental impact that their companies’ essential operations have on the planet. This report spotlights several examples of sustainable changes made within laboratories in our network, from renewable energy installations to enhanced recycling measures. Furthermore, we have highlighted many employee-driven, local initiatives throughout that have had a truly positive impact on carbon footprint reduction, biodiversity protection, health and well-being, and local communities.

In addition, sustainability is embedded in how we reward performance at Eurofins, aligning incentives with ESG priorities. Selected sustainability objectives, including environmental-related goals, are integrated into the short-term incentive framework for Group Operating Council (GOC) members, alongside financial and operational targets. This reflects our pay-for-performance culture and ensures that progress on sustainability priorities supports long-term value creation. These ESG targets and objectives are subsequently cascaded within the organisation to all leaders, reinforcing accountability and alignment across the network.

Behind the scenes, we also continually work to ensure that all of our leaders can focus on advancing the performance of their companies, be it ESG-related or otherwise, smoothly and securely. For instance, we rely on state-of-the-art technology to deliver accurate and fast results to our clients, and thus we are constantly digitalising and improving. We also prioritise IT security optimisations and bolster the resilience of our infrastructure with cybersecurity awareness trainings and regular local IT audits on cybersecurity. I’m confident that these initiatives, among others, have significantly elevated our monitoring capabilities and systemic resilience, allowing leadership to focus on driving ESG progress and delivering value where it truly matters.

Looking to the future, companies across the Eurofins Network will continue to work together to meet the challenge of fighting new threats to the environment and human health, something we are uniquely well-positioned to do. It is with our approach of rapidity, foresight and entrepreneurial flair that we will not only stay ahead of our competitors, but also make positive contributions to our planet and society.

## 1.3 Sustainability at Eurofins – Executive Summary

**GRI Standard/Disclosure: 3-2, 2-22**

### Sustainability at the heart of what we do

At Eurofins, we believe that sustainability is at the heart of what we do. We are guided by our vision to be the Global Leader in “Testing for Life”, our mission of contributing to a healthier and safer world and our core values that provide a strong foundation towards Environmental, Social and Governance (ESG) initiatives.

## General

### Contribution to the UN Sustainable Development Goals (section 1.5)

Eurofins’ commitment to sustainability starts within Eurofins’ companies themselves, through a shared responsibility towards people and the planet in all that they do. Eurofins and its many companies recognise their duty to proactively reduce or compensate for the environmental impact that essential operations have on the planet, as well as helping our clients to do the same. This is how Eurofins serves as an ESG Enabler.

Eurofins’ core business is intrinsically aligned with sustainable development: the vast majority of Eurofins’ material operations are sustainability enablers:

- Eurofins believes its businesses are consistent with and support 16 of the 17 of the UNSDGs.
- Across all business lines, 99% of Eurofins turnover, 100% of its operational expenditures (OpEx) and 92% of its capital expenditures (CapEx) falls into an area of activity that supports one or several of the UNSDGs. This shows the impact that “Testing for Life” has on all aspects of sustainable development.



### Giving back through the Eurofins Foundation (section 1.4)

The Eurofins Foundation provides financial support to NGOs, charities and not-for-profit social enterprises in the areas of environmental protection, improved nutrition and public health, STEM education, and uplifting communities - helping social, not-for-profit organisations that align with Eurofins’ Vision, Mission and Values and which are active in local communities where Eurofins staff live and work. In 2025, 52 projects were selected for funding following the review of 308 applications, continuing the Foundation’s contribution to positive social and environmental outcomes around the world.



Figure 1. Eurofins Foundation Support

### Enhanced Double Materiality Assessment (sections 2.1.2, 2.3.1, 2.3.2)

In 2025, the DMA methodology was significantly strengthened and fully documented, with clearer identification, scoring and validation of Impacts, Risks and Opportunities (IROs), improved linkage to Eurofins’ business model and value chain, and governance review at Executive and Board-committee level.

The assessment was informed by structured stakeholder input, gathered from internal subject-matter experts and senior leaders who regularly engage with key stakeholder groups, ensuring that material topics reflect both business realities and stakeholder expectations.

## CSRD-aligned reporting structure (section 2.3.3)

Although the CSRD has not yet been transposed into national law in Luxembourg as of the reporting date, Eurofins voluntarily reports in alignment with the ESRS and is progressively strengthening its internal controls over sustainability information. Eurofins has made significant changes to the reporting format of the 2025 edition, enhancing the structure and clarity of disclosures. For the sake of full transparency, we have decided to publish the ESG report as a stand-alone report alongside the Annual Report. While awaiting the transposition of the CSRD into Luxembourg law, as well as the applicability of revised ESRS, we have furthermore decided to discontinue the reporting of Scope 3 emissions and targets, until the full extent of disclosure requirement is clearer and the standardisation, availability and reliability of data sources has improved.

The information contained in the ESG Report has not been audited, verified or reviewed by any independent auditor, third-party assurance provider or other service provider.

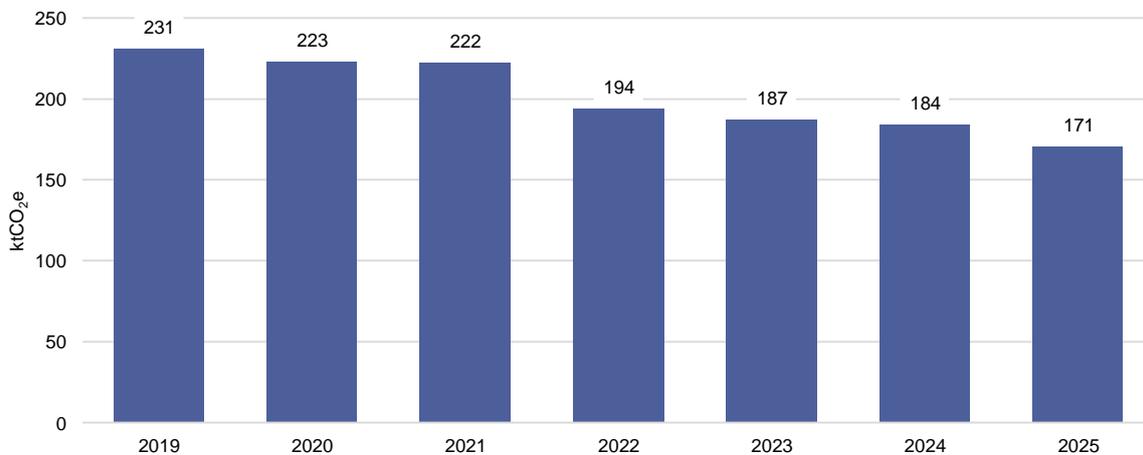
## Environmental

### Achieved carbon neutrality objective (section 3.2.3)

In 2025, Eurofins achieved carbon neutrality for all emissions directly caused by its own operations, covering Scope 1 and Scope 2 emissions as well as business travel and employee commuting emissions. The result was achieved through a combination of significant emission reduction activity and targeted carbon offsetting of emissions caused by our direct operations which we could not yet mitigate.

### Continued reduction in carbon intensity<sup>1</sup> (section 3.2.3)

Eurofins Group's 2025 emissions for Scopes 1 and 2 (market-based) have been determined as ca. 171 metric kilotonnes of CO<sub>2</sub> equivalents. For the same scope, 2019, 2020, 2021, 2022, 2023 and 2024 emissions were also determined (see section 3.2.4 for the changes made to historic figures). Compared to 2024, Scope 1 and 2 emissions decreased by approximately 7%.



**Figure 2.** GHG emissions in 1000 metric tonnes CO<sub>2</sub>e (market-based, Scope 1 and 2)

Eurofins further reduced its Scope 1 and 2 carbon intensity tCO<sub>2</sub>e per mEUR of revenue (market-based) by **approximately 8% compared to 2024** and **around 44% compared to 2019 (baseline year)**, reflecting Eurofins' ability to generate significantly higher revenues while lowering carbon emissions. The reduction in Scope 1 and 2 carbon intensity tCO<sub>2</sub>e per FTE (market-based) was ca. 7% vs 2024 and ca. 32% vs 2019.

<sup>1</sup> For carbon emission data, where available, primary data for the reporting year was used. For many categories, data for Q4 2025 was not available in time and alternative data from Q4 2024 – Q3 2025 was used. When primary data was not available to report, emissions have been estimated using data from a similar entity or using Eurofins' average value for the category concerned. All collected carbon footprint data is extrapolated from the measured data to cover the entire Eurofins Group for all years. As a result, the reported figures should be interpreted as estimates and do not represent precise or verified values.

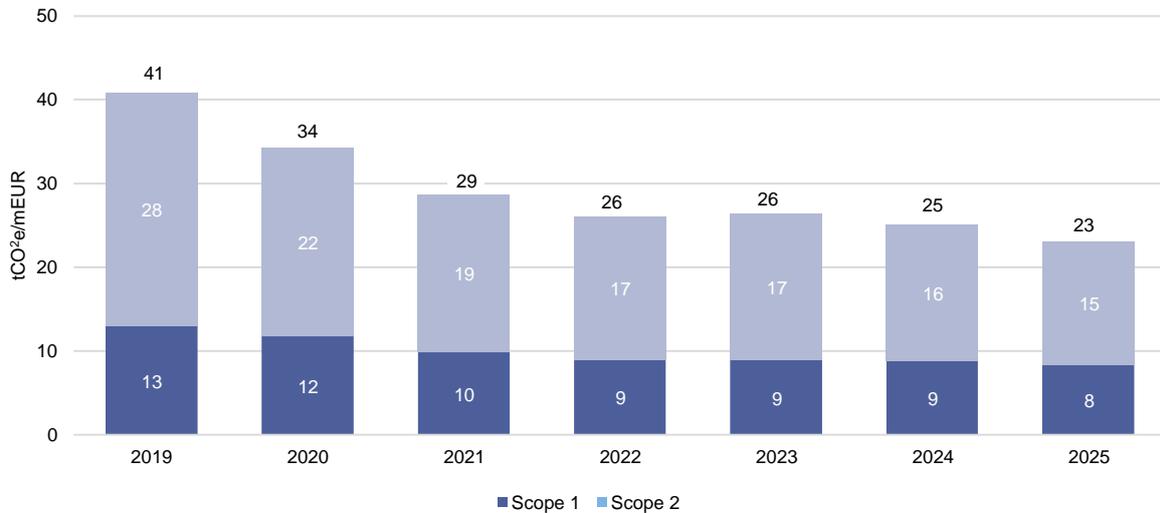


Figure 3. Scope 1 and 2 carbon intensity per mEUR (tCO<sub>2</sub>e/mEUR, market based)

**Acceleration of renewable electricity sourcing<sup>2</sup> (section 3.2.3)**

Eurofins reduced electricity-related emissions through lower electricity use and a significant increase in renewable electricity procurement. **The share of 100% green electricity in the total electricity consumption rose to 32% in 2025** (from 27% in 2024 and 8% in 2021).

**CO<sub>2</sub> Champions network and leadership accountability:**

A global network of over 150 CO<sub>2</sub> Champions supports business leaders in delivering defined CO<sub>2</sub>-reduction targets by translating network-wide emission reduction objectives into concrete local actions, with coordination and support from central sustainability teams.

**Social**

**Equality Driving Excellence (sections 4.1.1 and 4.1.4)**

Eurofins’ Equality Driving Excellence (EDE) initiative continues to be an important internal initiative dedicated to fostering a safe and inclusive work environment for all employees of Eurofins companies.

Each year, EDE introduces a theme to guide its programmes and trainings. In 2025, the Equality Driving Excellence (EDE) programme focused on **Together@Eurofins**, highlighting empathy and psychological safety as foundations for inclusive collaboration. The year’s initiatives launched with a network-wide kick-off, centred on building emotional intelligence, strengthening connections and fostering inclusive workplace behaviours through targeted trainings and events. Through the EDE programme, Eurofins hosts monthly diversity and inclusion trainings and events, with growing participation, an average of around 400 attendees per session, and consistently high satisfaction ratings. The EDE priorities are further reinforced by Eurofins’ commitment as a UN Women Empowerment Principles (UN WEPs) Signatory.

<sup>2</sup> For energy data, where available, primary data for the reporting year was used. When data for Q4 2025 was not available in time, alternative data from Q4 2024 – Q3 2025 was used. When primary data was not available to report, energy data has been estimated using data from a similar entity or using Eurofins’ average value for the KPI concerned. All collected energy data is extrapolated from the measured data to cover the entire Eurofins Group for all years. As a result, the reported figures should be interpreted as estimates and do not represent precise or verified values.

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Eurofins Equality Driving Excellence Initiative was established in 2019 to formalise our equality goals

Many laboratories offer shift patterns to suit the needs of those with families



Balanced representation of male and female colleagues in leadership positions in Eurofins companies

Our gender equality efforts are aligned with the Women's Empowerment Principles established by UN Women and the United Nations Global Compact

Figure 4. Equality and diversity

**External recognition of workplace culture:** Eurofins' commitment to an inclusive and positive workplace was recognised by leading external benchmarks, including Forbes' "World's Top Companies for Women" and "Top Companies for Women in America" in 2025 and securing the Financial Times' "Leaders in Diversity" ranking for the fifth consecutive year.

**Balanced and inclusive leadership:** Women represent approximately 57% of the total workforce and around 48% (47% in 2024) of all leadership levels combined (i.e., GOC members, Regional Business Line Leaders, National Business Line Leaders, Business Unit Leaders, and all other leaders), reflecting Eurofins' commitment to equal opportunities and merit-based selection.

### Health and safety (section 4.1.3)

In 2025, Eurofins reported **zero fatalities** across all operations, supported by established health and safety practices including local H&S management systems, mandatory incident reporting and root cause analysis, and the active engagement of the global Health and Safety network.

This network is formed by almost 400 local Health and Safety Champions that represent all Business Lines across the Eurofins Network of companies that conduct quarterly global virtual meetings to share best practices and align on Key Performance Indicators (KPIs).

### Training and skills development (section 4.1.2)

Eurofins continues to invest in training and skills development across its decentralised network. In 2025, focus remained on ensuring broad access to both centrally developed and locally driven trainings through the **Eurofins Learning Centre (ELC)**.

The **Eurofins Academy** coordinates the development of training aligned with equality and inclusion principles, offering multilingual content (21 languages) with accessibility features such as audio voice-over, subtitles and training notes. In 2025, more than 110 central trainings were available on the ELC, complemented by an expanding network of local training catalogues. At year-end, 72 training catalogues were active, hosting over 2,100 local trainings and covering approximately 91% of National Business Lines.

This combined central and local approach supports continuous skills development while respecting local regulatory and operational needs.

### Employment creation (section 4.1.1)

The Eurofins Network continued to expand in 2025, driven by sustained recruitment and targeted acquisitions. Total headcount reached 65,694 employees at year-end, representing an increase of about 5% compared to 2024, supporting business growth and service capacity worldwide.

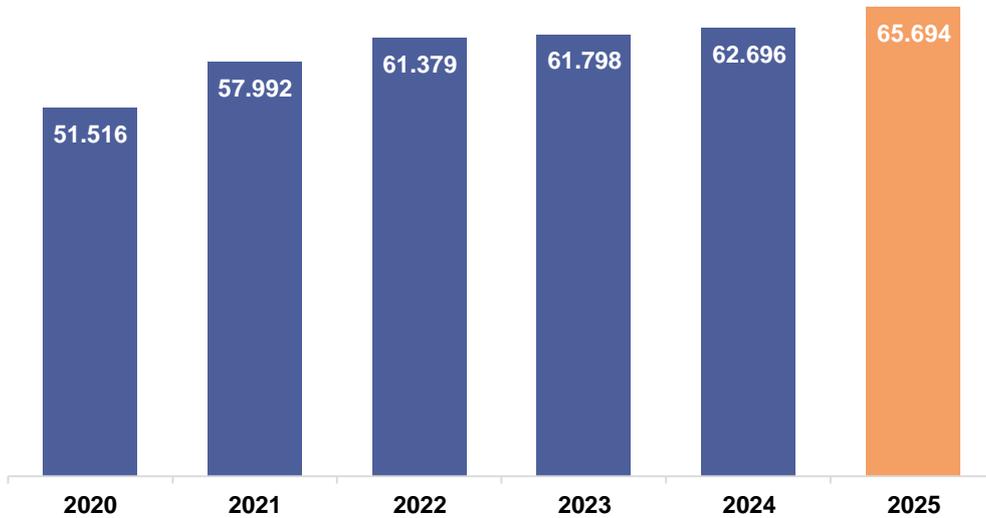


Figure 5. Eurofins Network Headcount

## Governance

The Executive Sustainability Committee and Board level Sustainability & Corporate Governance (S&CG) Committee work closely together to assess the adequacy and efficacy of Eurofins’ corporate sustainability strategy and related ESG performance indicators.

More customers are requiring participation in EcoVadis CSR assessments and as a result, annual surveys are completed both at the corporate level and by over 53 Eurofins subsidiaries. Of those participating in 2025, 6 have achieved a Platinum rating, 16 have achieved a Gold rating, 13 have achieved a Silver rating and 11 have achieved a Bronze rating.



### Honesty, integrity and human rights (sections 5.1.2 and 5.1.4)

Eurofins continued to embed integrity, compliance and respect for human rights across its decentralised network through comprehensive **Code of Ethics**, **mandatory compliance training programmes**, and clear leadership accountability at Group and local levels.

In 2025, the Eurofins Academy launched the annual reassignment of eight key compliance trainings, ensuring employees regularly refresh their knowledge. With strong leadership support, this focus on compliance has driven a 3 percentage point increase in completion rates, with **94% of employees now trained in the Eurofins Code of Ethics**. The total number of training hours spent on compliance related courses in the Global Eurofins Learning Management System (ELM) also increased to 142,035 hours (from 111,003 hours in 2024).

**Whistleblowing and speak-up culture:** In 2025, higher employee engagement and improved visibility of and accessibility to whistleblowing channels led to an increase in reported cases.

## Sustainable procurement and supply chain management<sup>3</sup> (section 5.1.3)

Eurofins promotes ethical, responsible and sustainable practices across its supply chain through the Eurofins Supplier Code of Ethics, embedded in purchasing terms and supported by sustainable procurement initiatives, supplier engagement and whistleblowing access. Requiring our suppliers to comply with and acknowledge the Eurofins Code of Ethics sets clear expectations that all entities within our supply chain demonstrate compliance with labour laws and human rights stipulations. In 2025, Eurofins' Supplier Code of Ethics has been agreed to or acknowledged by vendors accounting for **55% of Eurofins' total purchasing spend and 95% of core supplier spend is covered by formal acknowledgement of the Code.**

## Eurofins specific

### Quality management (section 6.1)

In 2025, Eurofins continued to operate a mature and well-established **Quality Management framework** across its decentralised laboratory network. Accredited Quality Management Systems, independent audits, proficiency testing programmes, structured handling of non-conformities and customer feedback, and ongoing quality training collectively confirmed the effectiveness and consistency of quality governance supporting reliable, compliant and high-quality testing services.

### Cybersecurity and data protection (section 6.2)

Eurofins continued to enhance its cybersecurity maturity in 2025, maintaining BitSight scores above 700/820 across all 22 monitored IT perimeters, with 77% scoring above 740. External benchmarks further confirm this progress, with CyberVadis awarding Eurofins a 970/1000 score (Mature level) and SecurityScorecard improving to 85/100.

Independent assurance and certification: In 2025, Eurofins successfully renewed its SOC 2 Type 1 attestation and achieved ISO 27001:2022 certification for the Group security function, reinforcing confidence in its information security governance, operational controls and data-protection practices.

### Quality of service and customer satisfaction (6.3)

In 2025, Eurofins continued to demonstrate strong service quality and responsiveness across its decentralised network of laboratories. As part of the Net Promoter Score (NPS) programme, over 208,000 customer responses were received, with a response rate of 12.5%, and a Network-wide NPS of 73.1. Weighted by FTE, more than 95% of all Eurofins FTE working in Operating Entities are reporting NPS.

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<sup>3</sup> The figures include estimates and extrapolations based on currently available information and should therefore be interpreted as indicative estimates rather than precise or verified values.

## 1.4 Giving Back

United Nations Sustainable Development Group (UNSDGs)



GRI Standard/Disclosure: 413-1, 203-1



### Voluntary disclosure: The Eurofins Foundation – advancing societal impact

At Eurofins, giving back to the communities in which we do business and to organisations in need is a top priority – both at a local level as well as at a Group level. Every year, many Eurofins companies and laboratories engage in activities to support local charitable organisations, and since its official creation in 2019 as a Belgian Public Interest Foundation, the Eurofins Foundation has been providing financial support to NGOs, charities, and not-for-profit social enterprises.

The projects funded by the Eurofins Foundation span a wide range of ESG-related topics including: environmental protection, improved nutrition and public health, social entrepreneurship, STEM education, and uplifting communities - helping social, not-for-profit organisations that align with Eurofins' Vision, Mission and Values and which are active in local communities where Eurofins staff live and work. The Eurofins Foundation also ensures that all selected projects have a focus on equality and sustainability. The work of the Eurofins Foundation reflects the Eurofins Group's commitment to contributing to global sustainable development and our ambition to generate positive societal impact beyond our core operations.

The Eurofins Foundation is managed by a Secretariat, supported by a Steering Committee, elected for a three-year term, which as of December 2025 was comprised of 19 Eurofins employees representing our major business lines and geographic footprint. For full details about the scope of the Eurofins Foundation, please visit our website at <https://www.eurofins.com/eurofins-foundation/>.

Since its inception in 2019, the Eurofins Foundation has donated over nine million euros to projects and organisations that share the commitments of the global Eurofins community. This equates to 457 grants, and in 2025, the Eurofins Foundation committed to an additional 52 grants to support projects in numerous countries around the world.

The Eurofins Foundation's philanthropic activities fall outside the scope of ESRS S3 (Affected Communities), which focuses on impacts, risks and opportunities arising from or related to Eurofins' operational activities. However, Eurofins has chosen to disclose them as an expression of our corporate values and long-term commitment to sustainability and societal engagement.



**CureCervicalCancer**

**Mobile health: HPV testing and treatment for women**

*Project Country: Kenya*

CureCervicalCancer (CCC) is a U.S. and Kenya-based non-profit committed to eliminating cervical cancer through early detection and prevention in low-resource settings. Since its foundation, CCC has screened over 213,000 women, treated 16,000, and trained 3,700 healthcare workers. Its model combines home-based HPV self-testing, mobile treatment clinics, and digital health tools to deliver care directly to underserved communities.

In 2025, the Eurofins Foundation selected CCC’s ‘Mobile Health for Mamas’ project, which provides WHO-endorsed HPV testing and same-day treatment to women in remote Kenyan regions. Cervical cancer is almost entirely preventable, yet it remains the leading cause of cancer deaths among Kenyan women—nine women die daily, and only 16% have ever been screened. Barriers such as cost, distance, and stigma delay care until symptoms appear, when treatment options are limited.

CCC will provide screening for 38,000 women, 1,500 directly funded by the Eurofins Foundation. This initiative will accelerate Kenya’s progress toward the global goal of eliminating cervical cancer.



**Sacred Valley Health**

**Healthy communities: Combatting chronic malnutrition and anemia**

*Project Country: Peru*



Sacred Valley Health (SVH) is a community-based public health organisation serving rural Indigenous communities in Peru’s Sacred Valley. Founded in 2010, SVH evolved from a mobile clinic to a sustainable Community Health Worker (CHW) model that empowers local women as health educators and leaders. This approach strengthens rural health systems, improves nutrition, promotes environmental health, and builds lasting community leadership.

In 2025, the Eurofins Foundation selected SVH’s ‘Healthy Communities’ programme, targeting chronic malnutrition and anaemia among school-aged children and their families. While national programmes focus on children under five, older children remain vulnerable, facing limited diets due to high-altitude farming challenges and increased reliance on processed foods.

The programme will train 40 Indigenous women from 13 villages as CHWs to deliver nutrition education and lead community projects addressing local barriers to healthy diets. By investing in local leadership, the initiative will promote sustainable change, improve dietary diversity, reduce anaemia, and foster gender equity—creating a replicable model to

address rural health and nutrition needs in other communities.

## The Way Youth Zone

# Healthy futures: Equipping vulnerable young people to thrive

*Project Country: United Kingdom*

**The Way Youth Zone** is a vibrant youth centre in Wolverhampton, offering a safe, inclusive space for young people aged 8–18 (and up to age 25 with additional needs). Open six days a week, it welcomes over 620 young people weekly, providing 21+ creative, recreational, and sports activities for just £0.50 per session.

In a city where 31% of children live in poverty—far above the national average—the organisation tackles the effects of deprivation, including poor health, mental health challenges, and social isolation. Through early intervention, The Way empowers young people to thrive, fostering confidence, friendship, and well-being.

In 2025, the Eurofins Foundation selected ‘Healthy Futures’, an initiative designed to break cycles of disadvantage and equip vulnerable youth and families with tools for healthier, more sustainable lives. The programme combines workshops, physical activities, and educational trips to build resilience, life skills, and environmental awareness. Participants will learn to cook nutritious meals, budget, grow produce, and engage in sustainability projects like rainwater harvesting and community clean-ups.



## Partners for Environmental Stewardship

# Sunnyside: creating the first urban nature preserve in Lancaster (Pennsylvania)

*Project Country: United States*

**Partners for Environmental Stewardship (PES)** is creating Lancaster's first urban nature preserve and Environmental Center of Excellence on the Sunnyside Peninsula along the Conestoga River (Pennsylvania, USA). This transformative project will protect wildlife habitat, restore ecological health, and reconnect communities with nature.

Lancaster County is critical to the health of Chesapeake Bay, yet over half its streams are impaired by runoff and pollution. Riverfront communities—largely low-income and minority—lack access to clean water and green spaces.

In 2025, the Eurofins Foundation selected the project ‘Master Site Design, Phases II–V for the 70-acre Sunnyside Nature Preserve and future Environmental Center’. The design will integrate ecological restoration, flood resilience, and community priorities into concept plans refined through stakeholder engagement. The project will guide habitat protection, trail networks, green infrastructure, and educational features, creating equitable access to outdoor spaces and fostering environmental literacy.



**Borneo Nature Foundation**

## Peatland restoration: Reducing fire risk and protecting biodiversity

*Project Country: Indonesia*



**Borneo Nature Foundation** (BNF) is a conservation charity in Central Kalimantan, Indonesia, dedicated to protecting and restoring tropical forests and peatlands. Since 1999, BNF has safeguarded ecosystems like Sebangau National Park and the Rungan Landscape—home to critically endangered orangutans and gibbons—through research, restoration, and community empowerment. Its work includes peatland rewetting, fire prevention, biodiversity monitoring, and environmental education.

In 2025, the Eurofins Foundation selected the project 'Restoring Sebangau's Peatlands: Community Action to Reduce Fire Risk and Protect Biodiversity'. Sebangau hosts the world's largest protected population of Bornean orangutans (~8,000) and is comprised of over 1,100 species, yet its peatlands have been degraded by illegal logging and drainage canals, leaving them dry and highly flammable. Fires now occur annually, destroying habitats, releasing carbon, and harming health.

The project will build 20 community-led dams to block canals, rewetting 760 hectares and reducing fire risk across 19,000 hectares. Local families will be trained and employed in restoration, planting native saplings for long-term stability, and environmental education will foster future conservation leaders.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Introduction / Eurofins' Contribution to United Nations Sustainable Development Goals

## 1.5 Eurofins' Contribution to United Nations Sustainable Development Goals

In 2015, the United Nations Member States set up 17 Sustainable Development Goals, hereafter referred to as 'UNSDGs'. The goals form an urgent call for action by countries, governments and organisations to eliminate poverty and inequality and ensure protection of the planet by 2030. Eurofins continues to transform and improve business models, testing services and community engagement to positively contribute to societal development and environmental protection. We are finding innovative ways to serve as an ESG enabler for our customers and expand our sustainability services through cutting edge technology and development of new test methods that relate directly to and enhance our alignment with the UNSDGs. Our testing services provide support and necessary data quickly and accurately which allows decision-makers, whether medical physicians, governments, the biopharmaceutical sector, or numerous other industries, to make choices that positively impact people, the environment and mitigate risks. Eurofins believes its businesses are consistent with and support 16 of the 17 of the UNSDGs both at Group Service Centres level, for example through the Eurofins Foundation, the Eurofins Academy, the Livelihoods Carbon Fund (LCF), and Equality Driving Excellence ('EDE') and through the activities of our Business Lines. Where possible, Eurofins quantifies its impact to the UNSDGs via relevant KPIs - refer to the 3.1 Safeguarding the Environment Through Our Testing Activity. For topics where quantifiable KPIs are not applicable, qualitative impact is discussed in the relevant section. The table below sets out the areas where Eurofins activities specifically align with the UNSDGs across our various businesses:

|    | <br>BioPharma<br>Clinical<br>Diagnostics<br>Forensic<br>Services<br> | Agro Testing<br>Agroscience<br>Services Food &<br>Feed Testing<br> | Environment<br>Testing<br> | Consumer Product<br>Testing Sustainability<br>Services<br> | Group Service<br>Centres (Foundation<br>+ Academy + LCF +<br>EDE) |
|----|--|---|---|---|---|
| 1  | No Poverty   | ●   |   |   | ●   |
| 2  | Zero Hunger  |   | ●   |   | ●   |
| 3  | Good Health and Well-being   | ●   | ●   | ●   | ●   |
| 4  | Quality Education  |   |   |   | ●   |
| 5  | Gender Equality  |   |   |   | ●   |
| 6  | Clean Water and Sanitation   |   | ●   | ●   | ●   |
| 7  | Affordable and Clean Energy  |   |   | ●   | ●   |
| 8  | Decent Work and Economic Growth  |   |   |   | ●   |
| 9  | Industry, Innovation and Infrastructure  |   |   | ●   | ●   |
| 10 | Reduced Inequalities   |   |   |   | ●   |
| 11 | Sustainable Cities and Communities   |   |   |   | ●   |
| 12 | Responsible Consumption & Production   |   | ●   | ●   | ●   |
| 13 | Climate Action   |   | ●   | ●   | ●   |
| 14 | Life Below Water   |   | ●   | ●   | ●   |
| 15 | Life on Land   |   | ●   | ●   | ●   |
| 16 | Peace, Justice and Strong Institutions   | ●   |   |   | ●   |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Introduction / Eurofins' Contribution to United Nations Sustainable Development Goals

Across all business lines, 99% of Eurofins turnover, 100% of its operational expenditures (OpEx) and 92% of its capital expenditures (CapEx) falls into an area of activity that supports one or several of the UNSDGs. This shows the impact that “Testing for Life” has on all aspects of Sustainable Development. Some recent examples of how a select few of our Business Lines contribute not only directly to UNSDGs, but also serve as an ESG enabler to our customers are highlighted below.

### 2 Zero Hunger



#### Food and Feed Testing



##### Contributes to UN SDG 2:

- Establishing the safety, composition, authenticity, origin, quality, traceability and purity of food and feed products.
- Offering comprehensive nutritional analysis and compliant labelling services for food, pet food, feed, commodities and dietary supplements.

### 3 Good Health and Well-being



#### Clinical Diagnostics



##### Contributes to UN SDG 3:

- Offering clinical diagnostic tests that factor into approximately 70% of decisions that doctors make for patient healthcare ranging from general wellness (e.g., blood panels) to critical decisions including organ transplant donor compatibility, neurodegenerative disease diagnoses, cardiovascular disease risk evaluations and a wide variety of female reproductive health matters including infertility issues.
- Leading the way on genetic and metabolic testing to guide personalised medicine based on a patient's unique profile.

### 3 Good Health and Well-being



#### BioPharma Product Testing Services



##### Contributes to UN SDG 3:

- Performing testing on all starting materials, process intermediates, drug substances and finished products to support all phases of the drug development process for both pharmaceutical and biopharmaceutical drug products.
- Offering comprehensive testing services for medical devices and combination products (e.g., ophthalmic products, drug coated implants, prefilled syringes, surgical masks, containers, etc.) to comply with FDA requirements depending on the classification and intended use.

### 7 Affordable and Clean Energy



#### Consumer Product Testing



##### Contributes to UN SDG 7:

- Offering a variety of compliance services for manufacturers, installers and operators involved in renewable energies including testing for equipment used for wind turbines, solar and photovoltaic modules and electrical vehicles charging stations.
- Accredited energy efficiency testing and certification services enabling manufacturers, retailers and their supply chains to demonstrate product quality and energy efficiency (e.g., Ecodesign Directive 2009/125/EC, 2012/27/EU, Energy Labelling Directive 2017/1369, and ENERGY STAR® programme).

### 15 Life on Land



#### Sustainability Services



##### Contributes to UN SDG 15:

- Offering biodegradability testing and related services (e.g., microplastic testing, ecotoxicity testing, compostability testing, biobased content testing) to enable our customers to provide more sustainable consumer products and validate green claims through metrics and measurements.
- Certifications or management tools to enable our customers to confirm their commitment and dedication to eco-friendly corporate practices (e.g., air quality monitoring, vegan verification, chemical management tools, Leather Working Group (LWG) audits).

### 16 Peace, Justice, and Strong Institutions



#### Forensic Services



##### Contributes to UN SDG 16:

- Outstanding expertise in all areas of forensic DNA analysis including DNA profile interpretation and comparison for suspects and DNA bodily fluid material analysis for crime scenes to assist police forces and legal services with investigations.
- Handwriting comparison, signature analysis, reconstruction of shredded documents and analysis of suspected counterfeit documents to help authorities to detect fraud and solve criminal cases.

## 2 General Disclosures (ESRS 2)

### 2.1 Strategy

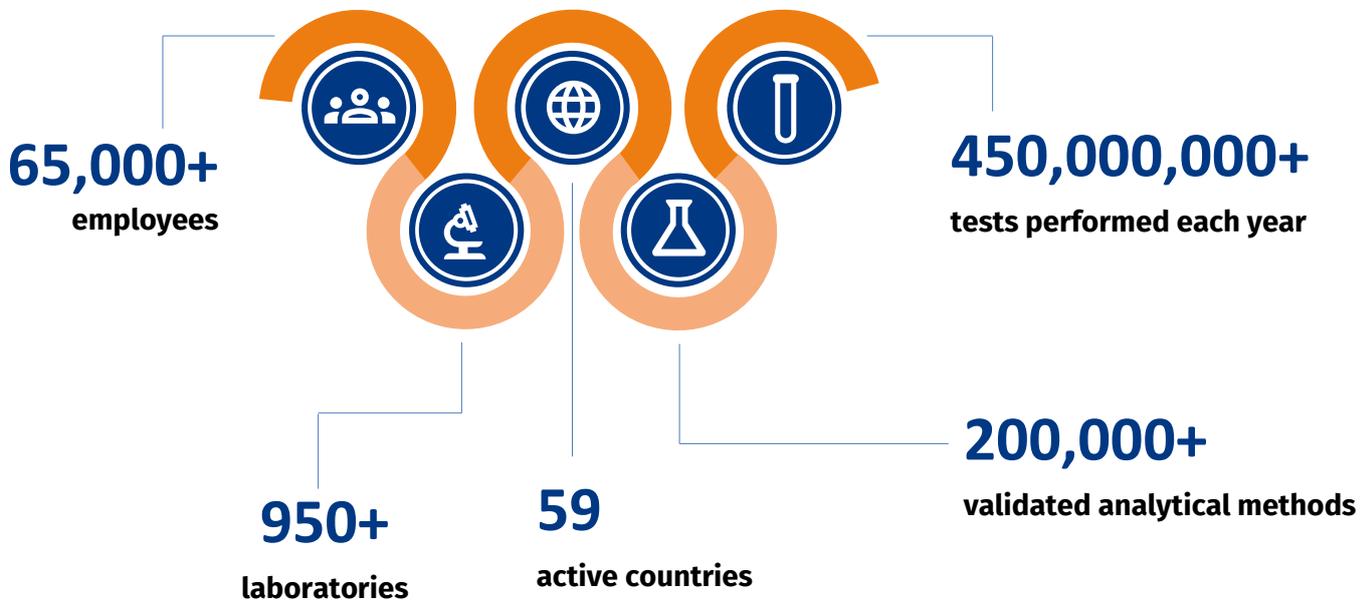
#### 2.1.1 Strategy, Business Model and Value Chain (SBM-1)

GRI Standard/Disclosure: 2-1, 2-6, 2-7, 2-28, 3-3 (Material Topics)

##### Key elements of Eurofins' strategy

Eurofins Scientific S.E., based in Luxembourg and listed on the stock market since October 1997, has been a member of the CAC 40 since September 2021. In 2025, Eurofins' revenues amounted to €7,296m and its adjusted EBITDA stood at €1,641m.

Eurofins is a leading provider of analytical and testing services, with an international network in 59 countries generally specialised by end client markets and operating more than 950 laboratories, with more than 65,000 employees, a portfolio of over 200,000 analytical methods and more than 450 million tests performed each year to evaluate the safety, identity, composition, authenticity, origin, traceability, and purity of a wide range of products, as well as providing innovative clinical diagnostic testing services and in-vitro diagnostic products. Eurofins is the global leader of the Testing, Inspection and Certification (TIC) Industry and a member of the TIC Council, an international association representing independent testing, inspection and certification companies.



As a network of companies sharing the same vision, Testing for Life, we consider it our obligation to make a positive impact on the environment and humanity. Our mission is to contribute to a safer and healthier world, through the provision of high-quality analytical services, and our policies incorporate a strong focus on the ethical, social and environmental aspects of doing business that are in alignment with the United Nations Sustainable Development Goals.

For our own activities, our commitment to operate in a sustainable way is a natural extension of what we do. We rely on and require the ethical and compliant conduct of our leaders, employees and partners in all aspects of our companies' business. These obligations are clearly defined in our Code of Ethics and Core Compliance Documents, as well as by our whistleblowing procedures and Governance Committees. Outside of work, our employees have also set up local social and environmental initiatives to reduce their environmental impact and give back to their own communities at a regional level. Eurofins believes that our global footprint gives us the opportunity to have a long-lasting positive impact on the environment and society, and we embrace this opportunity by championing ESG initiatives that work towards a more sustainable future.

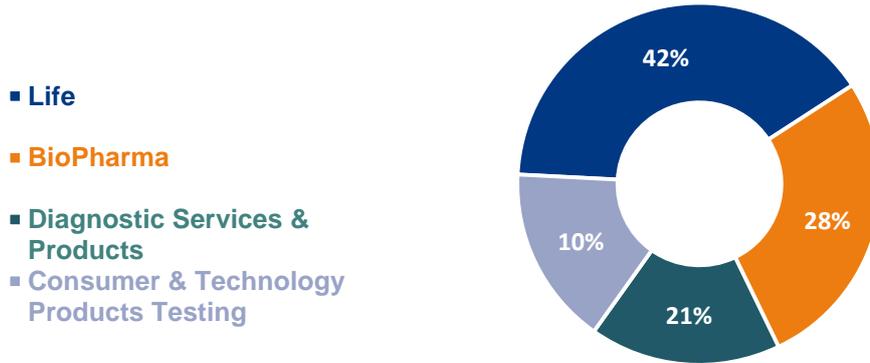
##### Significant markets and customer groups

The Eurofins Network serves a broad client base including pharmaceutical and biotech companies, food producers, retailers, environmental agencies, healthcare providers, manufacturers of consumer products, and public institutions, among others, through four major areas of activities:

- **Life:** Food and Feed Testing, Agro Testing, Environment Testing
- **BioPharma:** BioPharma Services, Agrosiences, Genomics, Forensic Services
- **Diagnostic Services & Products:** Clinical Diagnostics Testing, In Vitro Diagnostics (IVD) Solutions
- **Consumer & Technology Products Testing:** Consumer Product Testing, Advanced Material Sciences

These markets remain core and did not materially change in 2025.

The distribution of revenue by area of activity is illustrated in Figure 8 below.

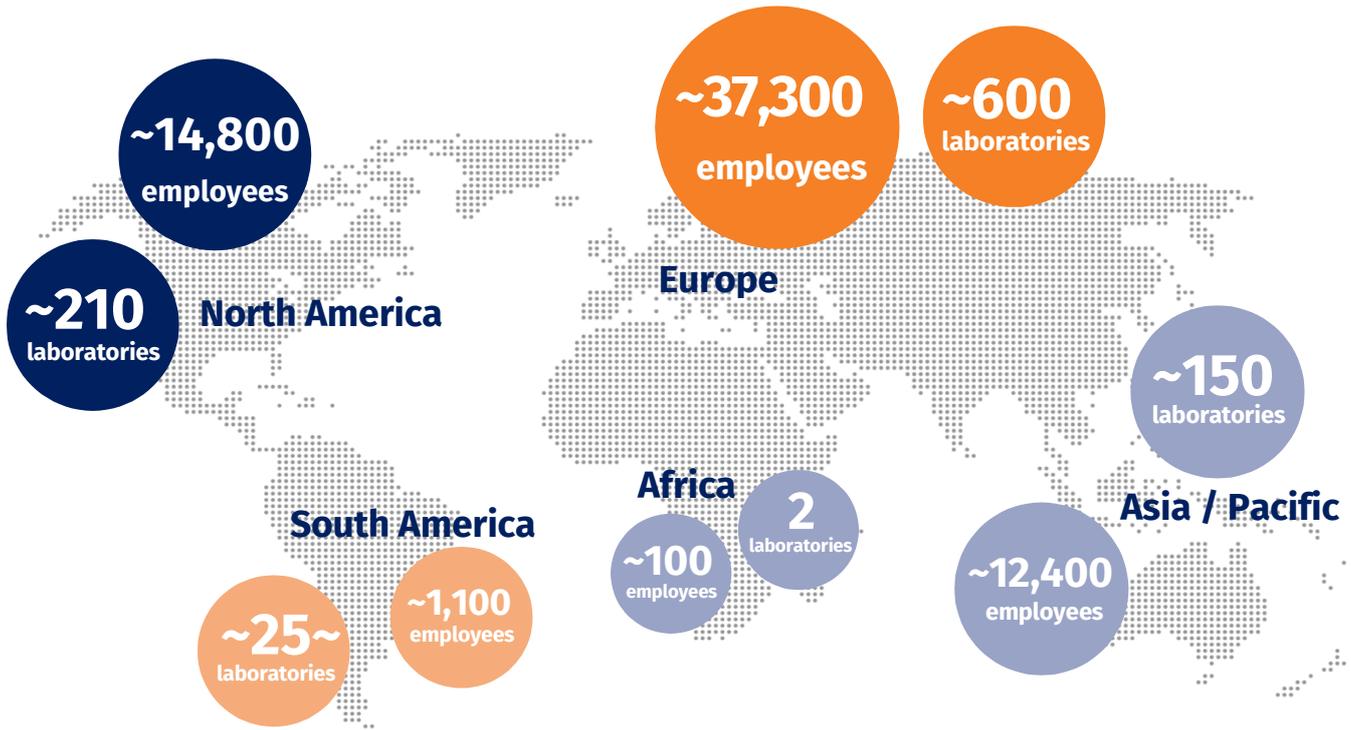


**Figure 8.** Revenue by Area of Activity in 2025

Further detail on our services and markets can be found in section 2.2 - Our Businesses, of the Management Report within Eurofins Annual Report.

## Geographical footprint

Eurofins has a global presence, with significant operations across Europe, North America and Asia-Pacific, over 65,000 employees across a network of independent companies in 59 countries and operates over 950 laboratories .



**Figure 9.** Eurofins Geographical Footprint

GRI Standard/Disclosure: GRI 2: 2-23

## OUR VISION

Our long-term aspiration

**To be the Global Leader in Testing for Life.**

## OUR MISSION

Why we are here – the cause/purpose of our business

**To contribute to a safer and healthier world by providing our customers with innovative and high quality laboratory, research and advisory services whilst creating opportunities for our employees and generating sustainable shareholder value.**

## OUR VALUES

What we stand for/what is important for us

### Customer focus

- Delivering customer satisfaction by listening to and exceeding customer expectations
- Adding value for our customers through our services
- Seeking innovative solutions to help our customers achieve their goals

### Quality

- Delivering quality in all our work; providing accurate results on time
- Using the best appropriate technology and methods
- Seeking to improve or change our processes for the better

### Competence and Team Spirit

- Employing a diverse team of talented and competent staff
- Investing in training and creating rewarding and equitable career opportunities
- Recognising and encouraging outstanding performance

### Integrity

- Behaving ethically and socially responsible in all our business and financial activities
- Demonstrating respect and inclusivity towards our customers and our staff
- Operating sustainable environmental policies



## Business model and value chain

Eurofins operates a network of state-of-the-art laboratories and equipment to remain at the forefront of scientific innovation and provide our clients with the highest level of quality and service and the best possible turnaround time (TAT). The decentralised structure of entrepreneur-led companies promotes closer relationships with, and more individualised services for clients, while fostering business agility and scientific innovation. Each Eurofins laboratory strives for operational excellence and aspires to be the best partner to its clients by leveraging the network's capabilities. The network is supported by Group and National Service Centres and global procurement and IT systems. The value chain consists of **Eurofins' own operations, upstream suppliers, and downstream users** of test results. The significant value chain elements that relate to material sustainability impacts, risks and opportunities are described below.

### Inputs

Eurofins partners with a global base of suppliers providing:

#### Consumables

- Laboratory reagents, chemicals and disposables

#### Laboratory equipment

- Analytical instruments
- Machinery and facility maintenance
- Calibration and servicing

#### IT solutions and digital infrastructure

- IT hardware and cloud services
- Laboratory Information Management Systems (LIMS)
- Software development and integration support



All Eurofins suppliers are governed by the Eurofins Supplier Code of Ethics and sustainable procurement processes requiring responsible sourcing, compliance, quality and business continuity.

### Own operations

#### Laboratory operations

- Research and development (new analytical methods)
- Laboratory testing and diagnostics services
- Quality assurance and accreditation management
- Commercial and client engagement activities

These activities represent the centre of Eurofins' scientific value creation and generate the most material environmental impact (energy use, waste, consumables).

#### Service Centre operations

- Mergers and Acquisitions (M&A), strategic planning and resource allocation
- Finance, Accounting, Tax, Corporate Financial Oversight
- Procurement, Credit management
- Communication and Investor Relations
- Corporate Branding / Marketing
- Legal
- Financial and ESG reporting
- Internal Audit

These functions ensure global governance, standardisation and compliance across the network.



#### Human capital

- Recruitment and retention
- Employee development, performance management and compensation
- Labour relations

Human capital management is central to Eurofins' ability to operate highly specialised laboratories and ensure scientific quality.

### Information Technology

- IT governance and business alignment
- IT infrastructure and security
- Development and deployment of IT solutions
- Data confidentiality, integrity and availability
- IT operations continuity

Robust IT systems support data-driven laboratory operations and information security

### Downstream activities – outputs and users

The output of Eurofins' activities is the distribution of scientific test results, analytical data and certifications to:

- **Clients** (B2B, governments, healthcare providers, manufacturers)
- **End-users and society**, indirectly benefiting from improved public health, product safety and environmental protection

These outputs support Eurofins' customers in regulatory compliance, product development, environmental monitoring, risk reduction and sustainability performance.

Eurofins' broad range of services are important for the health and safety of people and our planet and facilitate the validation that food and water is safe, pharmaceutical products are effective, and the environment is protected.

Our Food and Feed Testing services include testing services for the assessment of the safety, purity, composition, authenticity, and traceability of food products and ingredients, training, consulting, auditing and certification for the implementation of consistent and high-quality food safety measures, and Research and Development supports to ensure products are up to date with food hazards and trends.

Eurofins' Environment Testing services comprise the testing of soil, sediment, solid waste; ground, surface, drinking, recycled and wastewater; air, tissue, biologics (including biomonitoring using serum and whole blood), building materials and constituents of the Built Environment and biofuels among others for contaminants and impacts on human health.

Our BioPharmaceutical Services range from compound discovery and clinical research through to manufacture and release of pharmaceutical products and post-approval/marketing. We offer clients services including Discovery, Preclinical/Early Development, CDMO, BioPharma Product Testing, Bioanalytical, Early Clinical Development, Central Laboratory, Specialty Clinical Trial Laboratory, Anatomical Pathology and Professional Scientific Services® (PSS) Insourcing Solutions.

Eurofins' Clinical Diagnostics business contributes to every stage of patient care: from genetic predisposition to prevention, diagnosis, treatment monitoring and even prognosis, with tests for Women's Health, Transplantation, Oncology and Infectious Disease among others.

Our Consumer Product Testing services include Testing, Product Compliance and Regulatory services, and Training, Audit and Inspection services for a range of products such as cosmetics, textiles, shoes and apparel, toys, wireless devices and electronic products.

Our In Vitro Diagnostics Solutions business, Gold Standard Diagnostics, provides diagnostic technologies and instruments, including Enzyme-Linked Immunosorbent Assay (ELISA)-based systems (instruments and assays), rapid lateral flow tests as well as polymerase chain reaction (PCR)-based assays.

### Factors influencing the value chain:

Eurofins' value chain is shaped by:

- **Eurofins' Vision**, to be the Global Leader in Testing for Life, **Mission** and **Values** (reported on page 23)
- **Legal and regulatory compliance requirements**, including health, safety, chemical, diagnostic, clinical and environmental standards
- **Macroeconomic trends and market dynamics**, affecting client sectors such as food, pharma, and consumer products
- **Environmental considerations**, including energy use, climate-related impacts and resilience

For more information on our businesses, business model and value chain, please see sections 2.2 - Our Businesses, and 2.4 – Our Business Model, of the Management Report within Eurofins Annual Report.

The following diagram illustrates the main upstream suppliers, core operational processes and downstream users that form the Eurofins value chain.

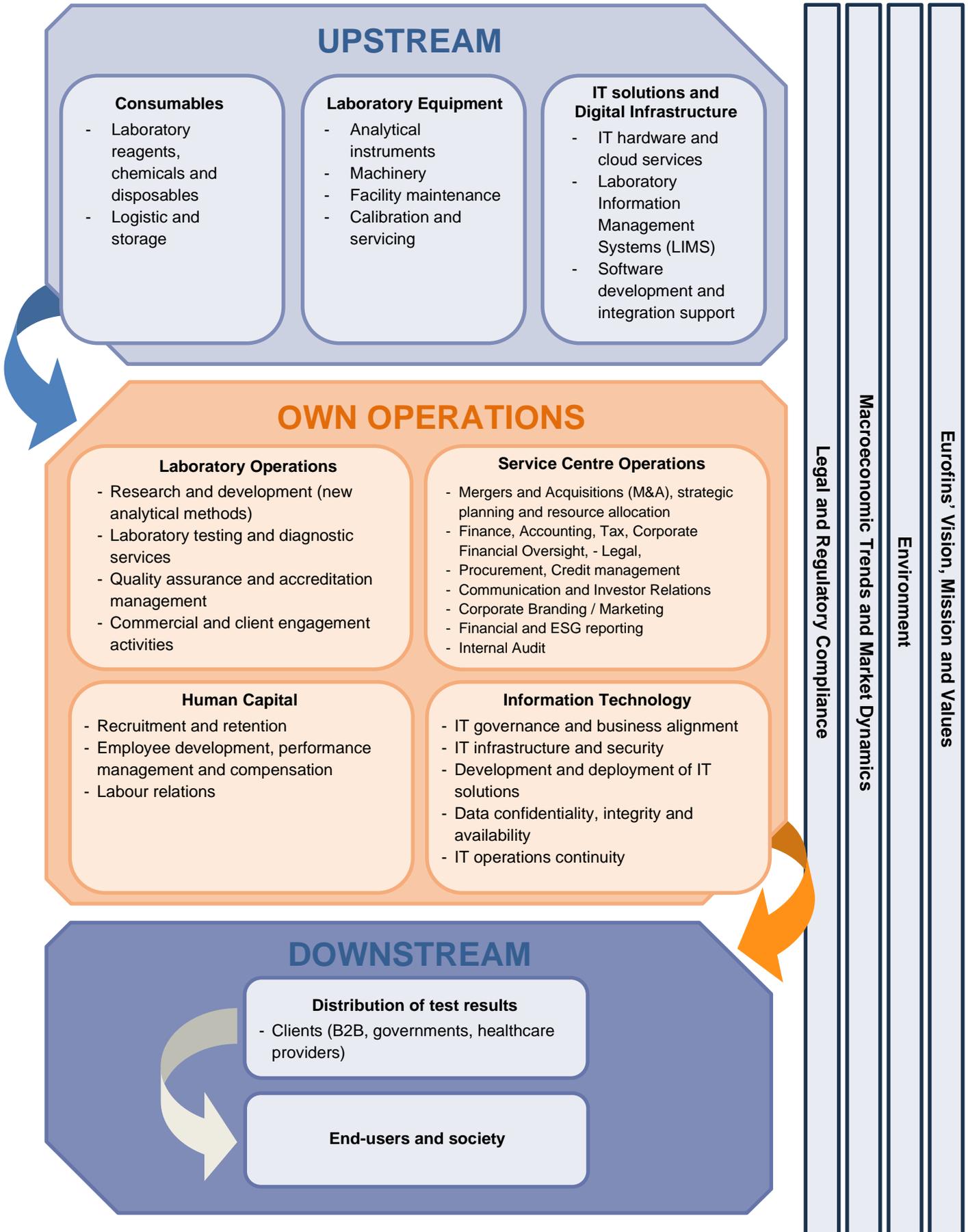


Figure 10. Eurofins value chain overview

## 2.1.2 Interests and views of stakeholders (SBM-2)

### GRI Standard/Disclosure: 2-29

To complete the 2025 Double Materiality Assessment (DMA), Eurofins applied a structured stakeholder engagement approach. Stakeholders are identified and scoped annually through a dedicated Stakeholder scoping workshop, using the Eurofins value chain and prior-year engagement results as a guide. The output from this scoping workshop is validated by the Executive Sustainability Committee and by the Sustainability & Corporate Governance Committee to ensure alignment with Eurofins' strategic priorities and CSRD requirements.

### Stakeholder groups and engagement approach

For the 2025 DMA, Eurofins engaged with a focused set of stakeholder groups, selected for their relevance to the value chain and their ability to provide high-quality, decision-useful input on impacts, risks and opportunities:

- **Employees** and employee representatives (including HR leaders in key countries, CO<sub>2</sub> Champions, HSE Champions, Quality Managers and Equality Ambassadors, Regional Business Leaders);
- **Clients**, represented by Regional Business Line Leaders;
- **Suppliers**, represented by Group Purchasing leadership;
- **Investors and the majority shareholder**, represented by the Investor Relations function;
- **Banks and credit investors**, represented by the Group Treasury function;
- **Insurers**, represented by the Group insurance function;
- **Enterprise Risk Management (ERM) leadership**;
- **Sector bodies, competitors and peers**, primarily through the TIC<sup>4</sup> Council's [voluntary guidance](#) and benchmarking of sustainability disclosures.
- **Environment (as a silent stakeholder)**, represented by a member of the Eurofins CO<sub>2</sub> Champions network.

Eurofins conducts engagement largely through credible internal proxies (subject-matter experts and senior leaders) who regularly interact with the relevant stakeholder groups and can consolidate their perspectives. This proxy-based approach is used to ensure that engagement is:

- informed by structured and up-to-date knowledge of stakeholder expectations;
- focused on the most relevant topics and sub-topics;
- efficient and comparable across the full set of ESRS sub-topics.

Engagement is organised in two main phases:

1. Collection of topic-specific insights from proxies to create a long list of potential impacts, risks and opportunities (IROs) across ESRS sub-topics; and
2. A scoring phase in which the same proxies support the assessment of impact materiality (based on scale, scope, irremediability and likelihood) and of financial materiality (based on potential financial impact and likelihood) of IROs. The approach is aligned with Eurofins' ERM framework.

### Purpose of engagement and use of outcomes

The purpose of stakeholder engagement is to:

- ensure that the DMA captures the perspectives of those most affected by, or able to influence, Eurofins' activities;
- identify, assess and prioritise material IROs for each ESRS topic and sub-topic;
- glean insights which are beneficial to the development of Eurofins' strategy, risk management and due diligence processes.

The results of the stakeholder engagement are documented in a DMA evidence repository and feed directly into the selection of material topics, the definition of key actions and the development of related metrics and targets.

### Stakeholder interests and views

Through the DMA process, Eurofins has gained a structured understanding of stakeholder interests and views. This understanding is based on consultation and analysis of representative inputs, and include insights such as:

- **Employees and their representatives:** expectations on health and safety, fair and inclusive working conditions, development and career opportunities;
- **Clients and business leaders:** the need for reliable, timely and high-quality testing services that support their own risk management and sustainability objectives;

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<sup>4</sup> Testing Inspection and Certification

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

General Disclosures (ESRS 2) / Strategy

- **Suppliers:** expectations regarding fair purchasing practices and clear, proportionate sustainability requirements;
- **Investors, banks and insurers:** focus on climate-related and other ESG risks, governance, resilience, and transparent, decision-useful sustainability disclosures; these stakeholders are considered **key users of Eurofins' ESG Report**, and their expectations are therefore incorporated into the assessment of financially material impacts, risks and opportunities;
- **Sector bodies, competitors and peers:** emerging TIC-sector practices on double materiality, value-chain due diligence and service-related impacts.

These interests and views have informed the identification and prioritisation of Eurofins' material impacts, risks and opportunities and are reflected in the resulting list of material ESRS topics.

## 2.1.3 Material Impacts, Risks and Opportunities and Their Interaction With Strategy and Business Model (SBM-3)

### GRI Standard/Disclosure: 3-1, 3-2, 3-3

Eurofins' 2025 Double Materiality Assessment (DMA), performed in line with ESRS 1 and ESRS 2, identifies the sustainability Impacts, Risks and Opportunities (IROs) that are material for the Group and links them to its strategy and business model.

### Overview of material IROs and where they arise in the value chain

The table below summarises the material IRO clusters, grouped by ESRS topic, with their main value-chain concentration and dominant time horizon. A detailed IRO register is maintained internally.

**Table 1.** Summary of material IROs

| Topic                    | Sub-Topic   | IRO Title & Description   | Type of Materiality | Type of IRO | Value Chain | Time Frame |
|--------------------------|---|---|---------------------|-------------|-------------|------------|
| ESRS E1 - Climate Change | Climate Change Adaptation   | <b>Physical climate risk (extreme weather events)</b><br>Risk of business interruption, damage to sites and assets, and potential safety impacts from increasing likelihood and severity of storms and floods.                                    | FM                  | R           | U, OO       | MT, LT     |
|                          | Climate Change Mitigation   | <b>Contribution to climate change through GHG emissions</b><br>Negative environmental impact from emissions from laboratories, logistics and selected upstream activities.  | IM                  | I-          | U, OO       | MT, LT     |
|                          | Energy  | <b>Energy efficiency and move to more efficient buildings</b><br>Opportunity to reduce emissions and operating costs through more energy-efficient buildings and equipment; positive environmental impact via lower energy use.                   | FM                  | I+          | OO          | ST, MT, LT |
| ESRS S1 – Own Workforce  | Working Conditions / Secure Employment, Adequate wages                              | <b>Secure employment and working conditions</b><br>Secure jobs, predictable conditions and adequate wages support well-being, engagement and service quality; perceived inadequate wages create retention and reputational risks.                 | IM                  | I+, I-, R   | OO          | ST, MT, LT |
|                          | Working Conditions / Health and Safety  | <b>Health, safety and prevention of accidents</b><br>Comprehensive H&S programmes and safe workplaces have a strong positive impact on employees and continuity of operations; residual risk of serious accidents or fatalities remains material. | IM                  | I+, R       | U, OO       | ST, MT     |
|                          | Working Conditions / Work-Life Balance, Working time                                | <b>Work-life balance and employee well-being</b><br>Work-life balance policies and practices support satisfaction, retention and productivity.  | IM                  | I+          | OO          | MT         |
|                          | Working Conditions / Collective Bargaining, Freedom of association, Social dialogue | <b>Employee voice: surveys, social dialogue, collective agreements and freedom of association</b><br>Engagement surveys, social dialogue, work councils and collective agreements strengthen inclusion, cooperation and conflict prevention.      | IM                  | I+          | OO          | MT         |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

General Disclosures (ESRS 2) / Strategy

| Topic   | Sub-Topic   | IRO Title & Description   | Type of Materiality | Type of IRO | Value Chain | Time Frame |
|---|---|---|---------------------|-------------|-------------|------------|
|   | Equal treatment and opportunities for all   | <b>Equality, diversity and inclusion (including gender equality, disability inclusion, anti-harassment)</b><br>Inclusive culture, equal opportunities, pay equity, disability integration and anti-harassment measures improve well-being, employer brand and innovation. | IM                  | I+, O       | OO          | MT         |
|   | Equal treatment and opportunities for all / Training and skills development               | <b>Training, skills development and talent management</b><br>Training, upskilling and talent policies support competence, service quality, internal mobility and new client services.   | IM                  | I+, O       | OO          | MT         |
| ESRS G1 – Business conduct (incl. corruption & bribery)   | Business conduct / Corporate culture  | <b>Ethical culture as a driver of trust and competitiveness</b><br>Strong ethical culture and scientific integrity support licence to operate, client trust and talent attraction.  | IM                  | I+          | OO, D       | ST, MT, LT |
|   | Business conduct / Protection of whistleblowers   | <b>Whistleblowing systems</b><br>Robust internal and external whistleblowing mechanisms enhancing transparency, early detection of issues and stakeholder trust.  | IM                  | I+, O       | U, OO, D    | ST, MT, LT |
|   | Business conduct / Management of relationships with suppliers including payment practices | <b>Fair and transparent payment practices with suppliers</b><br>Predictable, sector-aligned payment practices supporting stable, long-term supplier relationships.  | IM                  | I+          | U, OO       | MT, LT     |
|   | Corruption and bribery  | <b>Prevention and detection of corruption (policies, training, controls)</b><br>Zero-tolerance approach, training and controls that reduce the likelihood and impact of corruption incidents and reinforce a trust-based culture.   | IM                  | I+          | U, OO, D    | ST, MT, LT |
| <b>Risk of undetected bribery / corruption</b><br>Residual risk of non-detected bribery or corruption in specific markets, with potential legal, financial and reputational consequences. |   | FM  | R                   | OO, D       | ST, MT, LT  |            |
| Company-specific topics (entity-specific disclosures)   | Cybersecurity   | <b>Cybersecurity – ransomware attack</b><br>Risk that a ransomware attack disrupts IT systems, causing service interruption, recovery costs and reputational damage.  | IM, FM              | I-, R       | OO, D       | ST, MT, LT |
|   | Data Protection   | <b>Data protection – data leakage</b><br>Risk of confidential client or patient data leakage leading to legal sanctions, contractual penalties and loss of trust.   | FM                  | R           | OO, D       | ST, MT     |
|   |   | <b>Robust data protection and GDPR compliance</b><br>Strong data-protection controls and GDPR compliance build trust with hospitals, public authorities and clients, and can reduce liability and insurance costs.  | IM                  | I+          | OO, D       | ST, MT     |
|   | Quality Management  | <b>Testing error – false negative</b><br>Risk that a false-negative result leads clients to release non-compliant products, with potential liability claims and reputational impact for Eurofins.   | IM, FM              | I-, R       | OO, D       | MT, LT     |
|   | Quality of Service  | <b>Quality of service as a driver of long-term business relationships</b><br>High quality testing services and customer-satisfaction management (e.g. NPS) underpin client trust and long-term business relationships.  | IM, FM              | I+, O       | OO, D       | MT, LT     |

## Glossary:

IM = Impact Material; FM = Financially Material; I- = Negative Impact; I+ = Positive Impact; R = Risk, O = Opportunity; U = Upstream; OO = Own Operations; D = Downstream; ST = Short-Term (within current annual report cycle); MT = Medium-Term (one to five years); LT = Long-Term (more than five years)

## Interaction with Eurofins' strategy and business model

The material IROs are closely linked to Eurofins' laboratory-based, data-driven service model and influence both strategic priorities and day-to-day operations:

### Climate change and energy (ESRS E1):

- Physical climate risks from extreme weather events affect the resilience of laboratories and logistics infrastructure and are considered in site selection, business-continuity planning and insurance strategies.
- Emissions from energy use, logistics and purchased goods inform the Group's decarbonisation roadmap, including energy-efficiency projects, building upgrades and renewable-energy sourcing.
- Opportunities linked to more efficient buildings and equipment support Eurofins' cost-efficiency model and long-term competitiveness, while contributing to climate targets.

### Own workforce (ESRS S1):

- Working conditions, secure employment, adequate wages, Health & Safety, work-life balance and employee voice are critical to attracting and retaining skilled laboratory and support staff across 59 countries. These IROs shape Eurofins' HR and Health and Safety strategies, including training, well-being initiatives, engagement surveys, local social dialogue and global frameworks on equality, diversity and inclusion.
- Equality, diversity, inclusion and disability integration support innovation, problem-solving and alignment with client and investor expectations on social performance.
- Training and skills development are central to Eurofins' ability to deliver technically complex and compliant services and to expand new test methods and sustainability-related offerings.

Within Eurofins' decentralised organisation, HR management activity is carried out in alignment with network-wide principles, while day-to-day people-management practices (e.g. talent acquisition, working conditions, training, equality measures) are mostly implemented and adapted at local business and country level to reflect specific labour markets and regulatory contexts.

### Business conduct, corruption and bribery (ESRS G1):

- Ethical culture, strong compliance policies and effective whistleblowing are core to Eurofins' reputation as an independent, science-based service provider. These IROs guide the maintenance and enhancement of the Code of Ethics, Supplier Code of Ethics, anti-corruption controls and training programmes.
- The residual risk of undetected bribery or corruption, especially in higher-risk markets, may not be ruled out, yet Eurofins has established reporting compliance channels allowing for reporting on such matters on a confidential and anonymous basis. In conjunction with the relevant policies and trainings, potential liabilities resulting therefrom are mitigated.

### Cybersecurity, data protection, quality management and quality of services (entity-specific topics):

- Cybersecurity and data-protection IROs are directly connected to Eurofins' increasing digitalisation activity and the critical nature of client data. They drive investment in IT security, access management, awareness campaigns and GDPR compliance frameworks.
- Quality management IROs, including the risk of testing errors such as false negatives, reinforce the importance of robust quality-management systems, laboratory accreditations, proficiency testing and continuous staff training to ensure scientific integrity and regulatory compliance.
- Quality-of-services IROs highlight the importance of customer-experience management and service reliability, including customer-satisfaction monitoring (e.g. Net Promoter Score) which supports long-term client relationships and Eurofins' market position.

The DMA results are reviewed by the Executive Sustainability Committee, Executive Risk Committee and the Board-level Sustainability & Corporate Governance Committee, which ensure that material IROs are reflected in strategic planning, capital allocation and in the development of policies, actions, metrics and targets that are centrally driven.

## Resilience of strategy

The 2025 DMA confirms that Eurofins' strategy and business model remain resilient, provided the Eurofins Network continues to:

- implement its climate- and energy-efficiency roadmap;
- maintain robust governance, ethics, anti-corruption and whistleblowing frameworks;
- continue investing in quality-management systems, cybersecurity, and data-protection that keep pace with digitalisation and regulatory expectations.

## Time horizons

In line with the DMA framework, Eurofins applies the following time horizons:

- Short-term: within 1 year; Medium-term: between 1 and 5 years; Long-term: beyond 5 years

Most workforce, business conduct, cybersecurity, data protection and quality-of-services IROs are expected to have short- to medium-term effects (e.g. staff retention, incident costs, legal or regulatory consequences, client relationships). Climate- and energy-related IROs are assessed primarily over the medium- and long-term, considering energy price evolution, transition policies, physical climate risks and client demand for low-carbon and climate-related service.

## 2.2 Governance

### 2.2.1 The Role of Administrative, Management and Supervisory Bodies (GOV-1)

**GRI Standard/Disclosure: 2-9, 2-10, 2-11, 2-12, 2-13**

#### **Corporate governance context**

Eurofins' corporate governance practices are governed by Luxembourg laws and its articles of association (the "Articles"). Eurofins endeavours to align its corporate governance with the general principles of corporate governance set forth in the X (ten) Principles of Corporate Governance of the Luxembourg Stock Exchange (available at <https://www.bourse.lu/corporate-governance>) (the "Ten Principles"). To the extent applicable, Eurofins also complies with the provisions of the Law of 24 May 2011 on the exercise of certain rights of shareholders at general meetings of listed companies, which was amended by the Law of 1 August 2019 implementing EU Directive 2017/828 as regards the encouragement of long-term shareholder engagement (hereinafter defined as the "Law of 2011"). The following section sets out a short update to the Corporate Governance Statements for the period ended on 31 December 2025.

#### **Sustainability governance, composition and roles of governing bodies**

Eurofins' governance structure consists of:

- The **Board of Directors** (supervisory and strategic oversight)
- **Board committees**, including the Audit & Risk Committee, the Nomination and Remuneration Committee and the Sustainability & Corporate Governance Committee (S&CG Committee)
- **The Group Operating Council (GOC)** (executive management)
- Executive governance bodies, including the Executive Sustainability Committee (ESC) and the Executive Risk Committee (ERC)

This multi-layered structure ensures oversight of strategy, sustainability, risk management and financial performance.

**This section of the ESG report focuses specifically on Eurofins' sustainability governance.**

The broader Corporate Governance Charter of Eurofins is presented in the corresponding section of the Annual Report and can be found on Eurofins' website at <https://www.eurofins.com/about-us/corporate-sustainability/governance/>.

The governance of risks, including the processes for identifying, assessing, managing and monitoring risks across the Group, is described in detail in section 2.2.5 (Enterprise Risk Management). This section outlines Eurofins' risk management framework, responsibilities, procedures and oversight structure, and should be read in conjunction with the Group's governance disclosures.

### Board of Directors

The Board of Directors shall be responsible for the management of Eurofins. It is responsible for the performance of all acts of administration necessary or useful to further the corporate purpose of Eurofins, except for matters reserved by Luxembourg law or Articles for the general meeting of shareholders.

Its responsibilities include:

- Defining Group strategy, values, long-term objectives and the level of risk acceptable to Eurofins
- Ensuring financial and human resources are available for execution
- Approving the annual statutory and consolidated accounts, budgets and key investment/divestment decisions
- Ensuring the quality and integrity of information provided to shareholders and the financial markets
- Overseeing the Group's systems to identify strategic, operational, legal, regulatory and reputational risks
- Ensuring the existence of robust codes of ethics and compliance frameworks

The Board of Directors is currently composed of nine members, seven of whom are non-executive and of those seven, six are independent directors. Each year, the Board of Directors reviews the suitability of each of its independent members according to the Ten Principles of Corporate Governance of the Luxembourg Stock Exchange (available at <https://www.bourse.lu/corporate-governance>).

**Table 2.** Board of Directors composition

|   | Unit      | 2024 | 2025 |
|---|-----------|------|------|
| Number of executive members   | Member    | 2    | 2    |
| Number of non-executive members   | Member    | 6    | 7    |
| Number of independent non-executive board members (subset of non-executive members) | Member    | 5    | 6    |
| Percentage of independent board members   | % Members | 63%  | 67%  |

### Diversity policy:

The Directors shall be selected on the basis of their knowledge, experience and qualification to carry out their mandate. The Board of Directors believes in the intrinsic benefits of diversity and it recognises that diversity of thought makes valuable business sense. Having a Board composed of men and women with diverse skills, experience, background and perspectives means a robust understanding of opportunities, issues and risks, the inclusion of different concepts and ideas, enhanced decision-making and dialogue, and heightened capacity for oversight of the organisation and its governance.

The diversity policy of the Company's Board of Directors sets forth the following main objectives:

- Gender diversity: with the ultimate objective to achieve female / male parity, the Board is committed to ensuring gender diversity and aspires to maintain a Board in which each gender represents at least 40% of the total number of Board members;
- Age vs seniority: the age of Board members is not considered relevant to the extent they bring the necessary skills and experience to the Board; however, the tenure of an individual Board member shall not exceed ten years for non-executive independent directors with the objective to ensure rotation of independent directors at regular intervals;
- Qualification: upon recommendation of the Nomination and Remuneration Committee, the Board shall aim to submit for approval at the Company's AGM of shareholders the appointment of new directors who have the necessary qualifications and will bring competences to the Board in the field inter alia of sustainability, legal, risk management and artificial intelligence.

The current members of the **Board of Directors** are as follows (including three Luxembourg nationals, three French nationals, one German national, one Italian national and one British national):



### **Dr. Gilles Martin**

Founder of Eurofins Scientific  
Chairman of the Board and Chief Executive Officer  
Board Member since 1988; current term expires in 2028

### **Dr. Erica Monfardini**

Board Member since 2024; current term expires in 2027  
Member of the Audit & Risk Committee and of the Nomination and Remuneration Committee  
Former Director of Global Pharma and Strategic Partnerships at B Medical Systems



### **Valerie Hanote**

Board Member since 1990; current term expires in 2028  
Responsible for the Group's Internal Commercial Laboratory Information Management System (ComLIMS)  
Executive Director

### **Pascal Rakovsky**

Board Member since 2020; current term expires in 2027  
Lead Independent Director since 2021, Chair of the Audit & Risk Committee, Member of the Sustainability & Corporate Governance Committee  
Former head of audit practice at PwC Luxemburg



### **Patrizia Luchetta**

Board Member since 2017; current term expires in 2026  
Chair of the Sustainability & Corporate Governance Committee, and Member of the Audit & Risk Committee  
Former Head of the Life Sciences and New Technologies Directorate at the Luxembourg Ministry of Economy and Trade

### **Ivo Rauh**

Board member since 2021; current term expires in 2027  
Member of the Sustainability & Corporate Governance Committee and of the Nomination and Remuneration Committee  
Former executive Board Member at DEKRA SE



### **Dr. Yves-Loïc Martin**

Board member since 1992; current term expires in 2027  
Non-Executive Director

### **Evie Roos**

Board Member since 2021; current term expires in 2026  
Chair of the Nomination and Remuneration Committee, Member of the Sustainability & Corporate Governance Committee  
Former Chief Human Resources Officer at SES



### **Gavin Hill**

Board member since 2025; current term expires in 2026  
Member of the Risk and Audit Committee, Member of the Nomination and Remuneration Committee  
Former CFO of Oxford Instruments plc and Synergy Health plc

**Table 3.** Board expertise matrix

|                           | Gilles Martin | Erica Monfardini | Valerie Hanote | Pascal Rakovsky | Patrizia Luchetta | Ivo Rauh | Yves-Loic Martin | Evie Roos | Gavin Hill |
|---------------------------|---------------|------------------|----------------|-----------------|-------------------|----------|------------------|-----------|------------|
| Industry knowledge        | ●●            | ●○               | ●○             | ○○              | ●○                | ●●       | ●●               | ○○        | ○○         |
| International markets     | ●●            | ●●               | ○○             | ●○              | ●○                | ●●       | ●○               | ●○        | ●●         |
| Legal                     | ●○            | ○○               | ○○             | ○○              | ○○                | ○○       | ○○               | ●○        | ●○         |
| Finance and Audit         | ●○            | ○○               | ○○             | ●●              | ●○                | ●○       | ○○               | ○○        | ●●         |
| Risk management           | ●○            | ●○               | ○○             | ●○              | ○○                | ●○       | ○○               | ●○        | ●○         |
| Human Resources           | ●○            | ○○               | ○○             | ●○              | ○○                | ●○       | ○○               | ●●        | ○○         |
| Marketing / Communication | ●○            | ●●               | ○○             | ○○              | ●●                | ○○       | ○○               | ○○        | ○○         |
| Digital, AI & Innovation  | ●●            | ○○               | ●●             | ○○              | ○○                | ●●       | ●●               | ○○        | ○○         |
| ESG governance            | ●○            | ○○               | ○○             | ●○              | ●●                | ●○       | ○○               | ●○        | ○○         |
| Strategy                  | ●●            | ●●               | ●○             | ●○              | ●●                | ●●       | ●●               | ●○        | ●○         |

○○ No/basic knowledge

●○ In-depth knowledge

●● Specialised knowledge

### Board statement:

The profitable growth of Eurofins hinges upon the economic, environmental, and social sustainability of its activities worldwide.

Progress towards meeting the UNSDGs requires targeted responses. More particularly it requires the recognition that gender equality and environmental goals are mutually reinforcing; and that leadership is a prerequisite to achieve these goals.

This is why the Board:

- Recognises its responsibility towards all stakeholders;
- Endeavours to make sure that Eurofins' corporate governance framework supports the company's strategy and ambitions in the field of ESG;
- Aims to lead by example by making sure that its composition is diverse, in terms of competences, background and gender.

### Sustainability & Corporate Governance Committee (S&CG Committee)

The Company's Board of Directors has delegated to the Sustainability & Corporate Governance (S&CG) Committee, a committee of independent directors appointed by the Board, the oversight of corporate sustainability and general corporate governance related matters.

Among other duties, the Committee assesses the adequacy, efficacy and implementation of the Group's corporate sustainability strategy and related ESG performance indicators, including the Group's policies and recommendations regarding the environmental impact of its business activities and prevention of climate risk.

More particularly, the Sustainability & Corporate Governance Committee monitors and evaluates the Company's ongoing commitment to environmental stewardship, health and safety, corporate social responsibility, corporate governance and sustainability as relevant to the Company.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## General Disclosures (ESRS 2) / Governance

In doing so, the S&CG Committee supports the Board's responsibilities, in compliance with the Non-Financial Reporting Directive (NFRD) 2014/95/EU, and in preparation to conform with the European Corporate Sustainability Reporting Directive (CSRD) 2022/2464/UE, dated 14 December 2022, once enforced in national law in Luxembourg, of ensuring:

- The incorporation of relevant sustainability and ESG matters into organisational purpose, governance, strategy, decision-making and risk management, and accountability reporting;
- The understanding and alignment of sustainability and ESG priorities throughout the organisation;
- The identification of appropriate targets and metrics, and the monitoring thereof;
- High quality reporting, with the aim that material sustainability and ESG-related information are disclosed with the same level of quality and accuracy as financial information.

Lastly, the Committee shall oversee the preparation and review of the ESG report to be submitted to the Company's Board of Directors for formal approval.

As of December 31<sup>st</sup>, 2025, the Sustainability & Corporate Governance Committee consisted of the following members:

- Patrizia Luchetta (Chairperson)
- Pascal Rakovsky
- Ivo Rauh
- Evie Roos

The Sustainability & Corporate Governance Committee held six meetings in 2025 and the attendance rate of the Committee members was 100%.

### **Audit & Risk Committee (ARC)**

The Audit & Risk Committee monitors and discusses with management and the external auditor the integrity of the Annual Sustainability Reporting, prepared in conformity with the European Corporate Sustainability Reporting Directive (CSRD) 2022/2464/UE dated 14 December 2022, its transposition into the Luxembourg law (still pending at the date of publication of this report) and the amended law of 23 July 2016 on the Audit profession.

To ensure the accuracy and reliability of the Annual Sustainability Reporting, the Committee:

- monitors the effectiveness of the Company's internal quality control and risk management systems, and where applicable, its internal audit, regarding the Annual Sustainability Reporting;
- assesses whether the internal controls are designed appropriately and implemented effectively to mitigate risks and ensure the integrity of the Sustainability reported information;
- monitors the Sustainability reporting process and its compliance with applicable legal and regulatory requirements, including the CSRD;
- addresses any recommendation issued by the external auditor to improve the Sustainability reporting process and any comment made by the regulatory authorities such as the CSSF.

To carry out its tasks, the Committee works in close coordination with the Company's Sustainability & Corporate Governance Committee.

## Executive Sustainability Committee (ESC)

The Executive Sustainability Committee is comprised of Group Operating Council (GOC) leaders and senior managers covering both operational and functional areas of Group activities. For example, Executive Sustainability Committee members represent Finance, Investor Relations, Transformation and Operational Excellence, Procurement, Legal, and Risk Management.

As of December 31<sup>st</sup>, 2025, the Executive Sustainability Committee consisted of the following members:



**Laurent Lebras**

Group Finance & Administration  
Director



**Dr. Christian Wurst**

Operational Performance  
Improvement Programs Director



**Gráinne Kelly**

Head of Group Treasury,  
Consolidation, Technical  
Accounting and External Audits



**Pieter De Maeseneer**

Head of Purchasing, Legal and  
Insurance



**Régis Gitareau**

Senior Finance Director Service  
Centres



**Christina Leslie**

Senior Director Corporate  
Sustainability



**Andrew Swift**

Head of Investor Relations



**Stefan Schuppisser**

Director Performance Management



**Francesco Vallesi**

ERM, Risk and Business  
Continuity Manager

The Executive Sustainability Committee has responsibility for:

- Facilitating the delivery of the ESG roadmap;
- Overseeing the Double Materiality Assessment (DMA) methodology and process, including reviewing updates to the assessment framework, scoring scales, thresholds and evaluation criteria.
- Challenging and validating DMA scoring outputs. Approving the consolidated list of material sustainability subtopics.
- Oversight of data collection efforts related to ESG KPIs and alignment of data collection standards and processes to ensure reporting compliance;
- Monitoring relevant trends and developments in the area of sustainability;
- Reporting to the GOC and the Board if programme improvements or enhancements are recommended;
- Reporting to the GOC and the Sustainability & Corporate Governance Committee on the progress made on data collection and KPI reporting;
- Ensuring the Eurofins Group continually improves its ESG initiatives and reporting.

In 2025, the Executive Sustainability Committee continued to meet on a monthly basis to review, implement and deliver critical aspects of Eurofins' ESG initiatives.

### 2.2.2 Information Provided to and Sustainability Matters Addressed by Administrative, Management and Supervisory Bodies (GOV-2)

#### GRI Standard/Disclosure: 2-12, 2-14

#### Information flows and oversight mechanisms

Sustainability information is regularly communicated to the Board and its committees through structured reporting cycles. In 2025, this included:

- Quarterly updates to the Sustainability & Corporate Governance Committee, covering DMA methodology, process and outcome, climate strategy, HSE performance, ethics and compliance, progress on the Equality Driving Excellence programme, artificial intelligence (AI) internal policies, EU Taxonomy developments, and major sustainability indicators.
- Monthly ESC meetings consolidating progress on the ESG roadmap and preparing materials for Committees and the Board.
- GOC involvement in reviewing topic-level DMA outcomes.

This multi-tiered model ensures that sustainability information flows consistently from operational teams through the ESC and GOC to the S&CG Committees, and ultimately to the Board.

#### Sustainability and Corporate Governance matters considered by the Board and its committees in 2025

During the meetings, the Sustainability & Corporate Governance Committee discussed sustainability (Environment, Social and Governance or ESG) and corporate governance related topics relevant to the Eurofins Group. The Sustainability & Corporate Governance Committee particularly focussed on the following topics in 2025:

- Validation of the Double Materiality Assessment results (at sub-topic level)
- Review and approval of the Eurofins 2024 ESG report;
- New or amended lease agreements with the related party;
- Purchase of laboratory sites and campuses of strategic interest previously rented by Eurofins from the related party;
- ESG strategy alongside the double materiality assessment exercise;
- Feedback received from ESG rating agencies and proxy advisors on Eurofins' 2024 ESG report and improvement proposals for the 2025 ESG report;
- Progress made on ESG key metrics and reporting disclosures to be included in Eurofins' 2025 ESG report;
- ESG governance in coordination with the Executive Sustainability Committee;
- Progress on workplace inclusion initiatives made in 2025;
- Review of draft sustainability reporting standards developed by EFRAG in the context of the gradual implementation of the European Corporate Sustainability Reporting Directive and the adoption of new European Sustainability Reporting Standards (ESRS);
- Progress made in relation to the EU Taxonomy;
- Group Risk management framework with a focus on climate change and Health & Safety related risk exposure;
- Ethics and compliance and artificial intelligence developments and policies in 2025.

#### Board approval and involvement in sustainability reporting

The S&CG Committee oversees the preparation of the ESG report and recommends it to the Board of Directors for approval.

#### Training and competence

To ensure effective oversight of sustainability matters, members of the Board and its Committees benefit from ongoing training. For example, both Patrizia Luchetta and Evie Roos successfully completed an online diploma programme in "ESG" at the Corporate Governance Institute and the certified course, "The future of Sustainable Business: Enterprise and the Environment" at the University of Oxford respectively. As a result, they bring enhanced ESG skills to the Board of Directors. A specialist external advisor was engaged to provide non-executive directors (NEDs) with bespoke training on ESG reporting and governance practices (2024) and to facilitate understanding of the result of a Compass study on Eurofins' 2024 ESG report (2025). In addition, the NEDs attended a training session hosted by PwC Luxembourg in October 2025 on the latest trends in sustainability reporting..

## 2.2.3 Integration of Sustainability-Related Performance in Incentive Schemes (GOV-3)

### GRI Standard/Disclosure: 2-19, 2-20

Eurofins integrates selected sustainability performance indicators into its incentive schemes in line with its long-term strategic priorities. The Eurofins Remuneration Policy is developed by the Board of Directors with the assistance of the Nomination and Remuneration Committee. The policy is reviewed annually and updated if required, with formal approval given by the Board of Directors. This is detailed in section 6.3 - Group Remuneration Policy, of the Management Report within the Eurofins Annual Report.

### GOC members

The short-term incentive (STI) rewards the year-on-year performance of a Group Operating Council (GOC) member against clear and measurable strategic, financial, operational and sustainable business development objectives which support long-term value creation for the benefit of our stakeholders. The STI is a key element of the Group's pay-for-performance approach to remuneration.

In addition to the ESG targets set for all leaders (as described in the following paragraph), in alignment with our network-wide carbon neutrality target, climate-related targets are factored into the remuneration of the members of the GOC. Short-term incentives (STI) comprise environmental metrics such as CO<sub>2</sub> emission reduction targets. Further detail can be found in section 6.5 - Compensation awarded to GOC members in 2025 and 2024, of the Management Report within Eurofins Annual Report.

**Table 4.** Integration of sustainable-related performance in incentive schemes

|  | Unit                                   | 2024 | 2025 |
|--|--|------|------|
| <b>Percentage of variable remuneration dependent on sustainability-related and operational targets – GOC members</b> | % of short-term incentive <sup>1</sup> | 38%  | 40%  |

[1] The percentage represents a weighted average calculated across both functional and business leaders

### All leaders

All Business Unit Managers and above leaders have mandatory ESG targets, focussed on environment, health, safety, and compliance, which condition a part of their variable compensation. For National Business Line and above leaders, these ESG objectives additionally include a customer satisfaction (NPS) target.

For each of these metrics, goals are set locally and centrally reviewed as part of a specific annual operational budgeting process.

## 2.2.4 Statement on Due Diligence (GOV-4)

### GRI Standard/Disclosure: 2-23, 2-24, 2-25

Eurofins' due diligence approach is grounded in its long-standing commitment to honesty, integrity, responsible business conduct and respect for human rights. The due diligence system is designed to identify, prevent, mitigate and remediate actual and potential adverse impacts across Eurofins' operations and value chain. This system is integrated into governance structures, core ethical policies and operational processes throughout the organisation.

### Governance and oversight

Eurofins' Vision, Mission and Values, together with the Eurofins Leadership Charter and the Eurofins Entrepreneurial Model, provide the foundation for responsible conduct and guide leaders in promoting a culture of integrity and compliance. Within this framework, network-wide policies, procedures and processes are adopted to the extent necessary to support and harmonise compliance across the Eurofins business model, while allowing for local adaptations as required by national laws, regulations or accreditation standards.

The Board of Directors is responsible for formally establishing, approving and upholding Eurofins' Vision, Mission and Values, which define the overarching compliance objectives of the Group. The Group Operating Council (GOC) is responsible for establishing, approving and upholding the Eurofins Compliance Programme and associated Core Identity Documents (CIDs), ensuring that adequate resources are available to implement and continuously improve the Programme, and deploying effective accountability mechanisms, including reporting on compliance matters.

Within Eurofins' decentralised structure, Eurofins Legal Entity (ELE) leaders play a central role in operationalising due diligence. They are responsible for defining individual compliance objectives for their legal entity, establishing and approving local compliance policies, procedures and processes, and ensuring that these achieve both local legal requirements and the Group's overarching compliance objectives. ELE leaders must also ensure that appropriate resources are allocated locally to develop, implement and maintain a robust compliance culture, including awareness-raising activity and training.

Together, these governance layers ensure that Eurofins' due diligence framework is applied effectively, and is consistent with the Group's Mission and Values, while remaining adaptable to local regulatory and operational contexts.

The **Eurofins Group Code of Ethics** serves as the central compliance document and sets expectations for all employees. It covers a wide range of ethics and human rights topics, including anti-bribery, anti-corruption, respect for labour rights, and commitments aligned with the Universal Declaration of Human Rights and fundamental International Labour Organization (ILO) principles. Additional statements and policies further support due diligence across the Group.

A detailed description of the Code of Ethics and associated policies is provided in section 5.1 (Business Conduct).

### Due diligence processes

Eurofins' due diligence system consists of processes designed to ensure that risks related to ethics, human rights, labour practices, corruption, and compliance breaches are effectively managed. These processes include:

- **Identification and Assessment of Risks:** Eurofins identifies risks through a combination of internal controls, audits and reporting mechanisms. Risk assessment is integrated into operational processes. The outcome of any assessment allows for the development of targeted mitigation measures.
- Eurofins implements **preventive measures** through:
  - consistent application of the Eurofins Group Code of Ethics,
  - Network-wide policies addressing bribery, corruption, modern slavery, fair competition, equal opportunities, privacy, and health and safety
  - mandatory compliance training programmes (details are available in section 5.1).
  - supplier requirements reflected in the Eurofins Group Supplier Code of Ethics

### Monitoring, auditing and corrective measures

Compliance is monitored through internal and external audits. All Eurofins legal entities are audited annually by independent financial auditors, regardless of statutory obligations. While the primary focus of these audits is financial reporting, any compliance-related matters identified may be reported. In addition, targeted compliance audits, including on anti-bribery and anti-corruption risks, are conducted when required. Monitoring results inform corrective and remedial actions when compliance breaches are identified.

### Whistleblowing mechanisms

Eurofins maintains an internal and external Whistleblowing Point of Contact, accessible to employees and all external stakeholders via the Eurofins intranet and Group website. Reports can be submitted confidentially and anonymously. This mechanism enables Eurofins to detect, investigate and remediate potential breaches of the Code of Ethics or other compliance concerns.

In 2025, a number of whistleblowing reports were investigated, and confirmed breaches resulted in appropriate remedial action. Comprehensive figures and detailed procedures are provided in section 5.1.

### Supply chain due diligence

Eurofins integrates due diligence into its supplier relationships through the **Eurofins Group Supplier Code of Ethics**, which sets requirements on ethical conduct, human rights, labour practices, diversity and inclusion, and environmental compliance. The Eurofins Sustainable Procurement Programme supports implementation of the Eurofins Group Supplier Code of Ethics by providing ESG-related training and defining focus areas for purchasing teams.

Supplier adherence to the Code is monitored and forms part of contractual terms. Coverage metrics and further details are reported in section 5.1.

### Continuous improvement

Eurofins is committed to continuously enhancing its due diligence framework by strengthening controls, expanding training programmes, reinforcing supplier monitoring and improving mechanisms to identify and prevent risks. The Eurofins due diligence system evolves in line with regulatory expectations, stakeholder feedback and best practices in responsible business conduct.

## 2.2.5 Enterprise Risk Management

**GRI Standard/Disclosure: 2-12, 3-3**

### Board's oversight of risks

The Board of Directors is responsible for establishing and monitoring the effectiveness of the Group Risk Governance framework. This includes defining the main categories of risks faced by Eurofins as a whole and delegating risk oversight responsibility for these categories to specific Committees, as outlined in Table 5 below. These committees include the Audit & Risk Committee, the Sustainability & Corporate Governance Committee, the Nomination and Remuneration Committee, the Group Operating Council and the Executive Risk Committee.

**Table 5.** Eurofins Risk Taxonomy and Risk Oversight structure

|                      |  | Laboratory Operations                       | Service Centres Operations    |   |                             |                       |  |
|----------------------|--|---|-------------------------------|---|-----------------------------|-----------------------|--|
|                      | Markets and Industry                   | Operations                                  |                               | Information Technology                          | Human Capital               | Compliance            | Environmental, Social and Governance (ESG) |
| <b>Risk Taxonomy</b> | Macroeconomic Trends                   | Research and Development                    | Finance                       | IT governance and business alignment            | Recruiting and Retention    | Legal Compliance      | Corporate Governance                       |
|                      | Market Dynamics                        | Supply chain                                | Accounting                    | IT Infrastructure and information communication | Development and Performance | Regulatory Compliance | Health, Safety and Environment             |
|                      | Mergers, Acquisitions and Divestitures | Commercial                                  | Procurement                   | IT Solutions Development and Deployment         | Compensation and Benefits   |                       | Climate Change                             |
|                      | Planning and Resource Allocation       | Quality                                     | Tax                           | Information Security                            | Key Person                  |                       | Human Rights                               |
|                      | Communication/ Investor Relations      | Order to Invoice                            | Credit Management             | IT Operations continuity                        | Labour Relations            |                       | External Partners' Ethics                  |
|                      | Corporate Branding                     | Physical Assets                             | Corporate Financial Oversight |   |                             |                       | ESG Reporting                              |
|                      |  | Hazards (Fire, Natural Disasters, Pandemic) |                               |   |                             |                       |  |



Committees with direct involvement of Board members

Committees formed by leaders delegated by the Board

The Audit & Risk Committee, which is exclusively composed of independent and non-executive Board members, reviews the nature and extent of the risks that Eurofins is prepared to undertake to achieve its strategic objectives. This Committee assists and makes recommendations to the Board of Directors to establish a risk control system that ensures the identification and management of material risks. Furthermore, it has an oversight role, acting as an intermediary between the internal and external auditors and the Board of Directors.

The Sustainability & Corporate Governance Committee, which is exclusively composed of independent and non-executive Board members, assesses Eurofins' policies regarding the environmental impact of business activities and climate change related risks. It also oversees risks related to other Environmental, Social and Governance (ESG) matters, policies, structures and processes to safeguard compliance with laws and regulations. It reviews any material transaction where a conflict of interest or a potential conflict of interest may arise between the Company's affiliated entities and their employees or Directors. The Committee reports to the Board and provides recommendations within its remit where it identifies the need for action or improvement.

The Nomination and Remuneration Committee, composed exclusively of independent and non-executive Board members, oversees human capital-related risks within the ERM framework. The Committee ensures that remuneration structures support sustainable performance, and reviews human capital risks at least annually, reporting to the Board with recommendations where needed.

The day-to-day management of Eurofins is entrusted to an executive committee named the [Group Operating Council](#) (GOC), composed of the operational and functional international business leaders of the Group, and presided by the Chief Executive Officer as GOC Representative. The Group Operating Council supports the Board of Directors in different specialised areas of expertise and oversees the assessment and mitigation of the relevant risk areas of the Group's operations.

The Executive Risk Committee meets at least three times a year and, as of December 31<sup>st</sup>, 2025, consisted of the following members:

- Laurent Lebras – Group Finance & Administration Director
- Dr. Christian Wurst - Operational Performance Improvement Programmes Director
- Pieter De Maeseneer - Head of Purchasing, Legal, and Insurance
- Gonzalo Mele – Chief Information Officer
- Francesco Vallesi – ERM, Risk and Business Continuity Manager

Depending on the agenda, additional business and functional leaders are invited as subject-matter experts to discuss specific risks. The Executive Risk Committee supports the Board of Directors, the Board-level Committees, and the Group Operating Council with the execution of their risk management functions. The Committee guides the development of the Group risk management framework. It supervises the ongoing development of material risks and respective mitigations. It strives to ensure, in alignment with the Board of Directors and other regional or national operational leaders, that Managing Directors and Presidents across Eurofins' entities have the necessary skills to manage the various principal risks that are considered to require specific monitoring and mitigation plans.

The Directors involved in the above-mentioned risk oversight committees bring a wide range of experience and competencies covering the most relevant risk areas (Market and Industry, Laboratory Operations, Financial Operations, Information Technology, Human Capital, Compliance and ESG) ensuring effectiveness of risk oversight.

### **Enterprise Risk Management process**

Eurofins built its Enterprise Risk Management framework based on the ISO 31000 standard. The GSC Risk and Business Continuity Manager coordinates a risk identification process, performing risk interviews with Business and Functional Leaders. Material risks are analysed, evaluated, and reported in the Group Risk Register, together with their respective mitigations.

To facilitate a comprehensive risk identification process, Eurofins developed a risk taxonomy that reflects the risk categories relevant to Eurofins as a whole. The taxonomy is regularly updated and expressly accounts for risks of both a financial and non-financial nature (see Table 6). Where possible, the identified risks are evaluated considering their potential impact and likelihood of occurrence.

The outcome of the process is discussed at regular intervals by the Executive Risk Committee that initiates mitigation actions, assigns accountabilities, monitors the development of mitigation plans, and eventually escalates relevant information to the Board-level committees or directly to the Board of Directors. Existing mitigation strategies are reviewed at least yearly to determine if they are effective and sufficient in consideration of the changing external and internal operating environment.

The overall effectiveness of the Enterprise Risk Management framework and process is systematically evaluated on a yearly basis by the ERM, Risk and Business Continuity Manager and the Executive Risk Committee to assess any improvement actions required.

### Principal risks

Eurofins has opted for an entrepreneurial, decentralised business structure, comprised of many independent companies. Each of these companies is led by a fully empowered Managing Director that is accountable for managing operational risks within their scope of responsibility, ensuring that existing risk management guidelines issued by the Eurofins Scientific SE Group Service Centre are followed and that risks that could be material at a consolidated level are escalated. A detailed list of all risks that Eurofins' management reasonably expects to face is provided in section 5, Risk Factors, of Eurofins Annual Report.

This section outlines the principal risks that, in case of materialisation and in a worst-case scenario, could result in a material impact at a consolidated level. It provides insights into their possible consequences and respective mitigation measures. It includes financial and non-financial risks that may affect the achievement of the consolidated financial and strategic objectives, sustainability targets, and brand reputation.

The principal risks are identified and monitored as part of the Group's Enterprise Risk Management process, which covers all categories of the Risk Taxonomy. In addition to the principal risks reported below, each Managing Director of a Eurofins Legal Entity may establish additional initiatives to identify, monitor and mitigate locally specific risks related to their scope of responsibility. The risks reported below are not listed in any order of potential impact or probability of occurrence.

**Table 6.** Market and Industry

| Risk Category   | Possible Consequences   | Main Mitigations  |
|---|---|---|
| <p><b>Market Dynamics – competitive landscape</b>, including:</p> <ul style="list-style-type: none"> <li>• industry consolidation trends resulting in more competition among big players in terms of customer, staff and company acquisition,</li> <li>• increasing substitution risk and competition from kit/ instrument manufacturers that could gain market share by offering quick tests that are less accurate but cheaper and/or providing results very quickly (on-site testing),</li> <li>• new (or growing) specialised players, with innovative service offerings and/or different business models, in specific market segments,</li> <li>• failure to innovate services and business models.</li> </ul> | <ul style="list-style-type: none"> <li>• Price reduction of tests and services provided by Eurofins companies,</li> <li>• shift in customer preferences, impact on demand for Eurofins companies' services and a reduction of market share,</li> <li>• adverse effect on the Group's profit margins, financial position and operating results.</li> </ul> | <ul style="list-style-type: none"> <li>• Continuous development of new and innovative services,</li> <li>• focus on high quality and reliability,</li> <li>• flexibility and excellence in customer service,</li> <li>• short Turnaround Time (TAT),</li> <li>• business diversification in many regions and various market segments,</li> <li>• empowered leaders in a decentralised organisation, allowing for the fast, local monitoring of threats and identification of suitable mitigation strategies,</li> <li>• proven track record in successful acquisitions of laboratories, facilitating access to new technologies and markets,</li> <li>• continuous cost optimisation and measures to improve efficiency,</li> <li>• standardisation and industrialisation of processes to lower costs and increase quality,</li> <li>• regular strategic business line reviews at regional level,</li> <li>• systematic customer satisfaction measurement (Net Promoter Score® - NPS),</li> <li>• initiatives to strengthen Eurofins' brand,</li> <li>• digitalisation and seamless digital customer experience.</li> </ul> |
| <p><b>Market Dynamics – Changes in legal requirements</b>, including:</p> <ul style="list-style-type: none"> <li>• changes to government policies and regulations related to testing requirements, impacting Eurofins companies' business or the business of their customers (e.g., deregulation, relaxation of required controls or reduction of required inspections, tests or certifications performed by TIC service providers).</li> </ul>   | <ul style="list-style-type: none"> <li>• Adverse effect on the demand for, and/or prices of Eurofins companies' services,</li> <li>• restricted ability to do business in existing and/or target markets,</li> <li>• adverse effect on the Group's operating results and earnings.</li> </ul>   | <ul style="list-style-type: none"> <li>• Decentralised monitoring of regulatory environment and political developments applicable to Eurofins companies in their national or regional groupings,</li> <li>• many Eurofins scientists are highly qualified and serve on governments and industry associations' standardisation and technical committees,</li> <li>• measures to maintain or increase flexibility in operations related to managing capacity.</li> </ul>  |
| <p><b>Macroeconomic trends</b>, including:</p> <ul style="list-style-type: none"> <li>• persistent inflation and high interest rates,</li> </ul>  | <ul style="list-style-type: none"> <li>• Adverse effect on the Group's profit margins, financial position and operating results,</li> </ul>   | <ul style="list-style-type: none"> <li>• Regular strategic business line reviews at regional level,</li> </ul>  |

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| Risk Category   | Possible Consequences  | Main Mitigations  |
|---|--|---|
| <ul style="list-style-type: none"> <li>• global market slowdown,</li> <li>• geo-political decisions that lead to conflicts or unstable economic conditions.</li> </ul>  | <ul style="list-style-type: none"> <li>• interruption of business, operations, disruptions along the supply chain, or restricted ability to do business in existing and/or target markets.</li> </ul>  | <ul style="list-style-type: none"> <li>• set of margin protection activities, such as the regular monitoring and adjustment of selling prices, cost management, the stringent monitoring of purchase order compliance, and the active negotiation of purchasing pricing of commodities,</li> <li>• business continuity planning.</li> </ul>   |
| <p><b>Mergers, Acquisitions, and divestitures</b>, including:</p> <ul style="list-style-type: none"> <li>• incorrect evaluation of the M&amp;A target and of the market potential,</li> <li>• Improper integration of acquired businesses and consequent loss of clients.</li> </ul>  | <ul style="list-style-type: none"> <li>• Reputation damage, loss of clients and trust due to unforeseen negative publicity, legal issues, or quality problems,</li> <li>• financial impact including overpayment, asset impairment, or post-merger financial performance below expectation,</li> <li>• potential intricate legal challenges.</li> </ul>  | <ul style="list-style-type: none"> <li>• M&amp;A due diligence process involving various experts and covering operational, financial, tax, legal, insurance, IT security, and real estate aspects to enhance transparency, identify and mitigate potential risks and optimise outcomes,</li> <li>• Risk-adjusted ROI to evaluate possible deals,</li> <li>• Holdback or earn-out clauses to incentivise sellers' continuous involvement and which are based on future performances,</li> <li>• Post-acquisition onboarding process for newly acquired companies, aiming to ensure an efficient and successful transition, emphasising change management, risk mitigation, and the standardisation of finance and administration processes.</li> </ul> |
| <p><b>Communication</b>, including:</p> <ul style="list-style-type: none"> <li>• misjudgement of material information/event and non-timely disclosure to capital markets,</li> <li>• negative publicity driven by the dissemination of rumours and false allegations (e.g., short seller attack, negative / misleading media reports).</li> </ul> | <ul style="list-style-type: none"> <li>• Reputational impact on stakeholder confidence, negatively influencing the share price and/or the conditions to access financial markets,</li> <li>• potential investigations by authorities and increased scrutiny by regulators,</li> <li>• potential fines (for company and/or individuals),</li> <li>• potential lawsuits filed by shareholders against the company or its directors for fraud or negligence,</li> <li>• organisational effort to defend against and/or manage the fallout from negative publicity.</li> </ul> | <ul style="list-style-type: none"> <li>• Enforcement of formal communication processes and policies,</li> <li>• monitoring of press and social media,</li> <li>• social media policy,</li> <li>• Mandatory training for all employees on Eurofins Group Insider Dealing Policy, as formalised in Eurofins Group Code of Ethics,</li> <li>• monitoring of trading activities to identify unusual trading patterns,</li> <li>• adherence to regulations to prevent insider dealing, e.g., statutory black-out periods, maintenance of insider list, regulatory notification of executive manager transactions, etc.</li> </ul>  |

**Table 7. Operations (Laboratories and Service Centres)**

| Risk Category  | Possible Consequences   | Main Mitigations   |
|--|---|--|
| <p><b>Quality of analytical tests</b>, including:</p> <ul style="list-style-type: none"> <li>• analytical errors made by Eurofins entities,</li> <li>• risk of theft, fraud or financial or analytical result misstatements by employees,</li> <li>• testing method and process non-compliance.</li> </ul> | <ul style="list-style-type: none"> <li>• Jeopardise the operations, image, marketing activities or regulatory filings of Eurofins companies' clients,</li> <li>• impact on consumers' health or property,</li> <li>• damage to Eurofins and/or customer brand reputation,</li> <li>• criminal investigations,</li> <li>• professional liability claims for substantial damages,</li> <li>• financial consequences, including payment of indemnities and fines.</li> </ul> | <ul style="list-style-type: none"> <li>• Audits of Eurofins companies' Quality Management Systems and external audits from accreditation bodies, and internal audits (unannounced or planned) by the corporate quality organisation (Food and Feed Testing and Environment Testing),</li> <li>• execution of proficiency tests (PT), including internal PT and mystery shopping,</li> <li>• monitoring quality performance metrics to drive continuous improvement initiatives,</li> <li>• Hyper-care quality checks ensuring corrective actions are implemented after identified quality failures,</li> </ul> |
| <p><b>Licenses, permits, accreditation and registration</b>, including:</p> <ul style="list-style-type: none"> <li>• material delay in obtaining, the failure to obtain or to renew, or the withdrawal or revocation of licenses, permits, approvals, or other authorisations.</li> </ul>                  | <ul style="list-style-type: none"> <li>• Impact on customers' operations,</li> <li>• damage to brand reputation and subsequent potential loss of customers.</li> </ul>  | <ul style="list-style-type: none"> <li>• worldwide community of Quality Managers to facilitate best practice sharing (Food and Feed Testing and Environment Testing),</li> <li>• quality best practice trainings,</li> <li>• whistleblowing programme,</li> <li>• contractual limitation of liability,</li> <li>• business continuity planning,</li> <li>• professional liability insurance.</li> </ul>  |

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| Risk Category   | Possible Consequences  | Main Mitigations   |
|---|--|--|
| <p><b>Natural and Human Hazards</b>, including:</p> <ul style="list-style-type: none"> <li>natural disasters such as floods, cyclones, earthquakes, and forest fires that could impact a Eurofins site or several sites at the same time,</li> <li>accidental fire or explosion in a laboratory, office, or data centre.</li> </ul>   | <ul style="list-style-type: none"> <li>People safety: possible injuries/ to or fatalities of employees and others,</li> <li>interruption of business operations or disruptions along the supply chain,</li> <li>financial consequences, including loss of revenues, material damage to property, and consequent repair costs,</li> <li>damage to brand reputation and possibly permanent loss of customers,</li> <li>increased cost of working,</li> <li>Eurofins liabilities, e.g., to a building owner when a Eurofins company is a building tenant,</li> <li>increase in insurance costs,</li> <li>disruptions to IT infrastructure.</li> </ul> | <ul style="list-style-type: none"> <li>Physical inspections, performed by qualified engineers, of selected Eurofins sites,</li> <li>subsequent recommendations to improve fire prevention measures,</li> <li>risk prevention surveys and subsequent recommendations,</li> <li>training on fire and flammable awareness provided to all laboratory employees in laboratories worldwide,</li> <li>loss prevention guidelines including best practice controls distributed throughout many companies,</li> <li>fire prevention self-assessment survey to advance the loss control culture,</li> <li>business continuity planning,</li> <li>natural catastrophe risk modelling,</li> <li>natural hazard assessment embedded in Real Estate projects,</li> <li>property damage and business interruption insurance.</li> </ul>  |
| <p><b>Accounting</b>, including:</p> <ul style="list-style-type: none"> <li>incorrect recording of business transactions and financial misstatement (due to involuntary errors or fraudulent behaviour of employees),</li> <li>temporary unavailability of the IT systems for financial management.</li> </ul>  | <ul style="list-style-type: none"> <li>Financial losses,</li> <li>incorrect revenue recognition,</li> <li>damage to brand reputation,</li> <li>administrative fines,</li> <li>increased scrutiny from financial authorities,</li> <li>impairment of intangible assets resulting from acquisitions that could significantly reduce attributable net profit and equity for a given period,</li> <li>disclosure of wrong or incomplete information with consequent reputational damage and liabilities.</li> </ul>  | <ul style="list-style-type: none"> <li>Systematic review, and improvement, of key Group Policies,</li> <li>implementation of global processes and tools facilitating the enforcement of policies (procurement, accounting, reporting, treasury),</li> <li>ongoing programme to replace legacy finance systems with a global platform and standardised end-to-end financial processes,</li> <li>implementation of shared service centres to streamline, standardise and better control processes and reconciliations,</li> <li>all Eurofins legal entities are subject to annual external statutory audits, performed mostly by Tier 1 and 2 auditors selected from a list validated at Group level,</li> <li>internal controls related to financial reporting and systematic evaluation of the design and operating effectiveness of these controls,</li> <li>audit quality is reviewed and controlled by GIAT (Group Internal Audit Team), reported issues and remediation actions are tracked and monitored,</li> <li>business continuity planning.</li> </ul> |
| <p><b>Finance</b>, including:</p> <ul style="list-style-type: none"> <li>liquidity risk,</li> <li>worsening of Days of Sales Outstanding,</li> <li>rising interest rates,</li> <li>bank concentration - counterparty risk,</li> <li>foreign exchange risk,</li> <li>fraud or mistakes on payment operations,</li> <li>contractors' financial risk on major real estate projects.</li> </ul> | <ul style="list-style-type: none"> <li>Financial losses</li> <li>non-availability of necessary funds to settle commitments when they fall due,</li> <li>increasing investment in working capital.</li> </ul>   | <ul style="list-style-type: none"> <li>Treasury policies defining rules for cash management and deposits,</li> <li>regular and conservative cash planning,</li> <li>bilateral revolving credit facilities,</li> <li>incentive system on net working capital targets,</li> <li>network of net working capital Champions to drive improvement and knowledge sharing,</li> <li>predominant use of fixed-rate debt,</li> <li>internal controls on payment operations,</li> <li>ongoing implementation and roll out of a Treasury Management System,</li> <li>audit of payment operations by GIAT (Group Internal Audit Team),</li> <li>phishing awareness programme,</li> <li>construction bond requested in tendering process for major real estate projects.</li> </ul>  |

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| Risk Category   | Possible Consequences  | Main Mitigations   |
|---|--|--|
| <p><b>Tax</b>, including:</p> <ul style="list-style-type: none"> <li>• non-compliant or late tax filings,</li> <li>• local transfer pricing policies and documentation that is incomplete, outdated, non-compliant or not prepared in a timely manner.</li> </ul> | <ul style="list-style-type: none"> <li>• Tax assessments and fines,</li> <li>• organisational efforts to deal with tax litigations,</li> <li>• increase of scrutiny by tax authorities,</li> <li>• reputational impact.</li> </ul> | <ul style="list-style-type: none"> <li>• Tax risk management guidelines provided to local Finance Directors include a list of controls to be implemented around tax processes,</li> <li>• trainings and tool for transfer pricing on intragroup transactions,</li> <li>• internal audits on tax compliance.</li> </ul> |

**Table 8. Human Capital**

| Risk Category   | Possible Consequences   | Main Mitigations   |
|---|---|--|
| <p><b>Human Capital</b>, including:</p> <ul style="list-style-type: none"> <li>• reduction of the engagement level among key employees and leaders (development, and performance),</li> <li>• loss of GOC representatives and/or leaders,</li> <li>• damage of employer reputation on social media</li> </ul> | <ul style="list-style-type: none"> <li>• Reduced ability to recruit qualified personnel, longer time to hire, decreasing quality of candidates,</li> <li>• failure to retain key employees and talents,</li> <li>• lack of continuity in key roles and consequent loss of valuable expertise and leadership,</li> <li>• high attrition rate,</li> <li>• increase in personnel expenses,</li> <li>• insufficient diversity among employees and prospective new hires,</li> <li>• inadequate sense of well-being which could have a negative impact on employee productivity,</li> <li>• reduction of stakeholder confidence,</li> <li>• lack of strategic guidance,</li> <li>• challenges to transfer know how.</li> </ul> | <ul style="list-style-type: none"> <li>• Onboarding journey for leaders,</li> <li>• learning and development initiatives,</li> <li>• IT tools and established processes to capture employee's professional aspirations,</li> <li>• tools to foster internal mobility, and to increase the number of open leadership positions filled internally,</li> <li>• talent pipeline of potential executive candidates,</li> <li>• succession planning,</li> <li>• retention programmes,</li> <li>• long term incentives plan,</li> <li>• employer branding initiatives,</li> <li>• monitoring of social media,</li> <li>• social media policy,</li> <li>• KPIs to measure and manage people-related ESG metrics,</li> <li>• employment practices liability insurance.</li> </ul> |

**Table 9.** Information Technology

| Risk Category   | Possible Consequences   | Main Mitigations  |
|---|---|---|
| <p><b>Information security (confidentiality, integrity, and availability),</b> including:</p> <ul style="list-style-type: none"> <li>• cyber-attacks (ransomware, hackers) with the intent to steal data or request ransom,</li> <li>• data confidentiality breach (maliciously by a Eurofins insider or caused by a human error): sensitive or otherwise confidential data escaping the organisation's infrastructure, becoming vulnerable to potential unauthorised disclosure or malicious use.</li> </ul> <p><b>IT operation stability, availability and continuity,</b> including:</p> <ul style="list-style-type: none"> <li>• unavailability of critical IT systems due to IT failure or damages to IT hardware,</li> <li>• system instability due to uncontrolled changes, lack of testing or other causes.</li> </ul> <p><b>IT governance,</b> including:</p> <ul style="list-style-type: none"> <li>• non-optimal software management and development,</li> <li>• IT vendor lock-in.</li> </ul> | <ul style="list-style-type: none"> <li>• Business disruption due to temporary or permanent unavailability of data or critical IT systems,</li> <li>• Eurofins' or its clients' intellectual property is stolen or compromised,</li> <li>• financial consequences, including loss of funds or assets, customer compensation, legal costs, forensic and remediation costs, contractual damages or lost revenue,</li> <li>• fines or other actions taken by authorities, such as data protection authorities,</li> <li>• damage to brand reputation,</li> <li>• unplanned increase of IT spending,</li> <li>• dependency on key providers and limited flexibility to switch vendors or adopt alternatives,</li> <li>• delay on IT projects.</li> </ul> | <ul style="list-style-type: none"> <li>• Strategic segmentation of IT infrastructure and applications, creating discrete networks to bolster business resilience and limit the spread of any IT incidents,</li> <li>• implementation of a robust information security upgrade programme that systematically strengthens security across the Eurofins Network of companies,</li> <li>• operation of a round-the-clock Security Operations Centre (SOC) tasked with monitoring and responding to alerts from the SIEM system, complemented by IDS deployment, modern EDR and web security capabilities,</li> <li>• comprehensive phishing awareness initiative encompassing regular training sessions, quarterly simulated phishing exercises, and regional awareness campaigns to bolster defence against social engineering,</li> <li>• regular cybersecurity training to maintain a high level of awareness and vigilance across the workforce,</li> <li>• continuous global and local IT risk assessment processes, focusing on cybersecurity and IT controls, followed by diligent remediation,</li> <li>• an Operations Improvement Programme designed to systematically upgrade IT infrastructure for greater stability and performance,</li> <li>• IT change management and testing protocols to ensure controlled implementation of system enhancements,</li> <li>• physical security measures in critical data facilities, coupled with consistent verification of backup protocols to ensure data recoverability,</li> <li>• enhancement of the IT Resilience Strategy through a dedicated programme, including thorough testing of IT systems and network infrastructure,</li> <li>• maintenance of an up-to-date inventory of IT applications to manage the software lifecycle effectively,</li> <li>• establishment of KPIs to assess quality of in-house software development and the efficacy of IT project delivery,</li> <li>• IT continuity and disaster recovery planning,</li> <li>• building a vendor/technology agnostic IT landscape,</li> <li>• negotiated discounts at renewal of key IT contracts, providing protective buffer against price increase,</li> <li>• cyber insurance coverage.</li> </ul> |

**Table 10.** Compliance

| Risk Category   | Possible Consequences  | Main Mitigations   |
|---|--|--|
| <p><b>Non-compliance with laws</b>, such as accidental or deliberate acts in breach of laws, committed by employees or partners of Eurofins companies, including: bribery, antitrust violations, fraud, privacy breach, tax and social security violations, sanctions and export control breaches.</p>  | <ul style="list-style-type: none"> <li>• Investigations by authorities,</li> <li>• enforcement actions, significant fines and penalties imposed by authorities, resulting in financial losses or damages,</li> <li>• debarment from certain territories / activities,</li> <li>• revocation of licenses or loss of accreditation,</li> <li>• exclusion from certain public tenders and businesses,</li> <li>• damage to brand reputation and erosion of stakeholder confidence,</li> <li>• administrative and penal litigation,</li> <li>• personal charges (including criminal charges) against directors and employees.</li> </ul> | <ul style="list-style-type: none"> <li>• Eurofins' Code of Ethics, and compliance policies such as the Anti-Bribery policy, the Fair Competition policy, the Equal Opportunities and Fair Employment policy, the Privacy policy, the policy on Ethical Behaviour at Laboratories, and the Guidelines for Personal Data Protection,</li> <li>• annual compliance commitments signed by the authorised signatories of all Eurofins companies,</li> <li>• systematic and thorough trainings on these policies to communicate the Group's integrity values and to educate employees and partners,</li> <li>• whistleblowing programme established which encourages both employees of Eurofins' companies and external parties to report suspicious situations and facts in a confidential and secure manner,</li> <li>• implementation of various systems for quality assurance in a large portion of laboratories, designed to ensure consistent procedures and traceability of results,</li> <li>• zero-tolerance approach for non-compliance,</li> <li>• audit / due diligence procedures,</li> <li>• strict approval processes to comply with sanctions and export control regulations.</li> </ul> |
| <p><b>Non-compliance with contractual obligations</b></p> <p>in contracts with suppliers, customers, employees and other third parties resulting in enforcement claims or damage/ penalty claims,</p> <ul style="list-style-type: none"> <li>• unauthorised disclosure /loss of own/other's Intellectual Property (IP) or confidential information,</li> <li>• non-compliant contract execution.</li> </ul> | <ul style="list-style-type: none"> <li>• Litigation/arbitration over enforcement and damages,</li> <li>• financial losses including payment of indemnities, liquidated damages, legal fees and costs,</li> <li>• diversion of management focus,</li> <li>• damage to brand reputation,</li> <li>• decreased demand for Eurofins' services,</li> <li>• increase in insurance costs.</li> </ul>  | <ul style="list-style-type: none"> <li>• Trainings, templates and checklists for standardised contract development,</li> <li>• involvement of legal department and legal advisors in complex or risky contract matters,</li> <li>• in identified cases, provisions may be set aside to cover the risk of non-compliance with contractual obligations,</li> <li>• limitations and controls related to the use of non-standard or exceptional contracts and clauses,</li> <li>• confidentiality clauses in employer agreements,</li> <li>• professional liability insurance.</li> </ul>  |

**Table 11.** Environmental, Social & Governance (ESG)

| Risk Category   | Possible Consequences   | Main Mitigations  |
|---|---|---|
| <p><b>Environmental Protection</b>, including:</p> <ul style="list-style-type: none"> <li>accidental contamination of the environment directly caused by Eurofins' operations at a laboratory, by specialised companies which dispose of hazardous materials for Eurofins (failing to comply with their contractual and regulatory obligations), or by Eurofins' clients in consequence of analytical errors made by a Eurofins company (see the risk category "Quality of analytical tests").</li> </ul> | <ul style="list-style-type: none"> <li>Injury to personnel and third parties,</li> <li>non-compliance with the law,</li> <li>liability for resulting damages,</li> <li>financial damages such as fines and cost of cleaning,</li> <li>damage to brand reputation, especially within local communities,</li> <li>the Eurofins brand is possibly linked to the non-compliant behaviour of our waste management supplier.</li> </ul> | <ul style="list-style-type: none"> <li>Laboratories select waste management suppliers that adhere to environmental laws,</li> <li>proper procedures in all laboratories and relevant accreditations,</li> <li>environmental liability insurance.</li> </ul>   |
| <p><b>Health and Safety (People Protection)</b>, including:</p> <ul style="list-style-type: none"> <li>accidental work-related injuries of employees, or fatalities occurring in the workplace or during business travels,</li> <li>work-related illness.</li> </ul>  | <ul style="list-style-type: none"> <li>People safety: possible injuries or fatalities,</li> <li>litigations or legal/regulatory enforcement actions,</li> <li>loss of accreditation,</li> <li>damage to brand reputation.</li> </ul>  | <ul style="list-style-type: none"> <li>Health and Safety policy,</li> <li>consolidated monitoring of metrics such as Total Recordable Incident Rate (TRIR) and Lost Time Incident Rate (LTIR) to track progress and drive continuous improvement initiatives,</li> <li>systematic Root Cause Analysis (RCA) process for H&amp;S incidents,</li> <li>H&amp;S targets assigned to leaders,</li> <li>Network of Health and Safety Champions, raising awareness on H&amp;S topics in the organisation, sharing experiences, actions, best practices, tools, and measuring and monitoring H&amp;S metrics locally,</li> <li>workers' compensation and employer liability insurance,</li> <li>business travel insurance.</li> </ul> |
| <p><b>External Partner's Ethics</b>, including:</p> <ul style="list-style-type: none"> <li>suppliers which are not conducting their business activity in accordance with the values and principles laid out in Eurofins' Code of Ethics.</li> </ul>   | <ul style="list-style-type: none"> <li>Failure to select and prioritise suppliers with a strong focus on social, environmental, and business continuity management,</li> <li>Eurofins could be linked to the unethical behaviour of its suppliers, which may have direct consequences on Eurofins' reputation and brand image.</li> </ul>   | <ul style="list-style-type: none"> <li>CSR awareness among Eurofins' suppliers, including the formalised acceptance of the Eurofins Group Supplier Code of Ethics,</li> <li>CSR evaluation for all critical vendors, via ratings provided by third parties,</li> <li>CSR ratings incorporated into supplier selection, onboarding, and evaluation.</li> </ul>   |
| <p><b>Climate Change – Transition Risks</b>, including:</p> <ul style="list-style-type: none"> <li>cost of transition to a lower emission technology,</li> <li>increase of price of carbon (carbon taxes, emission trading systems, price of carbon credits and green energy).</li> </ul>   | <ul style="list-style-type: none"> <li>Financial impact: increase of costs (including energy cost inflation), early retirement of assets, capital investment in new technology,</li> <li>organisational efforts to adopt and deploy new processes.</li> </ul>   | <ul style="list-style-type: none"> <li>CO<sub>2</sub> reduction targets for Eurofins' leaders, instigating leadership-driven CO<sub>2</sub> reduction initiatives across all Eurofins businesses,</li> <li>progressive transition to renewable energy,</li> <li>progressive transition to energy efficient buildings,</li> <li>progressive transition to fleets of electric cars,</li> <li>progressive transition to miniaturised chemical analysis,</li> <li>continuous supplier engagement to reduce value chain emissions (Scope 3),</li> <li>coordination of a global network of CO<sub>2</sub> Champions and dedicated training on CO<sub>2</sub> measurement and reduction opportunities.</li> </ul>                    |
| <p><b>Climate Change – Physical Risks</b>, including:</p> <ul style="list-style-type: none"> <li>increase of very hot days and heat waves in some regions,</li> <li>increasing likelihood and severity of extreme weather events such as storms and floods, directly impacting our operations.</li> </ul>   | <ul style="list-style-type: none"> <li>Financial impact, such as investments to adapt operations and ensure preservation of quality standards, loss of revenues resulting from interruption to operations or supply chain, material damage to property, reparation costs,</li> </ul>  | <ul style="list-style-type: none"> <li>Natural hazard risk modelling, including climate change scenario analysis on heat waves and river floods (see section 3.2.2)</li> <li>natural hazard assessment embedded in Real Estate projects,</li> <li>progressive transition to energy efficient buildings,</li> <li>business continuity planning,</li> </ul>   |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## General Disclosures (ESRS 2) / Governance

|   |   |   |
|---|---|---|
| <ul style="list-style-type: none"> <li>• Impact of climate change on demand for testing services (seasonality and geographic distribution)</li> </ul>   | <ul style="list-style-type: none"> <li>• increase of energy costs and CO<sub>2</sub> emissions (affecting sustainability targets),</li> <li>• People safety: possible injuries / fatalities to employees and others,</li> <li>• reducing availability and increasing cost of insurance coverage.</li> </ul>   | <ul style="list-style-type: none"> <li>• property damage and business interruption insurance.</li> </ul>  |
| <p><b>ESG reporting:</b></p> <ul style="list-style-type: none"> <li>• Poor ESG ratings as a result of insufficient performance,</li> <li>• incorrect reporting of ESG KPIs and CO<sub>2</sub> emissions.</li> </ul> | <ul style="list-style-type: none"> <li>• Reputational damage, leading to loss of customers,</li> <li>• legal liabilities and lawsuits from customers, investors, and other stakeholders,</li> <li>• increased scrutiny from regulatory authorities, resulting in potential fines and penalties,</li> <li>• operational cost increases and resources are diverted away from core business activities,</li> <li>• non timely publication of ESG reports.</li> </ul> | <ul style="list-style-type: none"> <li>• Continuous improvement of internal processes and methods to report and manage ESG metrics,</li> <li>• ESG KPI monitoring, target setting and deviation analysis,</li> <li>• Carbon Footprint Measurement system, including a global network of CO<sub>2</sub> Champions and trainings on CO<sub>2</sub> measurement,</li> <li>• enhancing Scope 3 reporting with supplier-provided data,</li> <li>• audit of ESG metrics and KPIs by GIAT (Group Internal Audit Team),</li> <li>• ESG report may be subject to independent review by leading professional services firm, although this review does not constitute formal assurance.</li> </ul> |

## 2.2.6 Risk Management and Internal Controls Over Sustainability Reporting (GOV-5)

### GRI Standard/Disclosure: 2-5

Eurofins' sustainability-reporting processes, while activated within a decentralised organisation, follow centrally defined methodologies, templates and governance rules. As of the reporting date, the CSRD has not been transposed into national law in Luxembourg, and Eurofins is therefore not legally required to publish a CSRD-compliant ESG Report. Nevertheless, Eurofins is progressively strengthening its internal controls related to sustainability information.

### Control environment and reporting framework

Sustainability data is collected through standardised reporting tools and processes, coordinated at Group level by the ESG Performance Management team (part of the Group Service Centre). These tools embed automatic validation checks and reflect the definitions, boundaries and methodologies set out in the related internal guidance documents.

Data is provided by an established and trained internal network of employees (e.g., CO<sub>2</sub> Champions, HSE Champions, Quality specialists, Financial Directors), ensuring consistency across the Eurofins Network.

In addition, local leaders review their performance and set targets for all ESG and operational KPIs relevant to their operations as part of a centrally coordinated annual operational budgeting process. This process includes central validation of all established targets.

Internal controls over sustainability reporting are focused on the main KPIs (see section 7.1 – Eurofins Data) and continue to be strengthened.

The leaders assigned to each section of the ESG report, based on subject-matter expertise and information ownership, review narrative disclosures. KPI owners validate their data prior to consolidation.

### Roles and responsibilities

- ESG Performance Management team: operational owner of the reporting process, responsible for templates, consolidation, methodological guidance, data checks and maintaining evidence.
- Lead Subject Matter Experts: define KPI frameworks, maintain Key Guidance Documents, support local contributors and validate consolidation for their KPI groups.
- Executive Sustainability Committee (ESC): oversees data-collection processes, challenges methodologies and data quality, and reviews the full ESG Report prior to final approval. ESC also nominates LSMEs and proposes annual updates to the ESG KPI Master list.
- Internal Audit: performs selective reviews of ESG KPIs and related internal controls.
- Sustainability & Corporate Governance Committee: Board-level oversight of sustainability reporting; reviews methodologies, controls and the final ESG Report.
- Audit & Risk Committee (ARC): oversees the integrity of the Annual Sustainability Reporting, monitoring internal controls, risk-management systems, compliance with CSRD and other regulatory requirements, and addressing recommendations from the external auditor in close coordination with the Sustainability & Corporate Governance Committee.

### Sustainability-reporting risks

Sustainability-reporting risks are integrated into the Group Risk Register.

These risks are monitored through the Group's ERM process (section 2.2.5) and mitigated through the controls and improvements described earlier in this section.

### Documentation and evidence

All ESG KPI evidence, DMA documentation and supporting records are stored centrally.

### External assurance

The ESG Report has not been subjected to external limited assurance. Eurofins is preparing for future assurance requirements through enhanced documentation and archiving, targeted internal audit reviews, stricter controls, and clearer definitions in the ESG Guidance Documents.

### 2.3 Impact, Risk and Opportunity Management

#### 2.3.1 Process to Identify and Assess Material Impacts, Risks and Opportunities (IRO-1)

##### GRI Standard/Disclosure: 3-1

Eurofins identifies and evaluates sustainability-related Impacts, Risks and Opportunities (IROs) through an annual Double Materiality Assessment (DMA), conducted in accordance with the Double Materiality Assessment Business Process Description (DMA BPD). This internal governance document is the methodological backbone of the process and ensures alignment with the requirements of the Corporate Sustainability Reporting Directive (CSRD), the European Sustainability Reporting Standards (ESRS), EFRAG guidance and the TIC Council's sector-specific recommendations ([TIC Council voluntary guidance](#)).

The DMA is embedded in Eurofins' governance and framework. The ERM, Risk and Business continuity manager coordinates the overall DMA process, while subject matter experts across the Group (such as HR leaders, CO<sub>2</sub> Champions, HSE and Quality managers, Purchasing, Investor Relations and Group Operating Council leaders) contribute insights relevant to their area of expertise. Oversight is ensured by the Executive Sustainability Committee, the Executive Risk Committee and, at Board level, the Sustainability & Corporate Governance Committee, which reviews and validates the final list of material topics.

The DMA process is performed annually, aligned with Eurofins' ESG reporting cycle and ERM timeline.

##### Connection with strategy and business model

The DMA is anchored in Eurofins' decentralised business model and a high-level understanding of its value chain. It considers where impacts may arise in relationships with key suppliers, across Eurofins' laboratories and service centres, and in interactions with clients. This helps identify material IROs that may influence business continuity, scientific integrity, service quality, reputation, financial results and long-term competitiveness. Further information on Eurofins' strategy, business model and value chain is provided in section 2.1.1 (SBM-1) and section 2.1.3 (SBM-3).

##### Stakeholder engagement as a foundation

Eurofins' DMA is informed by a structured stakeholder engagement process, detailed in section 2.1.2 (SBM-2). Engagement may occur both directly and through credible internal proxies, ensuring that the views of affected stakeholders and users of sustainability information are appropriately reflected. Inputs from employees, clients, suppliers, investors, financial institutions, insurers, peers, regulators and the TIC Council help identify relevant IROs and assess their significance, supporting a well-grounded and balanced materiality determination.

##### Identification of IROs

Based on stakeholder inputs and contextual analysis, Eurofins developed a broad long list of potential IROs. This list spans all ESRS topics and subtopics, incorporates relevant ERM insights, considers sector-specific elements from TIC Council guidance, and integrates signals from peer benchmarking. Each item is then mapped to the part of the value chain where it is most likely to arise and to the stakeholder groups most concerned.

##### IROs assessment methodology

Eurofins applies the double materiality principle by evaluating each IRO from both an impact materiality and a financial materiality perspective. The methodology is documented in detail in the DMA process description and uses structured scoring criteria.

For **impact materiality**, Eurofins assesses how significant an actual or potential impact could be by evaluating its **scale** (gravity of the effect), **scope** (how widespread it is), and **irremediability** (how reversible it is). For potential impacts, an additional **likelihood** dimension is applied to reflect the probability of occurrence. These factors are combined using normalised scoring formulas set out in the DMA Business Process Description, ensuring that impacts are assessed consistently and comparably across all identified IROs.

For **financial materiality**, Eurofins assesses how each IRO could reasonably affect the Group's financial performance, position or cash flows using a **financial scale**. The assessment applies the same financial magnitude thresholds used in the ERM framework, together with a likelihood score reflecting the probability of a worst realistic scenario (highest impact and lowest likelihood). This ensures coherence between sustainability reporting and Principal Risks (section 2.2.6).

An IRO is considered material if it meets either the impact or the financial materiality threshold defined in the DMA Business Process Description. These thresholds were reviewed and approved by the Executive Sustainability Committee to ensure alignment with Eurofins' risk appetite and reporting objectives. A sub-topic is classified as material when at least one of its underlying IROs meets these thresholds. The full list of material subtopics identified for 2025 is presented in Table 12.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## General Disclosures (ESRS 2) / Impact, Risk and Opportunity Management

### Validation and consolidation

While the CSRD was not transposed into Luxembourg law before the publication of this report, we are voluntarily disclosing our 2025 DMA inputs and outcomes ahead of the formal CSRD transposition to demonstrate our commitment to transparency to our stakeholders.

Preliminary scoring is first reviewed with subject matter experts to ensure accuracy and internal consistency. Once consolidated at sub-topic level, the results are reviewed and challenged by a subset of the Group Operating Council (GOC) leaders, who provide strategic and operational perspectives representing the major business lines.

Following this management-level review, the sub-topic conclusions are submitted to the Executive Sustainability Committee and the Executive Risk Committee for further challenge, particularly where sustainability IROs intersect with Eurofins' risk register or have broader strategic implications. The Sustainability & Corporate Governance Committee then provides Board-level oversight and final approval of the material sub-topics.

Further details on roles, responsibilities and decision-making procedures are provided in sections 2.2.1 and 2.2.2 (GOV-1 and GOV-2).

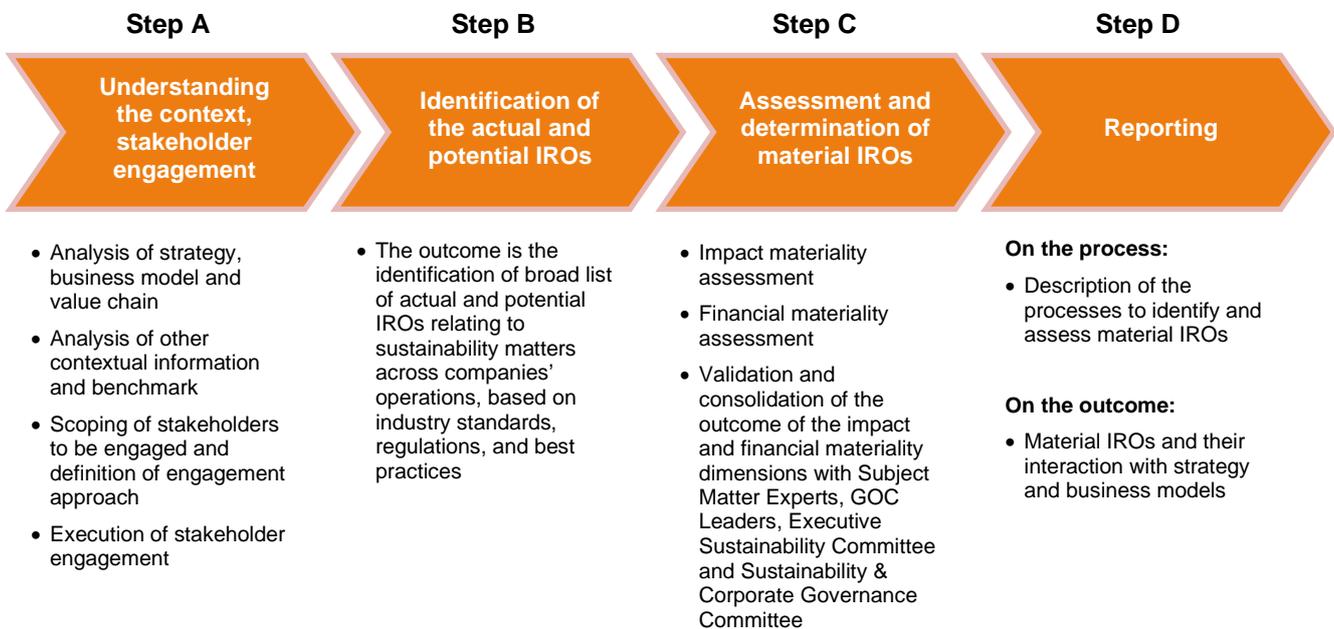


Figure 11. Double Materiality Process Mapping

### 2.3.2 Disclosure Requirements in ESRS Covered by the ESG Report (IRO-2)

#### GRI Standard/Disclosure: 3-2

#### Overview of material topics and where they arise in the value chain

Eurofins identifies material Impacts, Risks and Opportunities (IROs) through the Double Materiality Assessment process described in section 2.3.1 (IRO-1). The validated list of material IROs at individual level is presented in section 2.1.3 (SBM-3).

For reporting purposes under ESRS 2 IRO-2, Eurofins consolidates these results at sub-topic level. The subtopics presented below reflect those for which at least one underlying IRO met the materiality thresholds defined by the Executive Sustainability Committee. They represent the areas where sustainability matters are most likely to influence people or the environment, affect Eurofins' financial performance, or both. Material topics that arise relate primarily to Eurofins' own operations, with several also present upstream in the supply chain or downstream in client interactions.

The following table provides an overview of the material ESRS and company-specific subtopics, the type of IROs identified, and where they occur in the value chain. This section does not repeat detailed descriptions of individual IROs, which are disclosed in section 2.1.3 (SBM-3).

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## General Disclosures (ESRS 2) / Impact, Risk and Opportunity Management

**Table 12.** Overview of material topics, IRO types and value-chain concentration

| Topic / sub-topic (ESRS)  | Type of IROs | Value Chain |                |            |
|---|--------------|-------------|----------------|------------|
|   |              | Upstream    | Own Operations | Downstream |
| <b>ESRS E1</b>  |              |             |                |            |
| Climate change  |              |             |                |            |
| Climate change adaptation   | R            | ●           | ●              |            |
| Climate change mitigation   | I            | ●           | ●              |            |
| Energy  | I            |             | ●              |            |
| <b>ESRS G1</b>  |              |             |                |            |
| Business conduct  |              |             |                |            |
| Corporate culture   | I            |             | ●              | ●          |
| Management of relationship with suppliers including payment practices   | I            | ●           | ●              |            |
| Protection of whistle blowers   | I, O         | ●           | ●              | ●          |
| Corruption and bribery  |              |             |                |            |
| Incidents   | I            | ●           | ●              | ●          |
| Prevention and detection including training   | I, R         | ●           | ●              | ●          |
| <b>ESRS S1</b>  |              |             |                |            |
| Own Workforce   |              |             |                |            |
| Equal treatment and opportunity for all   |              |             |                |            |
| Diversity   | I            |             | ●              |            |
| Employment and inclusion of persons with disabilities   | I, O         |             | ●              |            |
| Gender equality and equal pay for work of equal value   | I            |             | ●              |            |
| Measures against violence and harassment  | I            |             | ●              |            |
| Training and skills development   | I, O         |             | ●              |            |
| Working Conditions  |              |             |                |            |
| Adequate wages  | I, R         |             | ●              |            |
| Collective bargaining, including rate of workers covered by collective agreements   | I            |             | ●              |            |
| Freedom of association, including the existence of works councils and the information, consultation and participation rights of workers | I, O         |             | ●              |            |
| Health and safety   | I, R, O      |             | ●              |            |
| Secure employment   | I            |             | ●              |            |
| Social dialogue   | I, O         |             | ●              |            |
| Working time  | I            |             | ●              |            |
| Work-life balance   | I            |             | ●              |            |
| <b>COMPANY SPECIFIC</b>   |              |             |                |            |
| Company Specific  |              |             |                |            |
| Cybersecurity   | R            |             | ●              | ●          |
| Data Protection   | I            |             | ●              | ●          |
| Quality Management  | R            |             | ●              | ●          |
| Quality of Services   | I            |             | ●              | ●          |

**Glossary:**

I = Impacts, R = Risks, O = Opportunities

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## General Disclosures (ESRS 2) / Impact, Risk and Opportunity Management

### Non-material topics

Other ESRS subtopics were assessed as non-material for 2025. They are retained in the internal Sustainability Database for auditability and future review but are not disclosed in this section.

### 2.3.3 General Basis for Preparation of ESG Report (BP-1)

#### GRI Standard/Disclosure: 2-3

As of the reporting date, the CSRD has not been transposed into law in Luxembourg, and Eurofins is therefore not legally required to publish a CSRD-compliant ESG Report. Nevertheless, Eurofins has chosen to report in a CSRD-aligned manner and to progressively enhance the structure of its ESG reporting in line with the ESRS principles, reflecting a continued commitment to transparency and methodological maturity, and working towards full alignment as the national legal framework is implemented.

#### Reporting scope and consolidation approach

The reporting scope mirrors the Eurofins consolidated financial statements, unless stated otherwise. The entities included in the consolidation perimeter are listed in the Eurofins Annual report, in Note 3 of the consolidated financial statements. All companies acquired during the reporting period are included in the ESG Report, with the following exception:

- Environmental data for companies acquired after June 2025 is reported with a one-year delay, allowing for sufficient time to implement Eurofins' data-collection and internal-control processes to ensure reliability.

The ESG Report covers the period 1 January to 31 December 2025. Prior-year information is included where available and relevant for comparability.

#### Basis for determining materiality

Material sustainability matters are identified through Eurofins' annual Double Materiality Assessment process as described in section 2.3.1 (IRO-1). The list of material ESRS topics and subtopics for 2025 is presented in section 2.3.2 (IRO-2). Only those matters assessed as material are disclosed in detail.

### 2.3.4 Disclosures in Relation to Specific Circumstances (BP-2)

#### GRI Standard/Disclosure: 2-4

In preparing this ESG Report, Eurofins applies certain limitations and specific circumstances. These reflect both Eurofins' decentralised operating model and the transitional nature of its voluntary, progressive alignment with the Corporate Sustainability Reporting Directive (CSRD).

#### Decentralised operating model and local practices

Eurofins operates under a strongly decentralised model, where HR, HSE, quality and most operational processes are managed at local or entity level, in line with local regulatory, operational and accreditation requirements. Network-wide guiding principles and minimum standards provide a common framework, while allowing for the flexibility necessary to reflect local contexts across geographies and business lines.

Accordingly, the ESG Report presents a Group-level perspective, drawing on central policies, shared processes, available consolidated indicators and representative insights gathered through structured SME engagement and internal networks. Data included in this report, is in certain instances, extrapolated and has not been audited by an independent third party. Where relevant, examples of local initiatives and practices are illustrated through dedicated "case examples" and are referenced as such.

#### Value-chain information and use of estimates

Eurofins evaluates upstream and downstream information where material according to the Double Materiality Assessment.

For certain upstream or downstream activities, complete data is not available. In these cases, Eurofins uses reasonable estimates, proxies or central assumptions based on expert judgement. All material assumptions or methodological choices are disclosed in the relevant sections.

Methodologies used and significant assumptions used to calculate or measure GHG emissions are reported in section 3.2.4.

#### Transitional situation regarding CSRD alignment

Although Luxembourg has not yet transposed the CSRD into national law and is therefore not legally applicable to Eurofins for this reporting year, Eurofins has chosen to voluntarily report in a CSRD-aligned manner. As the company progressively enhances methodological maturity, certain disclosures are not yet fully developed or fully aligned with ESRS requirements.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## General Disclosures (ESRS 2) / Impact, Risk and Opportunity Management

### Changes in methodology

Eurofins first introduced its Double Materiality Assessment (DMA) in 2024 as part of its preparation for reporting under the CSRD. In 2025, the methodology was further refined and formalised to ensure more complete alignment with ESRS requirements and closer integration with the Group's Enterprise Risk Management (ERM) framework. The enhancements focused on clarifying scoring models, strengthening impact and financial materiality scales, improving evidence traceability, and documenting governance roles and validation steps.

The refined DMA now provides a more structured and consistent basis for identifying and assessing Eurofins' sustainability-related impacts, risks and opportunities across the value chain. The detailed methodology is presented in section 2.3.1 (Process to identify and assess material IROs) and section 2.1.3 (Material impacts, risks and opportunities).

In addition, Eurofins decided to pause the disclosure of Scope 3 emissions and of carbon emissions targets until the CSRD has been transposed into Luxembourg law, pending greater clarity on the final regulatory requirements and further improvements in the standardisation, availability and reliability of underlying data sources.

Other than the aforementioned methodological enhancements on DMA and the exclusion of Scope 3 emissions and related targets for 2026, no changes materially affect the comparability of sustainability information and data with the prior year.

### Reporting constraints due to decentralised data collection

The analyses, estimates, and conclusions contained in this document are based on data that is incomplete, in some cases of limited reliability, and in certain instances derived from extrapolations or assumptions necessitated by the absence of comprehensive source information. As a result, the precision and accuracy of the findings may be materially affected. No representation or warranty, express or implied, is made as to the completeness, reliability, or fitness of the underlying data for any particular purpose. All outputs should therefore be interpreted with caution and should not be relied upon as definitive, precise, or free from error. Any use of this information is at the sole risk of the user.



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# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Environmental Disclosures (E)

The 2025 Double Materiality Assessment (DMA) confirms **climate change** as a material topic for Eurofins. The decentralised operating model means that energy use, emissions and climate-resilience measures are largely managed locally, while network-wide methodologies, minimum standards and the Carbon Footprint Reduction Programme provide consistency and direction.

The sections that follow describe how Eurofins manages these impacts, risks and opportunities through Group policies, science-based methodologies, local initiatives and ongoing investments.

**Table 13.** ESRS E1 - Climate Change

| Topic                    | Sub-Topic                 | IRO Title & Description   | Type of Materiality | Type of IRO | Value Chain | Time Frame |
|--------------------------|---------------------------|---|---------------------|-------------|-------------|------------|
| ESRS E1 - Climate Change | Climate Change Adaptation | <b>Physical climate risk (extreme weather events)</b><br>Risk of business interruption, damage to sites and assets, and potential safety impacts from increasing likelihood and severity of storms and floods.                  | FM                  | R           | U, OO       | MT, LT     |
|                          | Climate Change Mitigation | <b>Contribution to climate change through GHG emissions</b><br>Negative environmental impact from emissions from laboratories, logistics and selected upstream activities.  | IM                  | I-          | U, OO       | MT, LT     |
|                          | Energy                    | <b>Energy efficiency and move to more efficient buildings</b><br>Opportunity to reduce emissions and operating costs through more energy-efficient buildings and equipment; positive environmental impact via lower energy use. | FM                  | I+          | OO          | ST, MT, LT |

**Glossary:**

*IM = Impact Material; FM = Financially Material; I- = Negative Impact; I+ = Positive Impact; R = Risk; U = Upstream; OO = Own Operations; ST = Short-Term (within current annual report cycle); MT = Medium-Term (one to five years); LT = Long-Term (more than five years)*

### 3.1 Safeguarding the Environment Through Our Testing Activity

United Nations Sustainable Development Group (UNSDGs)



GRI Standard/Disclosure: 2-6, (Indirect economic impacts), 203-2, 201-2

As a network of companies that work to safeguard the environment through many of our testing activities, considering our impact on the environment is a priority as is our commitment to sustainable operations. Our broad portfolio of testing services enables our clients across numerous industries to limit the negative impact of their activities on the environment or society. The result is that more companies around the world can meet Environmental, Social and Governance (ESG) criteria, a set of sustainability and ethical standards for a company's activities. Related to the UNSDGs, Eurofins has performed a mapping exercise to identify which of our areas of activity can be considered Environmentally Sustainable Economic Activities based on the European taxonomy for sustainable activities.

#### 3.1.1 Context of the European Taxonomy for Sustainable Activities

The taxonomy was established by EU regulation 2020/852 (18 June 2020) to support the creation of a framework to facilitate sustainable investment and the amended EU directive 2013/34 concerning disclosure of non-financial and diversity information.

According to Article 27 of regulation 2020/852, depending on the environmental objectives (according to Article 9), this regulation is to be applied as follows:

- from 1 January 2022 on climate change mitigation (9 a) and adaptation to climate change (9 b)
- from 1 January 2023 on the remaining four Environmental Objectives

The six Environmental Objectives of the EU Taxonomy are:

##### 1. Climate change mitigation

Activities contributing substantially to the stabilisation of greenhouse gas concentrations in the atmosphere through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals.

##### 2. Climate change adaptation

Activities that include or provide adaptation solutions which substantially reduce the adverse impact of the current or expected future climate on people, nature or assets.

##### 3. Sustainable use and protection of water and marine resources

Activities contributing to achieving and retaining the good status of bodies of ground, surface or marine water by:

- protecting the environment from the adverse effects of urban and industrial wastewater discharges;
- protecting human health by ensuring drinking water is free from any micro-organisms, parasites and substances that constitute a potential danger;
- improving water management and efficiency, by promoting the sustainable use of water through the long-term protection of available water resources;
- ensuring the sustainable use of marine ecosystem services or contributing to the good environmental status of marine waters, including by protecting, preserving or restoring the marine environment and by preventing or reducing inputs in the marine environment.

##### 4. Transition to a circular economy

Activities that contribute substantially to the transition to a circular economy, including waste and litter prevention, using natural resources, increasing the lifetime of products, substantially reducing the content of harmful substances, preventing, or reducing waste generation, and increasing use of recycled raw materials.

##### 5. Pollution prevention and control

Activities contributing substantially to environmental protection from pollution by:

- preventing pollutant emissions into air, water or land;
- improving levels of air, water or soil quality;
- preventing or minimising any adverse impact on human health and the environment from the production, use or disposal of chemicals;
- cleaning up litter and other pollution.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Environmental Disclosures (E) / Safeguarding the Environment Through Our Testing Activity

### 6. Protection and restoration of biodiversity and ecosystems

Activities contributing substantially to protecting, conserving or restoring biodiversity and good condition of ecosystems through:

- nature and biodiversity conservation and protection and restoring terrestrial, marine and other aquatic ecosystems in order to improve their condition;
- sustainable land use and management, including adequate protection of soil biodiversity, land degradation neutrality and the remediation of contaminated sites;
- sustainable agricultural practices, including those that contribute to enhancing biodiversity or to halting or preventing the degradation of soils and other ecosystems, deforestation and habitat loss;
- sustainable forest management, including practices and uses of forests and forest land that contribute to enhancing biodiversity or to halting or preventing degradation of ecosystems, deforestation and habitat loss.

The EU delegated regulation 2021/2178 (6 July 2021) is specifying the content and presentation of information to be disclosed and the methodology to be followed in order to comply with the disclosure obligation of EU regulation 2020/852. For the FY2025 reporting period, Eurofins has exercised the option to defer the application of Commission Delegated Regulation (EU) 2026/73 of 4 July 2025 amending Delegated Regulation (EU) 2021/2178 and has prepared its disclosures in accordance with Delegated Regulation (EU) 2021/2178 as previously applicable.

The technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation are defined in the Annex 1 to the EU delegated act 2021/2139 (4 June 2021). With the publishing of the delegated regulation 2023/2486 in June 2023, the European Commission has also released the technical screening criteria of the remaining four environmental objectives.

The mapping of Eurofins' areas of activity taxonomy reporting complies with the EU regulations listed above as well as with the guidance from the TIC Council. TIC services are broken down into three categories, by level of eligibility for the taxonomy.

Including Level 1, 2 and 3 activities, Eurofins TIC services contributing to the UNSDGs are equivalent to 99% of consolidated turnover, 100% of consolidated OpEx and 92% of consolidated CapEx in 2025.

The graph below highlights the three categories by level of eligibility for the EU Taxonomy:

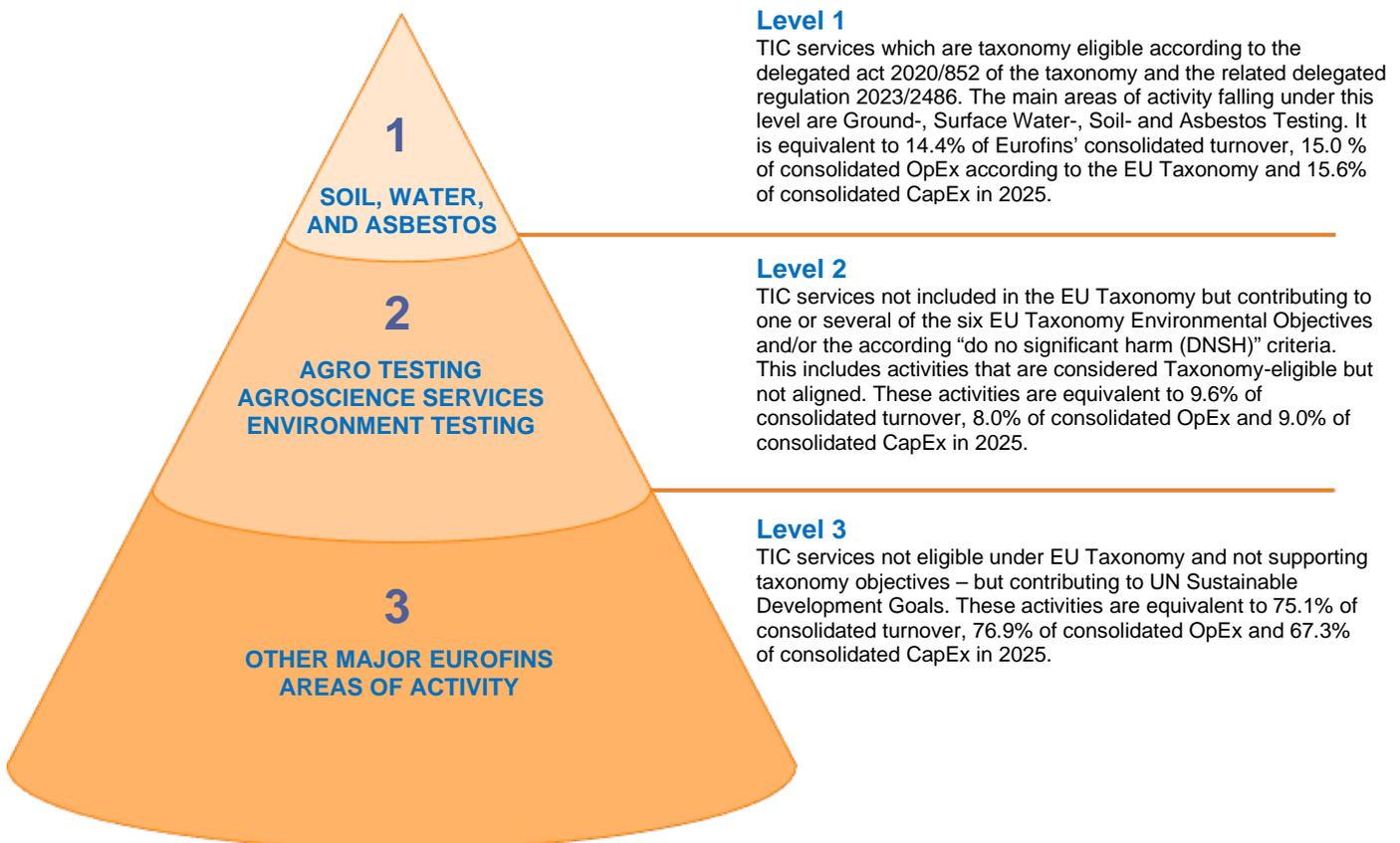


Figure 12. Three categories by level of eligibility for the EU Taxonomy

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Environmental Disclosures (E) / Safeguarding the Environment Through Our Testing Activity

While the EU Taxonomy provides a structured classification of environmentally sustainable economic activities, certain laboratory testing and services that support environmental protection and regulatory compliance are not yet comprehensively covered by the current technical screening criteria. The examples below illustrate how selected Eurofins Business Lines contribute in practice to environmental objectives addressed by the EU Taxonomy:



### Agrosience Services



- Soil carbon check testing which provides data to measure the amount of carbon captured in soil allowing farmers to improve practices to increase carbon storage in soil. This contributes to reducing the effects of climate change through increased CO<sub>2</sub> capture.
- Supporting customers with field research and the development of new technologies to improve farming efficiencies, increase yields, reduce waste, and minimise or eliminate impact on humans, biodiversity, and the environment.
- Contributing to efforts to turn organic waste into useful products (e.g., methane to generate electricity, organic fertiliser) by testing the chemical, physical and biological aspects of compost and biogas to confirm quality.



### Environment Testing



- Offering testing services for water, air, soil, waste and other products to assess their quality and their impact on health and the environment.
- Conducting analyses to classify biofuel products by industry specifications, biofuel products benefit the environment due to reduced emissions, smog, wastewater and hazardous waste.
- Utilising industry-leading practices to test a wide range of environmental matrices (e.g., drinking water, soil, tissue, consumer products, blood/serum etc.) for the presence of Per- and Polyfluorinated Alkyl Substances (PFAS) which are contaminant compounds of emerging concern due to their resistance to biodegradation in the environment.
- Contributing to public health and safety by performing a variety of water testing services for hospitals (e.g., endotoxin testing for dialysis water, legionella detection in shower systems, water microbiology).
- Preventing pollution and contamination through a wide array of waste testing services, including sampling and testing of generic waste (industrial and civil sectors), building materials (asbestos and lead), chemicals, hazardous waste and wastewater.

### 3.1.2 EU Taxonomy Regulation

#### GRI Standard/Disclosure: 201-2

In accordance with the EU Taxonomy Regulation, Eurofins has assessed the weight of its taxonomy eligible and taxonomy aligned activities for its turnover, CapEx and OpEx for the year which ended on 31 December 2025. Our reporting is aligned with the guidance of the TIC Council, and the reporting scope is identical to the scope of our Financial and Operating Review.

#### Identification of taxonomy-eligible activities

Eurofins first screened all its activities to determine eligibility for substantial contribution to the EU Environmental Objectives as outlined in the EU Commission Delegated Regulations 2020/852, 2021/2139 and 2023/2486.

#### Verification of taxonomy-aligned activities

Eurofins concluded that its activities in soil, water and asbestos testing meet the technical screening criteria established for the EU Environmental Objective on Pollution Prevention and Control (Section 2.4 “Remediation of contaminated sites and areas” within Annex III to the EU Commission Delegated Regulations 2023/2486). To ensure these activities are Taxonomy-aligned, they were verified by examining accreditations, recognitions, and certifications held by the identified Business Units, ensuring that they accurately reflect the activities performed and are therefore Taxonomy-aligned.

#### Do No Significant Harm Assessment

Subsequently, Eurofins assessed compliance with the Do No Significant Harm (DNSH) criteria. Leaders of the eligible Business Units confirmed their DNSH compliance through a survey. Eurofins further demonstrates its commitment to sustainability and DNSH compliance through:

- Climate Change Mitigation: Expanding green electricity use, reducing our emissions, and offsetting emissions.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Environmental Disclosures (E) / Safeguarding the Environment Through Our Testing Activity

- Climate Change Adaptation: Conducting climate risk assessments and implementing mitigation measures.
- Biodiversity and Ecosystem Protection: Ensuring responsible site management and full compliance with environmental regulations.
- Transition to a Circular Economy: Promoting waste reduction, resource efficiency and responsible material management across our operations, including waste segregation.

### Minimum safeguards assessment

In respect of the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, the Eurofins Network has defined the following policies, procedures, and indicators:

- Labor and governance policies adhere to the International Labor Organisation (ILO) eight fundamental conventions. The structure and implementation of these policies are described in the Section 5.1.2 (Business Conduct and Corporate Culture) of this report;
- ESG Key Performance Indicator tracking metrics on Diversity, People, Health & Safety and Honesty, Integrity & Human Rights;
- Eurofins Equality Driving Excellence initiative.

After careful assessment of these applications against the Taxonomy-Eligible Activities listed above, and in the absence of adverse findings, we conclude that our operations comply with the stated requirements.

### Accounting and calculation of the EU Taxonomy KPIs

#### Turnover

In line with Annex I of the Disclosures Delegated Act, Eurofins' EU Taxonomy-aligned turnover is based on IFRS-compliant turnover as explained in Note 1 of the Notes to the Consolidated Financial Statement within the Eurofins Annual Report.

**Table 14.** Share of total, eligible and aligned turnover

|   | 2024                   |        | 2025                   |        |
|---|------------------------|--------|------------------------|--------|
|   | Amount (in € millions) | %      | Amount (in € millions) | %      |
| <b>Eligible Turnover</b> ( <i>numerator</i> ) | 1,019                  | 14,7%  | 1,073                  | 14,7%  |
| <b>Aligned Turnover</b> ( <i>numerator</i> )  | 999                    | 14,4%  | 1,052                  | 14,4%  |
| <b>Total Turnover</b> ( <i>denominator</i> )  | 6,951                  | 100,0% | 7,296                  | 100,0% |

**Table 15.** Proportion of total revenue turnover

|   | 2024                           |                               | 2025                           |                               |
|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|
|   | Taxonomy-eligible by objective | Taxonomy-aligned by objective | Taxonomy-eligible by objective | Taxonomy-aligned by objective |
| <b>Climate change adaptation</b>                                    | 0,0%                           | 0,0%                          | 0,0%                           | 0,0%                          |
| <b>Sustainable use and protection of water and marine resources</b> | 0,0%                           | 0,0%                          | 0,0%                           | 0,0%                          |
| <b>Transition to a circular economy</b>                             | 0,0%                           | 0,0%                          | 0,0%                           | 0,0%                          |
| <b>Pollution prevention and control</b>                             | 14,7%                          | 14,4%                         | 14,7%                          | 14,4%                         |
| <b>Protection and restoration of biodiversity and ecosystems</b>    | 0,0%                           | 0,0%                          | 0,0%                           | 0,0%                          |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Environmental Disclosures (E) / Safeguarding the Environment Through Our Testing Activity

### CapEx

In accordance with Annex I of the Disclosures Delegated Act, Eurofins' EU Taxonomy CapEx is based on IFRS-defined capital expenditure, with key inclusions and exclusions detailed below.

**Table 16.** Share of total, eligible and aligned CapEx

|  | 2024                   |               | 2025                   |              |
|--|------------------------|---------------|------------------------|--------------|
|  | Amount (in € millions) | %             | Amount (in € millions) | %            |
| Eligible additions of property, plant and equipment owned and other intangibles assets<br>(Note 2.9, 2.11) | 93                     | 10,1%         | 95                     | 8,7%         |
| Eligible right of use assets<br>(Note 2.9)   | 15                     | 1,7%          | 15                     | 1,4%         |
| Eligible business combinations<br>(Note 2.26)  | 19                     | 2,1%          | 63                     | 5,8%         |
| <b>Total eligible CapEx<br/>(numerator)</b>  | <b>127</b>             | <b>13,9%</b>  | <b>173</b>             | <b>15,9%</b> |
| <b>Total aligned CapEx<br/>(numerator)</b>   | <b>124</b>             | <b>13,6%</b>  | <b>170</b>             | <b>15,6%</b> |
| <b>Total CapEx<br/>(denominator)</b>   | <b>914</b>             | <b>100,0%</b> | <b>1,087</b>           | <b>100%</b>  |

**Table 17.** Proportion of total CapEx

|  | 2024                           |                               | 2025                           |                               |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|
|  | Taxonomy-eligible by objective | Taxonomy-aligned by objective | Taxonomy-eligible by objective | Taxonomy-aligned by objective |
| Climate change adaptation                                    | 0,0%                           | 0,0%                          | 0,0%                           | 0,0%                          |
| Sustainable use and protection of water and marine resources | 0,0%                           | 0,0%                          | 0,0%                           | 0,0%                          |
| Transition to a circular economy                             | 0,0%                           | 0,0%                          | 0,0%                           | 0,0%                          |
| Pollution prevention and control                             | 13,9%                          | 13,6%                         | 15,9%                          | 15,6%                         |
| Protection and restoration of biodiversity and ecosystems    | 0,0%                           | 0,0%                          | 0,0%                           | 0,0%                          |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Environmental Disclosures (E) / Safeguarding the Environment Through Our Testing Activity

### OpEx

Following EU Commission guidance, Eurofins considers only non-capitalised costs related to:

- Research and development
- Short-term leases
- Maintenance and repair
- Other direct expenditures ensuring continued and effective functioning of property, plant, and equipment

In practice, this includes all laboratory equipment costs.

**Table 18.** Share of total, eligible and aligned OpEx

|   | 2024                   |               | 2025                   |               |
|---|------------------------|---------------|------------------------|---------------|
|   | Amount (in € millions) | %             | Amount (in € millions) | %             |
| Eligible laboratory equipment costs<br>(Note 2.3) | 27                     | 15,9%         | 28                     | 15,3%         |
| <b>Total eligible OpEx (numerator)</b>            | <b>27</b>              | <b>15,9%</b>  | <b>28</b>              | <b>15,3%</b>  |
| <b>Total aligned OpEx (numerator)</b>             | <b>27</b>              | <b>15,5%</b>  | <b>27</b>              | <b>15,0%</b>  |
| <b>Total OpEx (denominator)</b>                   | <b>171</b>             | <b>100,0%</b> | <b>180</b>             | <b>100,0%</b> |

The Total OpEx is included under "Cost of materials and services" in Note 2.3 of Eurofins' Financial Statements and follows the accounting principles in Note 1 of the Notes to the Consolidated Financial Statement within the Eurofins Annual Report..

**Table 19.** Proportion of total OpEx

|  | 2024                           |                               | 2025                           |                               |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|
|  | Taxonomy-eligible by objective | Taxonomy-aligned by objective | Taxonomy-eligible by objective | Taxonomy-aligned by objective |
| Climate change adaptation                                    | 0,0%                           | 0,0%                          | 0,0%                           | 0,0%                          |
| Sustainable use and protection of water and marine resources | 0,0%                           | 0,0%                          | 0,0%                           | 0,0%                          |
| Transition to a circular economy                             | 0,0%                           | 0,0%                          | 0,0%                           | 0,0%                          |
| Pollution prevention and control                             | 15,9%                          | 15,5%                         | 15,3%                          | 15,0%                         |
| Protection and restoration of biodiversity and ecosystems    | 0,0%                           | 0,0%                          | 0,0%                           | 0,0%                          |

### Changes from 2024 reporting

As in 2024, Eurofins maintains a conservative approach and has opted not to consider OpEx and CapEx related to CapEx plans for its 2025 disclosures due to the decentralised nature of such undertakings in the Eurofins Network; however, this may be reassessed in the future.

On the next page, we present the templates for the taxonomy KPIs for the 6 environmental objectives.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Environmental Disclosures (E) / Safeguarding the Environment Through Our Testing Activity

**Table 20.** Financial Year 2025 - Taxonomy Eligible and Aligned Turnover for Eurofins

| Financial Year 2025<br>Taxonomy Eligible and Aligned Turnover for Eurofins   |  | Code    | Turnover        | Proportion of Turnover year N | Substantial Contribution Criteria |                           |                            |                  |                                  |                             |                           | DNSH Criteria ('Does Not Significantly Harm') |                            |                  |                                  |                            | Category          |   |                   |
|--|--|---------|-----------------|-------------------------------|-----------------------------------|---------------------------|----------------------------|------------------|----------------------------------|-----------------------------|---------------------------|---|----------------------------|------------------|----------------------------------|----------------------------|-------------------|---|-------------------|
|  |  |         |                 |                               | Climate Change Mitigation         | Climate Change Adaptation | Water and Marine Resources | Circular Economy | Pollution Prevention and Control | Biodiversity and Ecosystems | Climate Change Mitigation | Climate Change Adaptation                     | Water and Marine Resources | Circular Economy | Pollution Prevention and Control | Biodiversity and Ecosystem | Minimum Safeguard | Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) turnover year N-1 | Enabling Activity |
| Economic Activities  |  |         | mEUR            | %                             | %                                 | %                         | %                          | %                | %                                | %                           | Y/N                       | Y/N   | Y/N                        | Y/N              | Y/N                              | Y/N                        | %                 | E   | T                 |
| <b>A. Taxonomy Eligible Activities</b>   |  |         |                 |                               |                                   |                           |                            |                  |                                  |                             |                           |   |                            |                  |                                  |                            |                   |   |                   |
| <b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>  |  |         |                 |                               |                                   |                           |                            |                  |                                  |                             |                           |   |                            |                  |                                  |                            |                   |   |                   |
|  | Remediation of contaminated sites and areas  | PPC 2.4 | 1.052,02        | 14,4%                         | 0%                                | 0%                        | 0%                         | 0%               | 100%                             | 0%                          | Y                         | Y   | Y                          | Y                | Y                                | Y                          | 14,4%             | E   |                   |
| Turnover of environmentally sustainable activities (Taxonomy-aligned) (A-1)  |  |         |                 |                               |                                   |                           |                            |                  |                                  |                             |                           |   |                            |                  |                                  |                            |                   |   |                   |
|  | Of which enabling                            |         | 1.052,02        | 14,4%                         | 0%                                | 0%                        | 0%                         | 0%               | 100%                             | 0%                          | Y                         | Y   | Y                          | Y                | Y                                | Y                          | 14,4%             | E   |                   |
|  | Of which transitional                        |         | 0,00            | 0,0%                          | 0%                                |                           |                            |                  |                                  |                             |                           |   |                            |                  |                                  |                            |                   |   |                   |
| <b>A2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>        |  |         |                 |                               |                                   |                           |                            |                  |                                  |                             |                           |   |                            |                  |                                  |                            |                   |   |                   |
|  | Remediation of contaminated sites and areas  | PPC 2.4 | 21,13           | 0,3%                          | 0%                                | 0%                        | 0%                         | 0%               | 100%                             | 0%                          |                           |   |                            |                  |                                  |                            |                   |   |                   |
| Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) |  |         |                 |                               |                                   |                           |                            |                  |                                  |                             |                           |   |                            |                  |                                  |                            |                   |   |                   |
|  |  |         | 21,13           | 0,3%                          |                                   |                           |                            |                  |                                  |                             |                           |   |                            |                  |                                  |                            |                   |   |                   |
| <b>A. Turnover of Taxonomy-eligible activities (A.1 + A.2)</b>   |  |         | <b>1.073,15</b> | <b>14,7%</b>                  | <b>0%</b>                         | <b>0%</b>                 | <b>0%</b>                  | <b>0%</b>        | <b>100%</b>                      | <b>0%</b>                   |                           |   |                            |                  |                                  |                            |                   |   |                   |
| <b>B. Taxonomy-non-Eligible Activities</b>   |  |         |                 |                               |                                   |                           |                            |                  |                                  |                             |                           |   |                            |                  |                                  |                            |                   |   |                   |
|  | Turnover of Taxonomy non-eligible activities |         | 6.223           | 85,3%                         |                                   |                           |                            |                  |                                  |                             |                           |   |                            |                  |                                  |                            |                   |   |                   |
| <b>Total Eurofins</b>  |  |         | <b>7.296</b>    | <b>100%</b>                   |                                   |                           |                            |                  |                                  |                             |                           |   |                            |                  |                                  |                            |                   |   |                   |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Environmental Disclosures (E) / Safeguarding the Environment Through Our Testing Activity

**Table 21.** Financial Year 2025 - Taxonomy Eligible and Aligned CapEx for Eurofins

|   |         | Substantial Contribution Criteria |                     |                           |                           |                            |                  |                                  |                             | DNSH Criteria ('Does Not Significantly Harm') |                           |                            |                  |                                  |                            |                   | Category   |                   |                       |
|---|---------|-----------------------------------|---------------------|---------------------------|---------------------------|----------------------------|------------------|----------------------------------|-----------------------------|---|---------------------------|----------------------------|------------------|----------------------------------|----------------------------|-------------------|--|-------------------|-----------------------|
|   |         | Total CapEx                       | Proportion of CapEx | Climate Change Mitigation | Climate Change Adaptation | Water and Marine Resources | Circular Economy | Pollution Prevention and Control | Biodiversity and Ecosystems | Climate Change Mitigation                     | Climate Change Adaptation | Water and Marine Resources | Circular Economy | Pollution Prevention and Control | Biodiversity and Ecosystem | Minimum Safeguard | Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) CapEx year N-1 | Enabling Activity | Transitional Activity |
| Financial Year 2025   | Code    | mEUR                              | %                   | %                         | %                         | %                          | %                | %                                | %                           | Y/N   | Y/N                       | Y/N                        | Y/N              | Y/N                              | Y/N                        | Y/N               | %  | E                 | T                     |
| <b>Economic Activities</b>  |         |                                   |                     |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |  |                   |                       |
| <b>A. Taxonomy Eligible Activities</b>  |         |                                   |                     |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |  |                   |                       |
| <b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>   |         |                                   |                     |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |  |                   |                       |
| Remediation of contaminated sites and areas   | PPC 2.4 | 169,56                            | 15,6%               | 0%                        | 0%                        | 0%                         | 0%               | 100%                             | 0%                          | Y   | Y                         | Y                          | Y                | Y                                | Y                          | Y                 | 13,6%  | E                 |                       |
| CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)  |         |                                   |                     |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |  |                   |                       |
| Of which enabling   |         | 169,56                            | 15,6%               | 0%                        | 0%                        | 0%                         | 0%               | 100%                             | 0%                          | Y   | Y                         | Y                          | Y                | Y                                | Y                          | Y                 | 13,6%  | E                 |                       |
| Of which transitional   |         | 0,00                              | 0,0%                | 0%                        |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |  |                   |                       |
| <b>A2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>     |         |                                   |                     |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |  |                   |                       |
| Remediation of contaminated sites and areas   | PPC 2.4 | 3,41                              | 0,3%                | 0%                        | 0%                        | 0%                         | 0%               | 100%                             | 0%                          |   |                           |                            |                  |                                  |                            |                   |  |                   |                       |
| CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) |         | 3,41                              | 0,3%                |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |  |                   |                       |
| <b>A. CapEx of Taxonomy-eligible activities (A.1 + A.2)</b>   |         | <b>173</b>                        | <b>15,9%</b>        | <b>0%</b>                 | <b>0%</b>                 | <b>0%</b>                  | <b>0%</b>        | <b>100%</b>                      | <b>0%</b>                   |   |                           |                            |                  |                                  |                            |                   |  |                   |                       |
| <b>B. Taxonomy-non-Eligible Activities</b>  |         |                                   |                     |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |  |                   |                       |
| CapEx of Taxonomy non-eligible activities   |         | 914                               | 84,1%               |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |  |                   |                       |
| <b>Total Eurofins</b>   |         | <b>1.087</b>                      | <b>100%</b>         |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |  |                   |                       |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Environmental Disclosures (E) / Safeguarding the Environment Through Our Testing Activity

**Table 22.** Financial Year 2025 - Taxonomy Eligible and Aligned OpEx for Eurofins

|  |         | Substantial Contribution Criteria |                    |                           |                           |                            |                  |                                  |                             | DNSH Criteria ('Does Not Significantly Harm') |                           |                            |                  |                                  |                            |                   | Category  |                   |                       |
|--|---------|-----------------------------------|--------------------|---------------------------|---------------------------|----------------------------|------------------|----------------------------------|-----------------------------|---|---------------------------|----------------------------|------------------|----------------------------------|----------------------------|-------------------|---|-------------------|-----------------------|
|  |         | Total OpEx                        | Proportion of OpEx | Climate Change Mitigation | Climate Change Adaptation | Water and Marine Resources | Circular Economy | Pollution Prevention and Control | Biodiversity and Ecosystems | Climate Change Mitigation                     | Climate Change Adaptation | Water and Marine Resources | Circular Economy | Pollution Prevention and Control | Biodiversity and Ecosystem | Minimum Safeguard | Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) OpEx year N-1 | Enabling Activity | Transitional Activity |
| Economic Activities  | Code    | mEUR                              | %                  | %                         | %                         | %                          | %                | %                                | %                           | Y/N   | Y/N                       | Y/N                        | Y/N              | Y/N                              | Y/N                        | Y/N               | %   | E                 | T                     |
| <b>A. Taxonomy Eligible Activities</b>   |         |                                   |                    |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |   |                   |                       |
| <b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>  |         |                                   |                    |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |   |                   |                       |
| Remediation of contaminated sites and areas  | PPC 2.4 | 27,10                             | 15,0%              | 0%                        | 0%                        | 0%                         | 0%               | 100%                             | 0%                          | Y   | Y                         | Y                          | Y                | Y                                | Y                          | Y                 | 15,5%   | E                 |                       |
| OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)  |         |                                   |                    |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |   |                   |                       |
| Of which enabling  |         | 27,10                             | 15,0%              | 0%                        | 0%                        | 0%                         | 0%               | 100%                             | 0%                          | Y   | Y                         | Y                          | Y                | Y                                | Y                          | Y                 | 15,5%   | E                 |                       |
| Of which transitional  |         | 0,00                              | 0,0%               | 0%                        |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |   |                   |                       |
| <b>A2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>    |         |                                   |                    |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |   |                   |                       |
| Remediation of contaminated sites and areas  | PPC 2.4 | 0,54                              | 0,3%               | 0%                        | 0%                        | 0%                         | 0%               | 100%                             | 0%                          |   |                           |                            |                  |                                  |                            |                   |   |                   |                       |
| OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) |         | 0,54                              | 0,3%               |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |   |                   |                       |
| <b>A. OpEx of Taxonomy-eligible activities (A.1 + A.2)</b>   |         | <b>27,65</b>                      | <b>15,3%</b>       | <b>0%</b>                 | <b>0%</b>                 | <b>0%</b>                  | <b>0%</b>        | <b>100%</b>                      | <b>0%</b>                   |   |                           |                            |                  |                                  |                            |                   |   |                   |                       |
| <b>B. Taxonomy-non-Eligible Activities</b>   |         |                                   |                    |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |   |                   |                       |
| OpEx of Taxonomy non-eligible activities   |         | 153                               | 84,7%              |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |   |                   |                       |
| <b>Total Eurofins</b>  |         | <b>180</b>                        | <b>100%</b>        |                           |                           |                            |                  |                                  |                             |   |                           |                            |                  |                                  |                            |                   |   |                   |                       |

### Nuclear and fossil gas related activities

Eurofins does not engage in activities related to nuclear energy or fossil gas. The tables related to nuclear and fossil gas activities, as defined in Annex XII of Commission Delegated Regulation (EU) 2022/1214, can be found in section 7.5 (Eurofins EU Taxonomy additional information.)

## 3.2 Climate Change

### 3.2.1 Climate Change Risk and Opportunity Management

**GRI Standard/Disclosure: 201-2, 305**

#### TCFD framework

Eurofins is gradually implementing the recommendations of the Task Force on Climate-related Financial Disclosure (TCFD) as guiding principles to identify and assess climate-related risks and opportunities and to ensure that the disclosed climate-related information is decision-useful for investors and other stakeholders.

#### Governance of climate-related risks and opportunities

In alignment with the sustainability governance framework described in section 2.2.1 (GOV-1), the Board of Directors has delegated to the Sustainability & Corporate Governance Committee and to the Executive Sustainability Committee the oversight of climate related impact, risks and opportunities. In addition, in alignment with the overall Risk Governance framework (described in the section 2.2.5, Enterprise Risk Management), climate related risks are regularly reviewed by the Executive Risk Committee.

#### Type of climate change risks

In alignment with the TCFD framework, we have defined the following risk categories:

- **Transition Risks:** transitioning to a lower-carbon economy may entail extensive policy, legal, technology, and market changes to address mitigation and adaptation requirements related to climate change. Depending on the nature, speed, and focus of these changes, transition risks may pose varying levels of financial and reputational risk to our organisations.
- **Physical Risk / Acute** (event driven): the increasing frequency and severity of extreme weather events, such as cyclones, hurricanes, or floods may pose significant financial risks. These risks include direct damage to physical assets or interruption to business operations, and indirect impacts, such as supply chain disruption.
- **Physical Risk / Chronic:** longer-term shifts in climate patterns may cause, e.g., sustained higher temperatures and chronic heat waves. These extreme temperatures could affect organisations' premises, operations, supply chain, and employees' working conditions.
- **Opportunities:** efforts to mitigate and adapt to climate change also produce opportunities, for example, through resource efficiency, cost savings, the adoption of low-emission energy sources, the development of innovative products and services, access to emerging markets, and building resilience along the supply chain.

#### Process to identify and assess climate-related risks and opportunities

Climate related risks and opportunities are identified and assessed in accordance with the overall Enterprise Risk Management framework (section 2.2.5) and within the Double Materiality Assessment process (section 2.3.1, IRO-1).

The identified risks and opportunities are summarised in the following section. For the physical climate-change risks, the standard assessment methodology has been enhanced to include a scenario analysis (as described later in section 3.2.2). Given the long-term nature of physical climate change risks, the scenario analysis is updated periodically, typically every two years.

#### Climate-related opportunities and risks

The DMA has not identified any climate-related opportunities as material. However, we have observed some examples of potential benefit and growing business areas that could possibly evolve into more significant opportunities over time including:

- Energy source optimisation, such as the use of renewable energy and on-site photovoltaic systems, which may provide cost stability, reputational benefits, and potential access to local incentives. (examples provided in section 3.2.3)
- Improved resource efficiency, notably through a shift to more energy-efficient buildings, which may reduce operational costs and enhance employee well-being.
- Service-based growth areas, particularly in:
  - Consumer Product Testing: where demand is increasing for services related to carbon footprint verification, sustainability certifications, and life cycle assessments. (examples provided in section 3.3.4)
  - Agro Testing: responding to the transition toward sustainable farming, with services including soil carbon measurement, biodiversity monitoring, and methane emission benchmarking.
  - Materials and Engineering Sciences: especially in relation to the expanding circular economy and battery recycling sector, aligned with e-mobility trends.

While these developments are promising, they do not currently meet materiality thresholds to qualify as opportunities.

CASE STUDY

Eurofins Sustainability in Action

“Promotion of new testing capabilities for battery recycling”

Eurofins EAG – Multiple Business Lines

United States

Alongside the opening of its expanded laboratories in California and New York, Eurofins EAG has launched new battery recycling testing capabilities such including analyses on lithium-ion batteries.

To promote its expanded lithium-ion battery testing capabilities, Eurofins EAG launched a marketing campaign featuring new website content and targeted emails, helping to increase demand across the Materials and Engineering Science business lines, especially for services such as material purity analysis and quality control.

Published papers, blogs, and brochures were distributed through targeted promotional emails and social media campaigns aimed at the energy, battery, medical devices, and consumer electronics sectors. Live webinars hosted by battery-materials experts also attracted a highly engaged audience.

This campaign has generated and continues to attract new opportunities, yielding a 100% increase in battery-related opportunities and leads in 2025 v 2024.

Battery recycling analysis has emerged as a growing area of expertise across multiple service lines, driving increased demand from key clients. This momentum has also expanded the scope of recycling analysis into related domains, including evaluating material recovery from recycled consumer products.

This programme reinforces the global efforts of the Eurofins Network to advance a circular economy and support responsible resource use and sustainable manufacturing.



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The climate-change risks are summarised in the following table. While not all of these risks have been assessed as material in the context of the ESRS double materiality requirements, they are nonetheless considered relevant from an Enterprise Risk Management perspective. Accordingly, they are systematically tracked in the Risk Register and monitored through our risk management framework. The mitigations and adaptation strategies detailed in the following table are the main initiatives at Group level, implemented across our entire network of companies. These are additional to any local measure that may be defined and implemented by each Managing Director of a Eurofins' Entity locally.

**Table 23. Risks**

| Category / Timeframe                                   | Risks   | Possible Consequences  | Main Mitigations / Adaptation strategies   |
|--|---|--|--|
| <b>Transition, Technology</b><br><i>Mid-term</i>       | <ul style="list-style-type: none"> <li>Costs of transition to lower emission technology.</li> </ul>   | <ul style="list-style-type: none"> <li>Capital investments in technology development,</li> <li>costs to adopt / deploy new practices and processes,</li> <li>write-offs and early retirement of existing assets,</li> <li>power outages because of grid overload.</li> </ul>   | <ul style="list-style-type: none"> <li>CO<sub>2</sub> reduction targets for Eurofins' leaders, initiating leadership-driven CO<sub>2</sub> reduction initiatives across all our businesses,</li> <li>progressive transition to renewable energy (see examples in section 3.3),</li> <li>progressive transition to energy-efficient buildings by improving energetic performance and developing best practices (e.g., reduction of electricity consumption, insulation projects),</li> </ul>  |
| <b>Transition, Market</b><br><i>Mid-term</i>           | <ul style="list-style-type: none"> <li>Increase of price of carbon (carbon taxes, emission trading systems, price of carbon credits and green energy).</li> </ul> | <ul style="list-style-type: none"> <li>Financial impact, increase of costs.</li> </ul>   | <ul style="list-style-type: none"> <li>progressive transition to a fleet of electric vehicles,</li> <li>where possible and accepted by customers, transition to miniaturised chemical analysis that use smaller volumes of reagents, less energy, and less consumables,</li> <li>monitoring of energy price development,</li> <li>Eurofins is investigating the most cost-effective options to source an increasing portion of electricity from renewable sources,</li> <li>in addition to its investments in Livelihood Carbon Funds 2 and 3 ("LCF2" &amp; "LCF3"), Eurofins has sourced the carbon credits it believes will be required for the mid-term to offset its emissions in Scope 1 and 2, business travel and commuting emissions.</li> </ul> |
| <b>Transition, Policy and Legal</b><br><i>Mid-term</i> | <ul style="list-style-type: none"> <li>Incorrect reporting of CO<sub>2</sub> emissions.</li> </ul>  | <ul style="list-style-type: none"> <li>Organisational efforts and costs to adopt and deploy new processes,</li> <li>involuntary (accidental) disclosure of incorrect information, consequent damage to Eurofins reputation,</li> <li>potential loss of customers and suppliers,</li> <li>legal liabilities and lawsuits from customers, investors, and other stakeholders,</li> <li>increased scrutiny from regulatory authorities, resulting in potential fines and penalties.</li> </ul> | <ul style="list-style-type: none"> <li>Established global network of CO<sub>2</sub> Champions, to collect data and foster CO<sub>2</sub> reduction initiatives,</li> <li>implemented trainings on CO<sub>2</sub> measurement and reduction opportunities,</li> <li>continuous improvement of the Carbon Footprint Measurement system (definitions, processes, documentation, quality control), enhancing Scope 3 assessment with supplier-provided data,</li> <li>audits of the ESG metrics and KPIs performed by GIAT (Group Internal Audit Team),</li> <li>ESG reporting methodology is subject to independent review by leading professional services firm, although this review does not constitute formal assurance.</li> </ul>                     |

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| Category / Timeframe                            | Risks   | Possible Consequences   | Main Mitigations / Adaptation strategies  |
|---|---|---|---|
| <b>Physical, Acute:</b><br><i>Mid/Long-term</i> | <ul style="list-style-type: none"> <li>Increasing likelihood and severity of extreme weather events, such as storms and floods, directly impacting our operations or supply chain.</li> </ul>   | <ul style="list-style-type: none"> <li>Safety: possible injuries / fatalities to employees and others,</li> <li>business interruption,</li> <li>financial consequences, including loss of revenues, material damage to property, repair costs,</li> <li>reducing availability and increasing cost of insurance coverage.</li> </ul>   | <ul style="list-style-type: none"> <li>Natural hazard risk modelling,</li> <li>natural hazard assessment embedded in Real Estate projects,</li> <li>scenario analysis on river flood risk and subsequent awareness campaign for leaders of relevant Eurofins Sites (see p. 84),</li> <li>physical inspections, performed by qualified engineers, of selected Eurofins sites, subsequent recommendations to improve prevention measures,</li> <li>business continuity planning,</li> <li>sites' specific standard operating procedures,</li> <li>property damage and business interruption insurance.</li> </ul> |
| <b>Physical, Chronic:</b><br><i>Long-term</i>   | <ul style="list-style-type: none"> <li>Significant increase of very hot days and heat waves in regions where Eurofins companies operate,</li> <li>climate-driven changes in agricultural geography affecting demand for testing services (seasonality and geographical distribution)</li> </ul> | <ul style="list-style-type: none"> <li>Investments in building insulation and air conditioning systems to ensure well-being and productivity of employees, and avoid equipment failures,</li> <li>increase in energy costs and CO<sub>2</sub> emissions,</li> <li>investment in laboratory adaptation for capacity, logistics and to optimise service offerings.</li> </ul> | <ul style="list-style-type: none"> <li>Scenario analysis on heat waves driven by climate change (see p. 85),</li> <li>definition of Group guidelines to design and renovate buildings with the objective of carbon neutrality (e.g., introducing technologies for natural cooling),</li> <li>business continuity planning,</li> <li>property damage and business interruption insurance.</li> </ul>   |

### 3.2.2 Scenario Analysis of Physical Climate Change Risks

#### GRI Standard/Disclosure: 201-2

Two of the identified physical climate-change risks, i.e., increase of riverine floods and increase of heatwaves, have been assessed using a scenario analysis. Considering the underlying uncertainty and the long-term perspective, several scenarios have been analysed, using two different timelines (i.e., 2030 and 2050) and two global warming scenarios selected from the Representative Concentration Pathway (RCP) model. In the RCP model, several different pathways describe different climate futures, all of which are considered possible depending on the volume of greenhouse gases (GHG) emitted in the years to come. The selected scenarios are:

- RCP4.5: global average temperature increase of ~2°C by the end of the century
- RCP8.5: global average temperature increase of ~4°C by the end of the century

These RCP scenarios are also commonly associated with the more recent Shared Socioeconomic Pathway (SSP) framework, which provides socioeconomic trajectories that shape future emissions. In line with this, the data used to assess heat-related impacts was derived from SSP-based climate models corresponding to the selected RCP scenarios.

Through this analysis, Eurofins simulated how current assets' exposure to such risks could change in the future and defined resulting adaptation strategies as outlined in the following sections.

In 2025, Eurofins further enhanced its physical climate-risk assessment by partnering with Allianz, the lead insurer of its Property Damage and Business Interruption programme, and in particular with Allianz Risk Consulting. Using the Climate Adaptation and Resilience Services (CAREs) tool, Eurofins refined its analysis of site-specific exposure to climate hazards. CAREs integrates forward-looking climate models with asset-level data to assess vulnerability to hazards such as flooding and extreme heat under different climate scenarios. This collaboration improved the accuracy and granularity of risk information and extended the coverage of the assessment to smaller laboratories that had not previously been included.

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### Impact of climate change on riverine flood risk:

Most of Eurofins' sites (representing ~97% of total assets) have been analysed in a consolidated manner using their geo-localisation coordinates, to assess how the current exposure to the risk of riverine flood could change in the future due to climate change. The outcome of the analysis is reported in Table 24:

**Table 24.** Percentage of Eurofins' assets located in regions to become more exposed to flood risk as of December 2025<sup>1,2,3</sup>

| Flood risk                       | 2030          |               | 2050          |               |
|----------------------------------|---------------|---------------|---------------|---------------|
|                                  | RCP4.5        | RCP8.5        | RCP4.5        | RCP8.5        |
|                                  | +~2°C by 2100 | +~4°C by 2100 | +~2°C by 2100 | +~4°C by 2100 |
| Unchanged or reduced exposure    | 98.8 %        | 98.7%         | 97.3%         | 92.0%         |
| More exposed – moderate increase | 1.2%          | 1.3%          | 2.7%          | 8.0%          |
| More exposed – strong increase   | -             | -             | -             | -             |

[1] Source: Eurofins extrapolation on data extracted from CArES Portfolio Analytics Report.

[2] Method: CArES provides 5 categories of climate risk scores: Very low, Low, Medium, High, Very high. For flood, this score is based on maps provided by JBA, which uses a probabilistic flood modelling composed of Hazard, Exposure and Vulnerability. For more accurate future scenarios, CArES incorporates climate conditioned flood estimates from the PESETA and HELIX research programmes. As CArES has access to Eurofins financial data per location, the combination of all the tools it is using provides an accurate climate risk score per scenario. Reported proportions show the percentage of assets located in regions where the exposure to river flood in the future scenarios is expected to decrease, remain unchanged, moderately increase or strongly increase.

[3] Note: The analysis has been conducted with the sole purpose of understanding the general risk tendency and to identify the geographical areas where a more detailed analysis is necessary to confirm the above indications.

### Findings:

By 2030, only a small portion of Eurofins' assets could be progressively more exposed to riverine flood risk. This potential increase, moderate in all cases is consistent in the two analysed scenarios. However, the trend is expected to become more pronounced over the longer term, particularly under more severe climate pathways, as illustrated in the 2050 RCP 8.5 scenario, where 8.0% of the current assets may be more exposed than today. It is important to note that the risk will increase only in locations that are currently already exposed to flood. Eurofins' laboratories in these locations have already developed flood mitigation measures and response plans which are updated on a regular basis. Eurofins laboratories that are currently not exposed to flood risk will remain categorised as such. Consequently, no adaptation measure is necessary for these locations.

### Adaptation measures:

Eurofins implemented a standardised process for assessing natural hazard exposure in the real estate selection process. This assessment is an integral part of our due diligence and the exposure to natural hazards is considered alongside other factors when evaluating and selecting among potential alternative locations. In addition, Eurofins has started conducting flood-specific surveys at larger laboratories identified as exposed, engaging specialised engineers to assess vulnerability in more detail and define targeted mitigation measures where appropriate.

### Impact of climate change on heat waves:

Across the globe, hot days are getting hotter and more frequent. A significant increase in heat waves may be a relevant threat to our operations and require a certain level of adaptation. To analyse this trend, we investigated the expected number of very hot days within one year (i.e., days with a max temperature above 35 degrees Celsius) in the selected scenarios. This analysis was performed for most of Eurofins' sites (representing ~97% of total assets). The outcome is reported in Table 25:

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**Table 25.** Percentage of Eurofins' assets located in regions likely to become more exposed to heat waves as of December 2025<sup>1,2,3</sup>

| Very hot days                    | 2020 - 2040   |               | 2040 - 2060   |               |
|----------------------------------|---------------|---------------|---------------|---------------|
|                                  | RCP4.5        | RCP8.5        | RCP4.5        | RCP8.5        |
|                                  | +~2°C by 2100 | +~4°C by 2100 | +~2°C by 2100 | +~4°C by 2100 |
| Unchanged exposure               | 100%          | 100%          | 99.4%         | 86.0%         |
| More exposed – moderate increase | -             | -             | 0.6%          | 14.0%         |
| More exposed – strong increase   | -             | -             | -             | -             |

[1] Source: Eurofins extrapolation on data provided by Allianz Risk Consulting, through the tool CArES Portfolio Analytics Report.

[2] Method: CArES uses the TX35 index, which represents the number of days when the daily maximum temperature exceeds 35 °C, measured in days. Its present and future climate data are sourced directly from the IPCC Interactive Atlas, which provides access to native CMIP6 global climate model outputs without additional downscaling or bias correction. Reported proportions show the percentage of assets located in regions where the number of very hot days in a year is expected to decrease, remain unchanged, moderately increase or strongly increase.

[3] Note: The analysis has been conducted with the purpose of understanding the general risk tendency and the geographical areas where a more detailed analysis is necessary to confirm the above indications.

### Findings:

In the earlier observation period (2020-2040), none of Eurofins' assets are projected to experience a change in heat waves exposure based on the defined assessment criteria. In determining material exposure, Eurofins applied operational thresholds (e.g., a defined number of additional hot days per year or a minimum percentage increase compared to baseline conditions), below which changes are not considered to significantly affect laboratory operations. Under these criteria, no near-term impact is identified, with potential exposure trends becoming more relevant only in the longer term and pessimistic scenario (2040-2060, RCP 8.5).

### Adaptation:

In consideration of the findings, Eurofins believes that the direct impact on its operations of heat waves in the short and mid-term is limited. In the long term, employees and operational equipment operating in the affected laboratories may require additional cooling to operate optimally, potentially resulting in the requirement of additional investment and increased energy consumption.

## 3.2.3 Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1)

United Nations Sustainable Development Group (UNSDGs)



**GRI Standard/Disclosure: 201-2, 302-1, 302-2, 302-3, 302-4, 303-3, 303-4, 303-5, 305-1, 305-2, 305-3, 305-4, 305-5**

### Climate change mitigation and adaptation policies and levers

Eurofins recognises climate change as an urgent global challenge and is committed to reducing its Greenhouse Gas (GHG) emissions and strengthening operational resilience to climate change.

These GHG emission reduction and operational resilience targets will be achieved through a reduction of consumption (e.g., improving energy efficiency of buildings, equipment and processes), lowering emission intensity per consumption (e.g., increasing share of renewable electricity) and working closely with our supply chain partners. Eurofins will continue to transition to low-carbon energy sources across its network of laboratories, aiming for year-over-year increases in renewable electricity procurement, prioritising locations where renewable resources are most accessible and cost-effective. Eurofins will actively collaborate with suppliers to improve sustainability practices, focusing on emission reductions, eco-friendly sourcing, and waste minimisation. When possible, Eurofins will prioritise suppliers who demonstrate strong sustainability performance. To build resilience, each laboratory is requested to develop climate adaptation measures specific to relevant regional and local climate challenges. This includes strategies to mitigate operational disruptions and safeguard employee health and safety.

The main levers to achieve the significant emission reductions planned by Eurofins for their Scope 1 and 2 emissions include energy efficiency initiatives, electrification of car fleet and equipment and, in particular, renewable energy procurement. Eurofins will continue to invest in and improve building sustainability across the network. This includes vacating or renovating older buildings with poor energy efficiency, consolidation of sites and optimisation of space utilisation as well as sufficient insulation and smart temperature management.

This will be complemented by the deployment of energy management systems across key facilities to optimise electricity use and the implementation of energy-efficient HVAC systems (including the use of renewable heating sources where economical, e.g., heat pumps, biomass, geothermal heating), LED lighting, and automated controls to minimise energy waste. Many Eurofins companies will initiate a progressive transition to fleets of low emission vehicles where feasible, with charging infrastructure to be established across the majority of key sites. Energy savings will also be achieved through the procurement of energy efficient equipment.

Major levers also include increasing the share of renewable (“green”) electricity procurement, e.g., through Energy Attribute Certificates/Guarantees of Origin (GOs), Renewable Energy Certificates (RECs), green tariffs, virtual Power Purchase Agreements (vPPA), and on-site renewable electricity generation (e.g., solar panels).

### Carbon neutrality objective

Eurofins acknowledges the need to limit the increase in global warming to well below 2 degrees Celsius as set out by the Paris Agreement in 2015. Eurofins’ leaders and Board set a public target in 2020 for the Group to become carbon neutral by 2025.

We are proud to confirm that Eurofins has achieved this target in 2025 for Scope 1 and 2 emissions, business travel and commuting emissions, thereby covering all emissions directly caused by its own operations.

Carbon Neutrality was achieved through a combination of significant emission reduction activity and targeted carbon offsetting of emissions caused by our direct operations which we could not yet mitigate. Between 2019 and 2025, Eurofins reduced Scope 1 and 2 emissions (market-based) by ca. 26%, with reductions realised across all geographies, business lines and emission categories. The emissions within the carbon neutrality scope (market-based) decreased by around 18% over the same period, as business travel and commuting emissions remained similar to 2019 levels. However, when accounting for Eurofins’ growth and assessing emissions per million euros of revenue, the reduction of the carbon neutrality scope is far more substantial at ca. 38%.

A key contributor has been the steep increase in renewable electricity usage, whereby the portion of green electricity used now accounts for 32% of total electricity consumption. In 2025, this was further accelerated by the launch of electricity production from Eurofins Serbal solar power purchase agreement (PPA) in Spain.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Additionally, Eurofins has made substantial investments in the construction and upgrading of state-of-the-art laboratory buildings to make them more environmentally friendly. These efforts have improved space utilisation and achieved a measurable reduction in heating-related emissions.

To address residual emissions that could not yet be eliminated, Eurofins has retired certified carbon credits supporting a diverse portfolio of climate-positive projects. These include renewable energy generation through wind, hydropower, and biomass plants in India, China, Vietnam, Indonesia, and Brazil, a landfill gas project in Turkey and forest conservation initiatives in South America, among others.

These climate positive carbon credit projects are selected based on rigorous standards and verified methodologies to ensure real, measurable climate benefits. They are also selected with our commitment to biodiversity and climate resilience in mind. Eurofins decided, in 2020, to invest in the Livelihood Carbon Fund LCF 2. In 2025 Eurofins was able to retire the first carbon credits generated by this investment. The Hifadhi 2 project in Kenya equipped 60,000 households with improved cookstoves which will contribute to the mitigation of deforestation through their efficiency and requirement for less wood, reduce exposure to smoke in houses and empower women through time-saving.

Achieving carbon neutrality in terms of carbon emissions directly resulting from Eurofins' operations required navigating challenges such as data harmonisation across the sites of our global decentralised network, infrastructure upgrades, and evolving regulatory landscapes. Eurofins remains committed to continuous improvement and transparent communication with stakeholders as we refine our sustainability strategy.

An ongoing priority for Eurofins will be the reduction of its Scope 1 and 2 GHG emissions, as part of the network's mission to contribute to global health and safety. The formalisation of specific reduction goals is currently on hold until a decision regarding the implementation of CSRD in Luxembourg and European Omnibus is finalised. Once this information is available, the establishment of specific goals will then be reviewed in the context of the broader regulatory framework.

Whilst carbon neutrality is a challenge to achieve in a decentralised organisation, measurement is the foundation of pursuing this goal. Quantifying Eurofins' greenhouse gas emissions allows us to analyse the network's carbon footprint profile and to identify the best opportunities to launch appropriate reduction projects, guided by sound data and strategic assessment. Furthermore, it is imperative to monitor emissions to be able to track progress and adjust where needed.

In addition to its carbon emission targets, Eurofins measures, tracks, and discloses the amount of green electricity as a percentage of total electricity consumption as part of its annual CO<sub>2</sub> data collection process and ESG disclosures. In this context, green electricity is defined as coming from 100% renewable source (Power Purchase Agreements (PPA), Energy Attribute Certificates/Guarantees of Origin (GOs), or Renewable Energy Certificates (RECs), and Green tariffs). Eurofins aims to increase the percentage of green electricity year over year.

### Actions

Eurofins' leadership and the GSC Carbon Reduction team took actions to advance and maintain carbon footprint measurement and reduction initiatives in 2025, including:

- Continued to collect carbon footprint data covering >95% of Full-Time Employees.
- Tracking of carbon reduction achievements through an annual bottom-up review of emissions and targets. These targets are integrated into leaders' performance reviews and variable compensation as part of the ESG budget exercise, which requires quantifiable CO<sub>2</sub> reduction targets (in tCO<sub>2</sub>e/FTE).

Key actions in 2025 include the review of renewable electricity sourcing resulting in an increase of the portion of green electricity used, from 27% in 2024 to 32% in 2025.

- Eurofins continued its investment in renovating and improving the building sustainability of key sites. Examples are provided at the end of this section (see Real Estate carbon footprint reduction projects, below).
- Eurofins continued its Sustainable Procurement Programme and intensified supplier engagement. Focus areas are improving data quality, requesting supplier emission data and discussion on eco-friendly solutions and alternative products with lower emission profiles.
- Bi-monthly meetings with 150+ local CO<sub>2</sub> Champions continued throughout 2025. Topics discussed included the enhanced carbon footprint data collection tool to facilitate data collection and analysis, and emission reduction targets, among others.
- The continuation of a mandatory "Carbon Footprint Reduction" training module to educate all employees about the Eurofins carbon footprint reduction initiative and to provide ideas and guidance for carbon reduction projects.

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During 2025, examples of Real Estate carbon footprint reduction projects that have been completed are highlighted below:



### Niefern-Öschelbronn, DE Agrosience Chemistry Europe

The site has invested in a 234.5 kWp rooftop photovoltaic system, covering approximately 10% of its annual electricity consumption. The system achieves a self-consumption rate of 100%, with all electricity generated being used on site throughout the year. This installation results in estimated CO<sub>2</sub> emission savings of approximately 150 tonnes per year, based on the local electricity mix.



### Nantes, FR Food & Feed Testing France

In Nantes, a solar canopy was installed over a large parking area, with a total installed capacity of approximately 526 kWp. The system is expected to generate around 514 MWh per year, representing approximately 8% of the site's total electricity consumption.



### Aix-en-Provence, FR Cosmetics & Personal Care Product Testing France

A photovoltaic canopy was installed over the site's parking facilities, combining renewable electricity generation with rain protection for vehicles. The system is expected to generate up to 695 MWh per year in its first full year of operation, covering approximately 60% of the building's electricity consumption.

Of this consumption:

- approximately 40% is supplied directly through on-site solar generation, approximately 20% is supplied via electricity exported to the grid and repurchased when required,
- the remaining 40% is sourced from the grid.

The installation results in estimated CO<sub>2</sub> emission savings of around 50 tonnes per year.



### DeSoto, USA Food & Feed Testing

At the DeSoto site, a 64 kW rooftop photovoltaic system was installed in conjunction with a roof replacement project. The system is expected to generate approximately 96 MWh per year, contributing to reduced grid electricity consumption at the facility.



### Vejen, DK Food & Feed Testing

To support carbon-neutrality objectives, the Vejen site in Denmark invested in ten additional electric vehicle charging stations in 2025. Further investments are planned for H1 2026, including the installation of additional solar panels with an expected annual production of approximately 125 MWh.

The site currently generates around 3–4% of its total energy consumption from on-site solar production. Following the completion of additional solar installations on renovated buildings, expected in Q2 2026, on-site solar generation is projected to reach approximately 8% of total energy consumption, corresponding to an estimated annual production of around 350 MWh.



## Metrics

### Key metrics – executive summary<sup>6,7</sup>

The key metrics used to track and evaluate performance are absolute emissions and, as Eurofins is a growing company, carbon intensity (tCO<sub>2</sub>e/FTE and tCO<sub>2</sub>e/mEUR).

- Scope 1 and 2 emission reduction (market-based) of ca. 7% vs 2024 achieved and ca. 26% vs. 2019.
- Carbon intensity tCO<sub>2</sub>e/mEUR for Scope 1 and 2 (market-based) reduced to 23 tCO<sub>2</sub>e/mEUR by ca. 8% vs 2024 and ca. 44% vs 2019.
- Carbon intensity tCO<sub>2</sub>e/FTE Scope 1 and 2 (market-based) reduced to ca. 2.8 tCO<sub>2</sub>e/FTE by ca. 7% vs 2024 and ca. 32% vs 2019.
- Strong reduction in absolute emissions and carbon intensity for electricity achieved in 2025.
- Electricity emissions could be reduced due to slight decrease in consumption and a significant increase in the amount of green electricity procured, and also the first Guarantees of Origin (GO) received from the Serbal Solar PPA project in Spain contributed to the reduction.

The full set of metrics related to Eurofins' impacts on climate change is reported in the section 7.1 (Eurofins Data).

The following charts highlight the development of the main metrics over time, including:

- Emission reporting and carbon intensity metrics,
- Energy consumption and energy mix

### Emission reporting and carbon intensity metrics<sup>5</sup>

Eurofins' overall 2025 emissions for Scopes 1 and 2 (market-based) have been determined as ca. 171 metric kilotonnes of CO<sub>2</sub> equivalents. For the same scope, 2019 and 2020-2024 emissions were also determined. All carbon footprint and energy data presented in this report relate to the pro-forma 2025 scope.

<sup>5</sup> For carbon emission data, where available, primary data for the reporting year was used. For many categories, data for Q4 2025 was not available in time and alternative data from Q4 2024 – Q3 2025 was used. When primary data was not available to report, emissions have been estimated using data from a similar entity or using Eurofins' average value for the category concerned. All collected carbon footprint data is extrapolated from the measured data to cover the entire Eurofins Group for all years. As a result, the reported figures should be interpreted as estimates and do not represent precise or verified values.

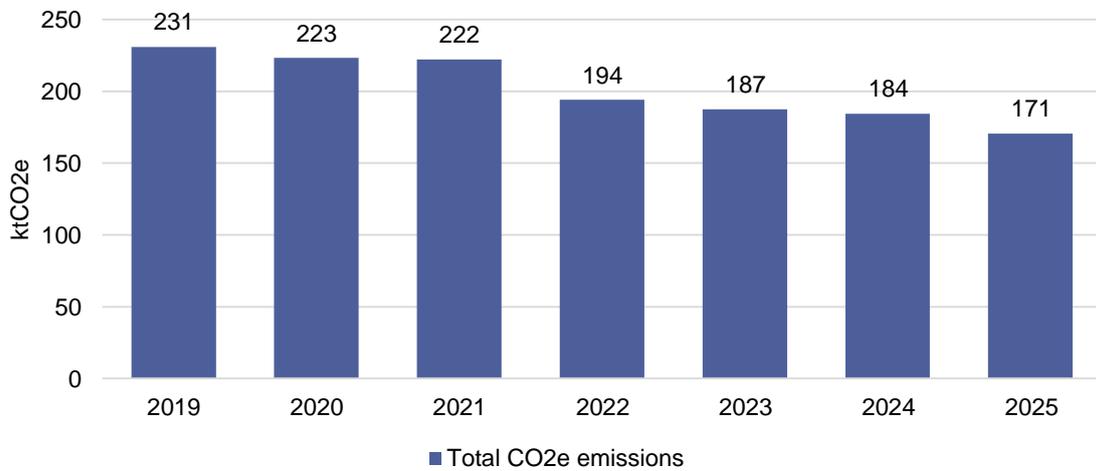


Figure 13. GHG emissions in 1000 metric tonnes CO<sub>2</sub>e (market-based, Scope 1 and 2)

Scope 1 includes emissions from stationary combustion (heating on-site), mobile combustion (company cars) and fugitive emissions (refrigerants). Process emissions were determined to be immaterial. For the few units where process emissions were measured for regulatory requirements, they were deemed insignificant.

Scope 2 covers emissions related to purchased electricity and heating (off-site emissions, e.g., district heating).

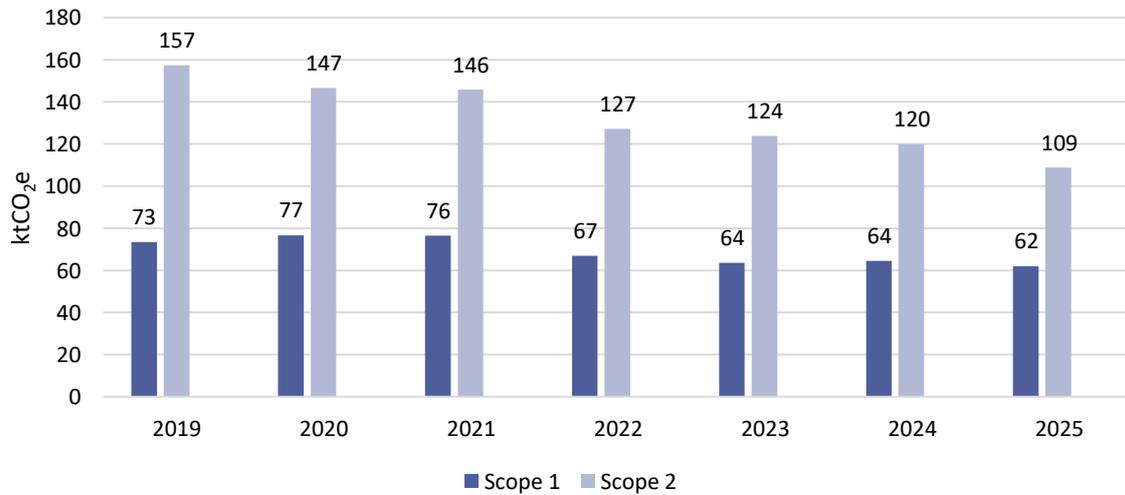


Figure 14. Scope 1 and 2 emissions in 1000 tCO<sub>2</sub>e (market-based)

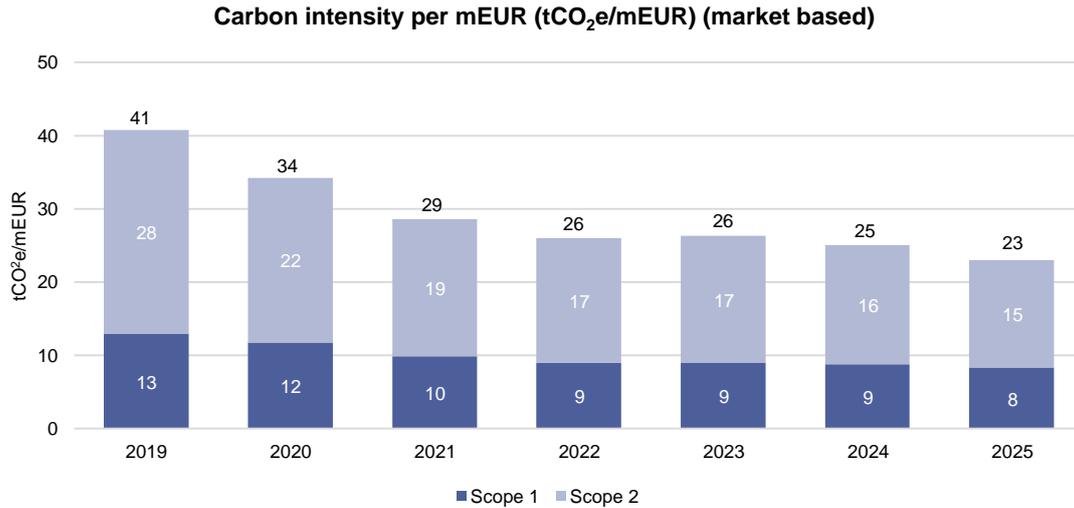
In comparison to the emissions data published in the 2024 report, the 2025 report:

- Covers a similar number of FTEs and sites with >95% of FTE and >80% of sites (2024: >80%) analysed.
- Is comprised of more accurate data (enhanced data collection tools and refined methodologies) for the current year. Methodologies, processes, and tools for data collection and data quality checks were further improved in 2025.
- Covers acquisitions from late 2024 and early 2025, with historical data added for 2019-2024.
- All collected carbon footprint and consumption data is extrapolated from the measured data to cover the entire Eurofins Group for all years (pro-forma 2025 scope).

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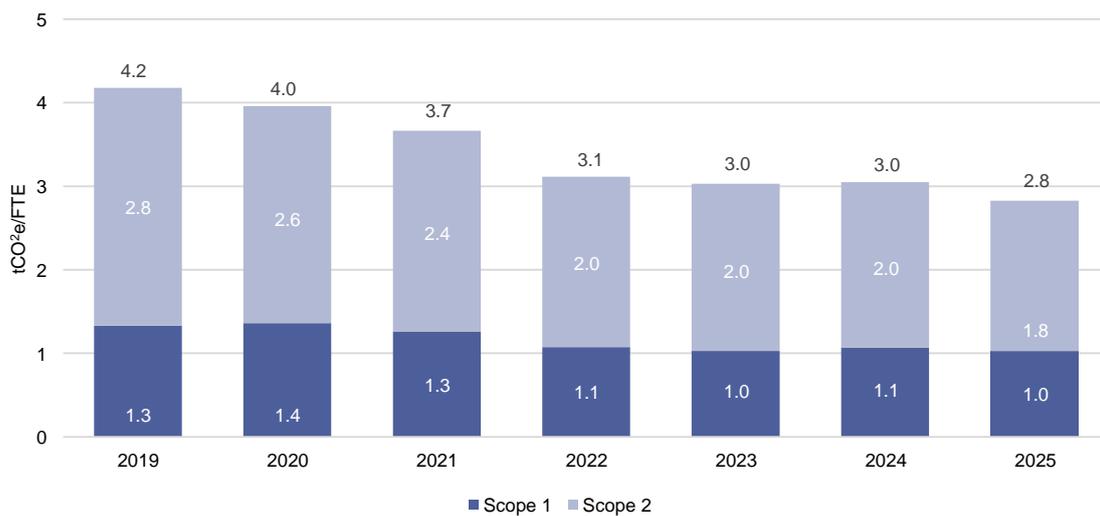
Carbon intensity by revenue for Scope 1 and 2 (market-based) significantly decreased by ca. 8% in 2025, at a higher rate compared to absolute CO<sub>2</sub> emission reduction for Scope 1 and 2 (ca. 7%) as pro-forma scope revenues increased compared to 2024. Over the last 6-year period from 2019 to 2025, Scope 1 and 2 emission intensity in tCO<sub>2</sub>e/mEUR (market-based) decreased significantly by ca. 44% to 23 tCO<sub>2</sub>e/mEUR. This indicates sustainable efficiency in our operations and reflects the advances made to reduce energy, consumables and other inputs required to generate revenues and growth.



**Figure 15. Scope 1 and 2 Carbon intensity per mEUR (tCO<sub>2</sub>e/mEUR, market based)**

The relative emissions per FTE for Scopes 1 and 2 (market-based) were approximately 2.8 metric tonnes of CO<sub>2</sub> equivalent per FTE (2024: 3.0 tCO<sub>2</sub>e/FTE) and were reduced by ca. 7%.

When analysing the evolution of the relative footprint per FTE for Scope 1 and 2 (market-based), we observe a consistent reduction of Eurofins' CO<sub>2</sub> footprint over the past years with a ca. 32% reduction compared to 2019 figures (2.8 tCO<sub>2</sub>e/FTE 2025 vs. 4.2 tCO<sub>2</sub>e/FTE 2019). Some variation between the countries and Business Lines could be observed. This is used to identify improvement potential and inform target setting.



**Figure 16. Scope 1 and 2 Carbon intensity per FTE (tCO<sub>2</sub>e/FTE, market based)**

As for location-based emissions, Scope 1 and 2 emission intensity per FTE reduced by ca. 4% compared to 2024 to 3.4 tCO<sub>2</sub>e/FTE (2024: 3.6 tCO<sub>2</sub>e/FTE) and reduced ca. 20% against the base year 2019 (2019: 4.3 tCO<sub>2</sub>e/FTE).

**Energy consumption and energy mix<sup>6</sup>**

Eurofins’ total energy consumption increased in 2025 by ca. 1% compared to 2024. Overall, ca. 836 GWh was consumed (2024: ca. 825 GWh). The consumption distribution remained almost the same as previous years with ca. 60% electricity, ca. 26% heating and ca. 14% vehicle usage. The electricity figures in this section refer to electricity usage excluding electricity consumption for heating purposes and vehicle usage (electricity usage for these purposes are included in the figures for heating and vehicle usage).

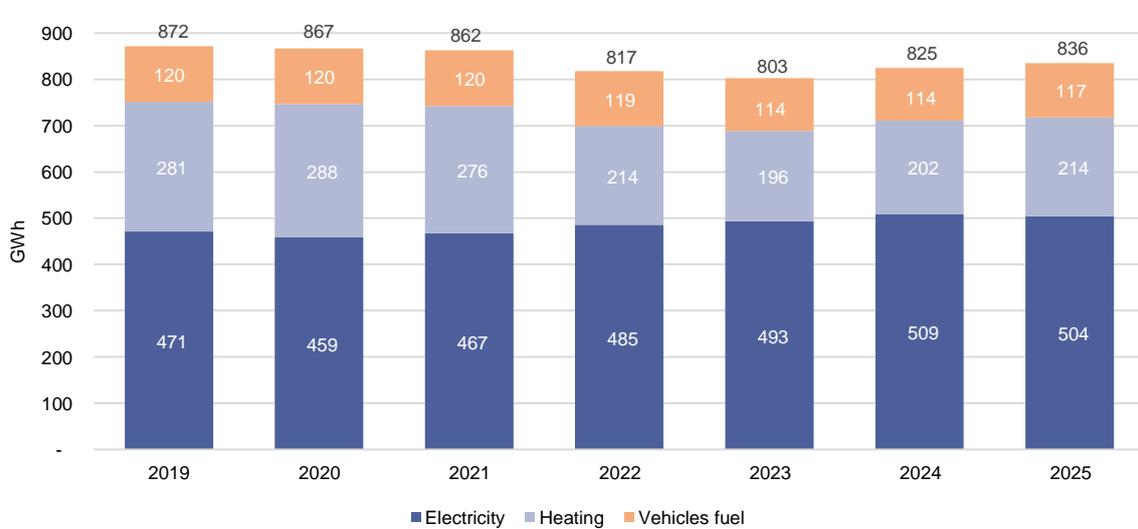
Electricity consumption was reduced by ca. 5 GWh (ca. 1%), whereby the increase in consumption of renewable electricity (by ca. 18 GWh to ca. 160 GWh) resulted in a significant drop in standard electricity consumption of ca 23 GWh (from 368 GWh in 2024 to ca. 345 GWh in 2025).

Heating energy consumption increased by ca. 12 GWh (ca. 6%) to ca. 214 GWh and energy consumption from vehicle usage increased by ca. 3% to ca. 117 GWh.

Relative energy consumption per million euro revenue slightly increased in 2025 with ca. 113 MWh/mEUR (2024: ca. 112 MWh/mEUR), while energy intensity per FTE increased by ca. 1% from 13.6 MWh/FTE to 13.8 MWh/ FTE.

Sourcing renewable energy is the biggest lever for most Eurofins companies to decarbonise emissions and Eurofins has significantly increased the portion of green electricity sourced for use in its electricity mix from 8% in 2021 to 32% in 2025 (27% in 2024).

Beyond the focussed efforts to source more renewable electricity, additional local site energy reduction initiatives include converting to LED lights, behavioural changes in laboratories and office areas (closing fume hood sashes when not in use, using light sensors where possible, turning off or unplugging IT equipment when not in use, etc.), monitoring default set temperatures for heating and cooling to increase efficiency in buildings, and purchasing energy efficient equipment. All these efforts contributed to the reduction of our overall energy consumption.



**Figure 17.** Energy usage in GWh

A significant reduction in energy intensity (energy consumption per revenue) of ca. 27% has been achieved over the last six years. A similar trend can be observed in energy consumption per FTE (ca. 12% reduction compared to 2019), albeit less pronounced due to the reduction in the number of pro-forma FTEs over the past three years.

<sup>6</sup> For energy data, where available, primary data for the reporting year was used. When data for Q4 2025 was not available in time, alternative data from Q4 2024 – Q3 2025 was used. When primary data was not available to report, energy data has been estimated using data from a similar entity or using Eurofins’ average value for the KPI concerned. All collected energy data is extrapolated from the measured data to cover the entire Eurofins Group for all years. As a result, the reported figures should be interpreted as estimates and do not represent precise or verified values.

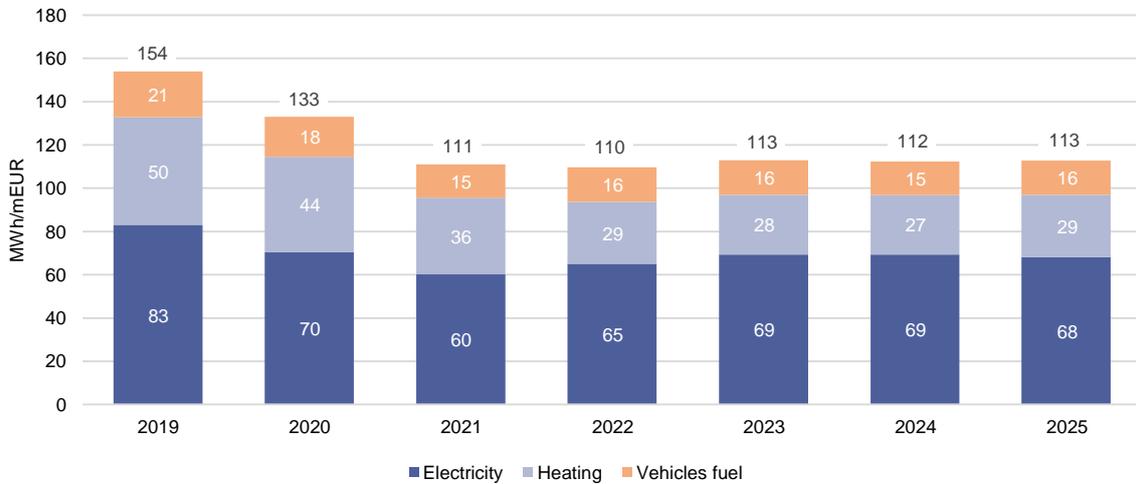


Figure 18. Energy usage in MWh/mEUR

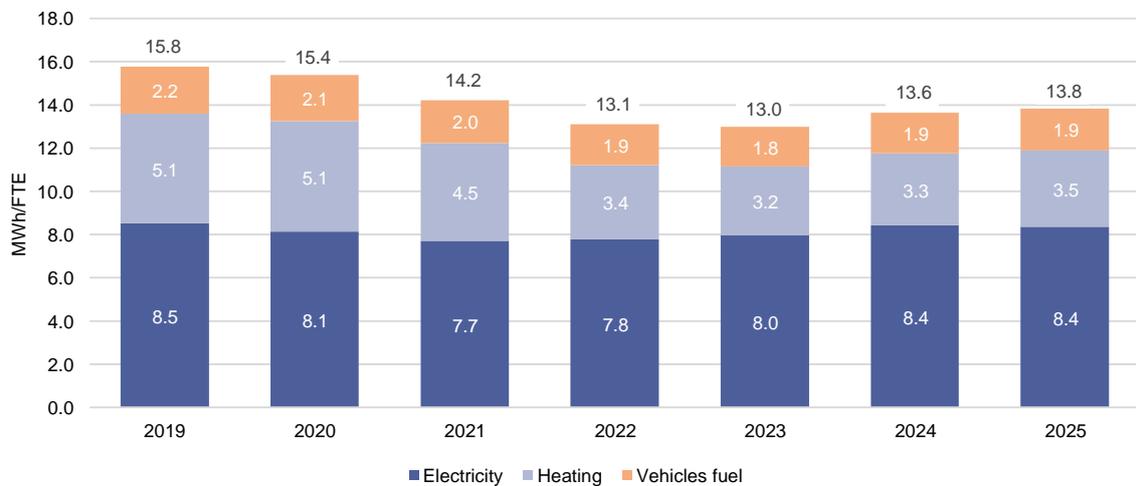


Figure 19. Energy usage per FTE (MWh/FTE)

Eurofins companies have invested in capacity to generate renewable energy on-site and continue doing so. As a result, Eurofins was able to consume almost 4 GWh of self-generated renewable electricity derived from solar panels in 2025 or ca. 0.8% of our electricity consumption. This is a strong increase of over 40% compared to 2024 figures.

**3.2.4 Methodologies Used and Significant Assumptions Used to Calculate or Measure GHG Emissions**

**GRI Standard/Disclosure: 305**

The Greenhouse Gas Protocol (GHG) was used as guiding methodology for the measurement of our carbon footprint. The operational control approach has been used to define organisational boundaries and consolidation criteria. All figures in this section refer to market-based emissions unless explicitly stated otherwise. All key figures, including location-based emissions, are provided in the data tables (section 7.1). In accordance with the GHG Protocol (GHG), all figures relating to CO<sub>2</sub> are pro-forma, i.e., all units, including acquisitions, and the related FTE and revenues, relate to the period 1 January 2025 through 31 December 2025. All references to tonnes, tons or tCO<sub>2</sub>e refer to metric tonnes.

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Historic CO<sub>2</sub> footprint and energy data (2019-2024) was obtained to allow for accurate historical comparatives for units which are reported for the first time in 2025 (all carbon footprint and energy data presented in this report relate to the pro-forma 2025 scope).

The following changes have been made to the historical 2019-2024 data compared to the data reported in 2024:

- Addition of emissions from companies acquired later during 2024 and early in 2025 for which data could already be collected, ditto for energy consumption, FTE and revenues.
- Removal of emissions data for companies that were divested.
- All collected carbon footprint and consumption data is extrapolated to cover the entire Eurofins Group (pro-forma 2025 scope).

Data was collected for >95% of Full-Time Employees (pro-forma) and >80% of sites accounting for >90% of Eurofins' net floor area (2024: >80% of sites and >90% of net floor area used). The sites excluded from the CO<sub>2</sub> emissions collection include very small sites (e.g., drop-off points, storage) that are considered immaterial and acquisitions from 2025 that are not yet fully integrated. This only concerns a very small number of companies acquired in the second half of the year.

The carbon footprint calculations utilised conform with the ISO 14064 standard and the Greenhouse Gas Protocol.

Where available, primary data for the reporting year was used. For many categories, data for Q4 2025 was not available in time and alternative data from Q4 2024 – Q3 2025 was used. When primary data was not available to report, emissions have been estimated using data from a similar entity or using Eurofins' average value for the category concerned. In particular for acquisitions, it was difficult to obtain values for historic years resulting in an increased requirement to use extrapolated data.

Emission factors were sourced from renowned databases, e.g., ADEME, US EPA and IEA. Where available, supplier emission reports were used. For electricity, country-specific emission factors were used, for other categories global emission factors were used.

Indirect electricity emissions were determined using a global emission factor for renewable electricity or otherwise using the relevant country's IEA emission factors.

The carbon emission and energy and water consumption data presented in this report are subject to inherent limitations. These limitations arise from various factors, including, but not limited to,

- variability in supplier assessments,
- differences in measurement and inventory methodologies,
- partial data gaps requiring interpolation,
- inconsistencies between reference materials/benchmark values and external databases,
- non-aligned reporting systems,
- potential unit confusions, and the possibility of human error during data collection and processing.

As a result, the reported energy and CO<sub>2</sub> figures should be interpreted as estimates and may not represent precise or fully verified values.

### Locked-in GHG emissions

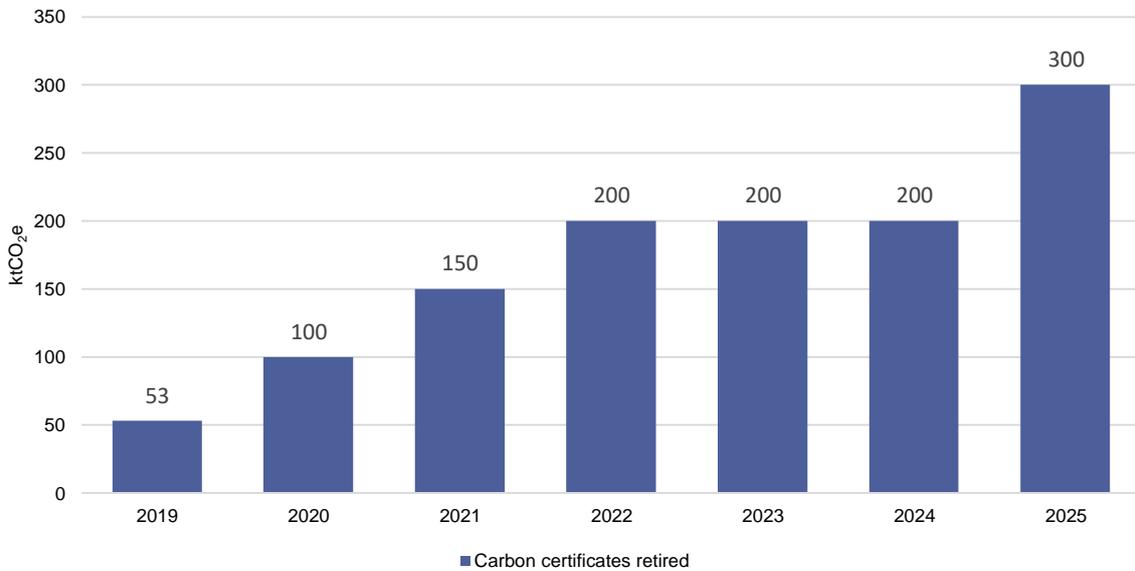
Eurofins is a service company, with only a small part of its business selling products. The locked-in emissions from such products are considered immaterial. Our (owned) buildings, laboratory equipment and car fleet vehicles are major sources of locked-in emissions. Eurofins continuously invests into its building portfolio with the aim of improving environmental quality, implementing energy efficient HVAC-systems and increasing overall energy efficiency. When sourcing laboratory equipment and purchasing vehicles, energy efficiency and operating costs are major decision criteria, as we look to ensure that equipment and vehicles lower our energy consumption and locked-in emissions.

### 3.2.5 Carbon Neutrality: Offsetting Emissions Directly Caused by Our Operations – Covering All Scope 1 & 2, Business Travel and Commuting Emissions

#### GRI Standard/Disclosure: 305-5

To achieve carbon neutrality in 2025, Eurofins offset all emissions directly caused by its operations (Scope 1, Scope 2, business travel and commuting emissions). Eurofins retired 300 metric kilotonnes of carbon credits in respect of 2025 emissions (200 kilotonnes CO<sub>2</sub> for 2024). The retired offsets fully covered the remaining Scope 1 & 2, business travel and commuting emissions in 2025 (emissions for the carbon neutrality scope amount to ca. 269 ktCO<sub>2</sub>e (market-based)).

Eurofins recognises the vital importance that the reduction in greenhouse gas emissions play in achieving our carbon neutrality goal. Eurofins companies are committed to measuring and reducing their carbon emissions. While efforts to compensate part of Eurofins' unavoidable carbon footprint are voluntary and not mandatory for our industry, they are a priority given the vital importance of reducing the speed of global warming.



**Figure 20.** Carbon Credits Retired by Eurofins for Annual Emissions (in 1000 tCO<sub>2e</sub>)

All carbon credits retired by Eurofins in respect of 2025 emissions are verified against recognised, independent third-party quality standards. The main quality criteria are the independence and transparency of the standard and its registry against which the carbon credits are certified. Eurofins prioritises the reduction of its emissions and uses carbon credits as a contribution to sustainability.

Eurofins uses carbon credits separately from the GHG emission and GHG emission reduction targets; there is no netting of emissions with carbon credits in any part of this report.

In addition to its investments in Livelihood Carbon Funds 2 and 3 (“LCF2” & “LCF3”), Eurofins has sourced the carbon credits it believes will be required over the medium term to offset its emissions in Scope 1 & 2, business travel and commuting, so that it can remain carbon neutral beyond 2025.

### 3.3 Voluntary Disclosure on Environmental Topics

Although the 2025 Double Materiality Assessment (DMA, see sections 2.1.3 and 2.3.1) concluded that several environmental topics (**pollution, water and marine resources, biodiversity and ecosystems, and resource use and circular economy**) are non-material at consolidated level, Eurofins nonetheless recognises the importance of responsible environmental management. Eurofins' core activities generally have limited direct environmental impact and, in many cases, generate predominantly positive effects, for example by supporting safer products, cleaner production, and improved environmental monitoring for clients.

Consistent with Eurofins' decentralised model, local entities continue to implement initiatives that minimise operational impacts, such as reducing waste, improving water efficiency, adopting energy-saving technologies, and promoting biodiversity on site. Reporting these actions is not required by ESRS due to non-materiality, but reporting demonstrates Eurofins' commitment to continuous improvement and responsible operations.

This section therefore provides voluntary information and examples highlighting how Eurofins contributes to environmental stewardship beyond material ESRS requirements. It includes illustrative examples from local Eurofins companies across the network and highlights how Eurofins' services often support broader environmental objectives and challenges for customers and society.

#### 3.3.1 Pollution (E2)

Eurofins companies take pride in our approach to both energy and waste management through our testing services and internal policies and practices. Every year, approximately 9.8 billion tonnes of waste are generated in Europe alone (source: [Waste statistics – Statistics Explained – Eurostat](#)): a large share of it is sent to landfills, and raw materials and manufacturing operations are a huge contributor. Such waste streams can contribute to environmental pollution, as degrading materials may release potentially harmful substances into land and water systems. Disposal of waste through landfill should be a last resort. A primary aim of Eurofins companies is to reduce or eliminate waste before seeking other solutions such as recycling, reuse, repurposing, energy generation, and biodegradation, etc.



#### Consumer Product Assurance

The Eurofins Consumer Product Assurance (CPA) 'Zero Waste to Landfill' programme helps companies to achieve their target of diverting 99% of waste away from landfills and advancing towards more sustainable alternatives, such as by reusing, recycling, repurposing, or generating energy from this waste, or using biodegradable materials where possible. Through staff training and waste audits of manufacturing facilities, Eurofins CPA highlights how waste can be minimised, and the recovery and reuse of residual waste optimised.



#### Consumer Product Testing

Responsible manufacturers are increasingly trying to reduce the quantity of persistent materials (materials that do not degrade when disposed of) in their products, but sustainable alternatives have complex properties that require testing. Eurofins Consumer Product Testing laboratories measure and verify the end-of-life characteristics of products marketed as biodegradable, disintegrating, or compostable.





### Environment Testing

It is vital to know whether the remains of biodegradation or disintegration release toxic or harmful chemicals when mixed with soil or other compost. Eurofins Environment Testing companies provide ecotoxicity testing to measure hundreds of different compounds that can be found in degradants, as well as analysing the response of plants and weeds to the degradant-compost mixture.

These Eurofins services enable companies to factor sustainability into their choice of materials early in the product design process, meaning fewer waste products and toxins end up in landfills and compost. The materiality assessment on pollution indicates that the network's exposure to pollution-related risks is limited. Given the nature of the Group's operations — a network of laboratories focussed on testing rather than the transformation or production of goods — the value chain does not contribute substantial by-products, waste, or pollutants. Waste generated by Eurofins companies mainly consists of samples received from and processed on behalf of customers.

Although a strategic emphasis on pollution mitigation services is of interest to some businesses, the Group has not yet made this a primary revenue focus. Accordingly, we will continue to monitor developments in this area to assess any changes in both actual and potential materiality for Eurofins.

Specific to the handling of waste management within the Eurofins Network of companies, local regulations for waste disposal and recycling are strictly adhered to. Many sites have local facility management procedures that provide guidance for disposal based on waste stream (e.g., hazardous laboratory waste, non-hazardous waste, wastewater etc.) and recycling.



## CASE STUDY

## Eurofins Sustainability in Action

## “EU Horizon project: Aragorn”

## Eurofins Environment Testing

*Denmark*

Eurofins Miljø A/S, part of the Environment Testing network in Denmark, is a proud participant in the EU Horizon-funded research project, ARAGORN. This project, led by the University of Copenhagen, brings together Eurofins Miljø A/S and 15 other partners from 12 different countries. The goal is to develop a comprehensive framework for managing, monitoring, and remediating contaminated soil. One of the primary objectives of the ARAGORN project is to create a standardised framework, from pre-assessment of a contaminated site to final management of any contamination present. ARAGORN targets four main groups of contaminants: heavy metals, PFAS, OCB (chlorinated or brominated organic compounds), and PETCO (petroleum and coal compounds). The project involves the assessment of various sites, including an old industrial site in France, a former pesticide production plant in Romania, a fire training school in Denmark, an old PFAS manufacturing site in Belgium, and an old mining facility in Slovakia.



The project aims to assess the contamination at these sites, conduct socio-economic evaluations, and determine the most suitable remediation techniques such as phytoremediation (whereby plants are used to degrade/ extract the contamination), soil washing to remove toxic metals, and immobilisation of PFAS using biochar. Eurofins Miljø plays a crucial role in the ARAGORN project by providing extensive analytical services. The project, which started in October 2023 and will run until October 2027, is now at the halfway mark and Eurofins has already contributed to different deliverables. Among these is a simplified screening approach utilising extractable organic fluorine (EOF) analysis and targeting 43 specific PFAS compounds to determine whether samples require further in-depth investigation. This strategy has also been suggested to the European Commission as part of the upcoming Soil Monitoring and Resilience Directive. In addition, the project partners developed a soil sampling guideline to define sampling containers and ensure consistency between field operations and laboratory needs, for example.

Going forward, Eurofins Miljø will continue to lead different discussions on testing (e.g. metals, PAHs, PFAS etc.) and contribute to a standardised method for “Extractable Organic Fluorine” (EOF). This work with EOF comprises contributions from Eurofins companies in Denmark, Australia, France, Sweden, and the US. Eurofins Miljø is also leading a communication work package, creating guidance materials on soil analysis, sampling, and assessment of various remediation options accessible to landowners and consultants.



CASE STUDY

**Eurofins Sustainability in Action**

## “River plastic collection campaign: Hungary”

**Eurofins Environment Testing**

*Hungary*



Turning waste into waves of change. A dedicated team from Eurofins Environment Testing Hungary recently joined a local river clean-up competition tackling plastic pollution along the Tisza River. Their vessel, built from recycled materials and powered by renewable energy, floated entirely on plastic waste collected during a river clean-up.

During the event, colleagues removed a wide range of riverine waste, from lightbulbs and glasses to shoes – helping to prevent these items from breaking down into microplastics.

The team also conducted microplastic sampling on-site. These insights will support our experts as they advance testing solutions that address this growing environmental challenge.



CASE STUDY

**Eurofins Sustainability in Action**

## “River plastic collection campaign: United Kingdom”

**Eurofins Food and Water Testing**

*United Kingdom*

The Eurofins Food and Water Testing team in the United Kingdom demonstrated their commitment to environmental protection by taking part in a hands-on canal clean-up initiative. Colleagues joined forces on local waterways to make a tangible difference in their community.

The activity enabled teams to engage directly with the environments that underpin their testing and scientific expertise. By removing accumulated waste from the canals, participants helped reduce the risk of pollution, protect local ecosystems, and prevent debris from entering broader water systems. The initiative also fostered collaboration, teamwork, and shared responsibility among colleagues, reinforcing the link between scientific services and real-world environmental outcomes. By combining professional expertise with voluntary action, Eurofins teams continue to support the protection of vital water resources while strengthening their connection to the environments they help safeguard every day.



**3.3.2 Water and Marine Resources (E3)**

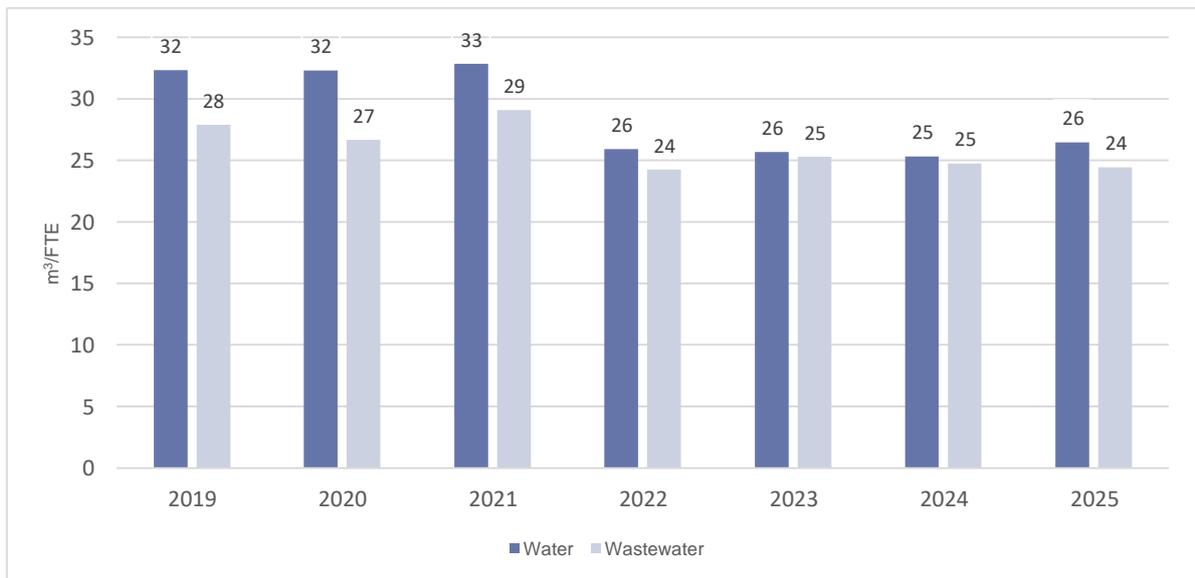
**GRI Standard/Disclosure: 303-1, 303-2, 303-3, 303-4, 303-5**

Eurofins is committed to responsible water management practices and to contributing positively to sustainable water and marine resource conservation. We acknowledge water as a valuable and limited resource, and we take steps to minimise usage within our operations. Across the network, we monitor water usage and achieved notable progress in 2025 over recent years.

The DMA concluded that water and marine resources are immaterial for Eurofins as they have no significant impact on the Group’s value chain, and our core activities are not water-dependent nor involve intensive water use. Operating within the Testing, Inspection, and Certification (TIC) industry, Eurofins’ activities require minimal water consumption, and any water withdrawals or discharges are comparatively low.

Total water withdrawal<sup>7</sup> was ca. 1.6 Mio. m<sup>3</sup> (2024: ca. 1.5 Mio. m<sup>3</sup>). Over the period from 2019 to 2025, the water withdrawal per FTE was lowered by ca. 18% to ca. 26 m<sup>3</sup>/FTE. The wastewater discharge was ca. 1.5 Mio. m<sup>3</sup> (2024: ca. 1.5 Mio m<sup>3</sup>) and relative output dropped by ca. 12% in the period 2019 to 2025 to ca. 24 m<sup>3</sup>/FTE.

Water consumption is very low as almost all water withdrawn is discharged.



**Figure 21.** Water withdrawal and wastewater discharge in m<sup>3</sup>/FTE

Some local site water reduction initiatives include the installation of water-saving toilets and low-flow faucets in restrooms, laboratory equipment that uses recirculating/closed-loop water systems, irrigation systems with sensors, landscaping with plants that do not require excessive watering and green building technologies that capture precipitation on rooftops for reuse in building cooling systems. These measures resulted in significant reductions in water consumption and wastewater discharge.

<sup>7</sup> For water withdrawal and discharge data, where available, primary data for the reporting year was used. When data for Q4 2025 was not available in time, alternative data from Q4 2024 – Q3 2025 was used. When primary data was not available to report, water withdrawal and discharge have been estimated using data from a similar entity or using Eurofins’ average value for the KPI concerned. All collected water withdrawal and discharge data is extrapolated from the measured data to cover the entire Eurofins Group for all years. As a result, the reported figures should be interpreted as estimates and do not represent precise or verified values.



CASE STUDY

**Eurofins Sustainability in Action**

**“Strengthening marine environmental expertise”**

**Eurofins Environment Testing**

*Spain*

Eurofins Environment Testing Spain expanded its environmental capabilities with the integration of Oceansnell, S.L. into its laboratory network in 2025. Founded in 2007, Oceansnell is a specialist provider of marine environmental services, recognised for its strong scientific expertise and multidisciplinary approach; it operates its own laboratory and advanced oceanographic equipment, delivering services including marine surveys, biological analysis of marine fauna and flora, physico-chemical analysis of water and sediments, and technical advisory supports for projects impacting marine environments.

Oceansnell operates at both national and international levels, supporting a wide range of sectors such as maritime and coastal engineering, commercial and recreational ports, desalination and submarine outfalls, offshore and onshore energy, aquaculture, fisheries, and marine science research.

This integration reinforces Eurofins Environment Testing Spain’s position and expertise in marine studies and broadens its portfolio of specialised marine water services. It also reflects Eurofins’ broader commitment to delivering high-quality, rigorous environmental solutions that support the sustainable management and protection of marine ecosystems.

**3.3.3 Biodiversity and Ecosystems (E4)**

The DMA concluded that biodiversity and ecosystems are immaterial to Eurofins’ operations. Our operations do not involve direct manufacturing or industrial processes that significantly impact biodiversity. While Eurofins recognises the importance of biodiversity preservation, our immediate influence is minimal.

Nonetheless, Eurofins supports sustainable practices through agrosience and environmental testing, which indirectly contribute to biodiversity efforts.



CASE STUDY

**Eurofins Sustainability in Action**

**“Eurofins biodiversity oasis – Saint-Fiel”**

**Eurofins BioPharma Product Testing Europe**

*France*

For the third year in a row, colleagues across Eurofins BioPharma Product Testing Europe took part in the Sustainability Mobility Challenge, designed to encourage low-carbon commuting and help reduce the Group’s carbon footprint. Employees earned points for their site through eco-friendly commuting and activities such as walking, running and cycling. During the 2025 edition of the challenge, participants collectively covered 357,707 km, equivalent to more than 53 million steps, generating an estimated 19,685 kg in CO<sub>2</sub> savings, including 18,116 kg from green mobility.

As in previous editions, the winning site was awarded a biodiversity project delivered through the Eurofins x 3Bee partnership. In 2025, Eurofins BioPharma Product Testing Hamburg GmbH won the challenge and received a prize of the development of a biodiversity oasis in Saint-Fiel, Nouvelle-Aquitaine (France) on their behalf. The project supports the protection and restoration of a pollinator-friendly arboretum, contributing to a more stable local ecosystem. In addition to the biodiversity oasis, pollinator shelters, produced by a social cooperative in collaboration with 3Bee, were installed to strengthen biodiversity outcomes and generate positive social impact.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Environmental Disclosures (E) / Voluntary disclosure on environmental topics

## 3.3.4 Resource Use & Circular Economy (E5)

The DMA concluded that the circular economy is not material. As Eurofins only has limited businesses producing small quantities of products, its exposure to manufacturing, production, or distribution activities with direct impact on natural resources and the circular economy is inherently limited. Additionally, the TIC industry's strict protocols regarding sterilisation and hygiene do not permit significant re-use of items, given the high standards required to ensure safety and accuracy.

Nevertheless, Eurofins is extremely aware of the impact that excessive consumption has had on our planet. Threats to biodiversity and access to clean water are topics considered with extreme urgency in countries all over the world. The United Nations continues to call on corporations and individuals to take action to find better ways to reduce consumption in order to protect the precious resources that sustain life. The UN reports the following points for serious consideration and action:

“The world faces a triple crisis of climate change, pollution and biodiversity loss. Escalating trends of forest loss, land degradation and the extinction of species pose a severe threat to both the planet and people”. “The demand for water has outpaced population growth, and half the world's population is already experiencing severe water scarcity at least one month a year. Water scarcity is projected to increase with the rise of global temperatures as a result of climate change”. Sources: [Forests, desertification and biodiversity - United Nations Sustainable Development](#); [Water and Sanitation - United Nations Sustainable Development](#). Effective management of scarce resources and the implementation of meaningful conservation measures will be critical in order for our society to protect the resources that we all depend on. It is imperative that organisations continue to find better ways to achieve economic growth while avoiding environmental degradation.

Multiple Eurofins Business Lines carry out testing services that help to provide innovative solutions to monitor quality and maximise output of our natural resources and food sources.

### CASE STUDY

#### Eurofins Sustainability in Action

## “Driving environmental impact forward”

#### Eurofins BioPharma Product Testing

United States



The Environmental Stewardship Awards Committee of the Professional Recyclers of Pennsylvania (PROP) selected Eurofins Lancaster Laboratories, LLC as the winner of the 2025 Pennsylvania Environmental Stewardship Award in the Corporate Sector. The award was presented at a reception and awards banquet on Thursday July 24, 2025, during the 2025 PROP Recycling & Organics Conference in Mars, Pennsylvania. The Pennsylvania Environmental Stewardship Award is awarded yearly and recognises individuals and companies whose work and innovation has contributed to recycling efforts. The success and expansion of the Eurofins Lancaster site's recycling efforts is the result of a long-term collaboration between the Facilities and the Sustainability teams since 2009. Eurofins Lancaster Laboratories, LLC is proud to be recognised by the Professional Recyclers of PA with this award and is committed to continue working towards further decreasing its waste carbon footprint by diverting more municipal waste to recycling.



CASE STUDY

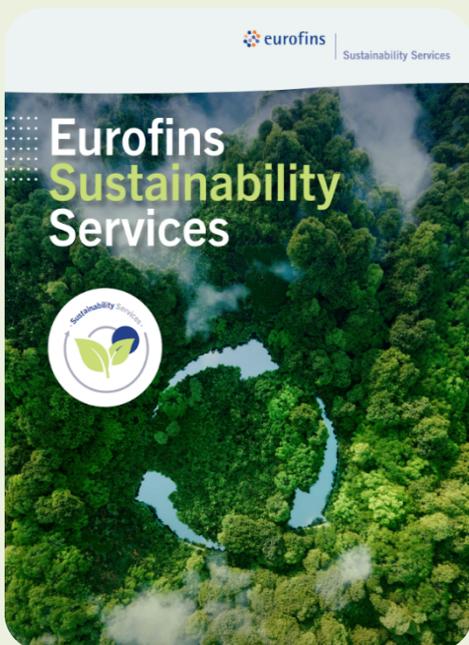
Eurofins Sustainability in Action

# “Serving as an ESG enabler for our customers”



## Eurofins Sustainability Services – Consumer Product Testing Worldwide

Sustainable consumer products play a key role in reducing the use of hazardous chemicals, extending product lifetimes and supporting the transition from a linear to a circular economy. Through Eurofins Sustainability Services, part of Eurofins Consumer Product Testing, the network develops new Testing, Inspection and Certification services that help clients improve product design, validate sustainability claims and comply with evolving regulatory requirements related to chemicals, durability, emissions and resource use. Examples include Chem-ST® a novel, validated system using state-of-the-art instrumentation and targeted tests to quantitatively measure the presence of hundreds of substances in materials and products against global hazardous chemical restrictions.



Unlike traditional Restricted Substances List (RSL) chemical testing, which focuses solely on target analytes, Chem-ST® detects both target analytes and other non-regulated chemicals of concern within one system. This allows customers seeking chemical detection to rid their supply chain of all potentially harmful chemicals, providing benefits beyond compliance and reducing the risk of supply chain employees being exposed to these chemicals. Per- and polyfluorinated substances (PFAS), the so-called “forever chemicals”, are one of the most discussed and concerning topics in sustainable chemistry. PFAS persist in the environment, are bioaccumulative, and can be toxic to living organisms. Eurofins Sustainability Services’ new stand-alone service, which is also a component of Chem-ST®, tests for all PFAS in consumer products, rather than a selected number of targeted substances, by analysing Total Fluorine (TF) and Total Organic Fluorine (TOF) as an indicator of PFAS contamination. By giving clients a complete picture of PFAS, they are better able to eliminate all contaminants.

Transforming from a linear economy to a circular economy is a priority focus of all sustainability measures with a wave of new legislation coming into force across Europe particularly in 2024 and 2025, which promotes ecodesign and places requirements on manufacturers, brands and retailers. In response to this, Eurofins Sustainability Services has developed a Durability Testing and Verification Mark service. This new service tests the durability of consumer products over and above the accepted published industry standards, with verification marks awarded to more durable products which can be used at point-of-sale. Products demonstrating extended durability support longer product lifetimes, reduce material consumption and lower waste generation.



#### 4 Social disclosures (S)

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*Colleague at Eurofins BioPharma Product Testing,  
Les Ulis, France*

## 4.1 Own Workforce

Eurofins’ ability to deliver high-quality scientific services depends fundamentally on the well-being, engagement and competence of its people. In a decentralised organisation operating more than 950 laboratories worldwide, local HR, HSE and operational teams play a central role in shaping day-to-day working conditions, while Group-level principles and programmes provide overarching direction on safety, inclusion, skills development and employee experience.

The 2025 Double Materiality Assessment confirms that the majority of S1 sub-topics are material to Eurofins, reflecting the importance of secure employment, safe and healthy workplaces, work–life balance, equal opportunities, responsible labour practices and continuous skill development. These topics also align directly with Eurofins’ mission of “Testing for Life”, where scientific integrity and service quality rely on a supported, motivated and highly skilled workforce.

The Social section that follows presents the material Impacts, Risks and Opportunities (IROs) identified for Eurofins’ own workforce, summarised in the table below, and describes the policies, actions, targets and metrics through which Eurofins manages these matters.

**Table 26.** ESRS S1 - Own Workforce

| Topic                   | Sub-Topic  | IRO Title & Description   | Type of Materiality | Type of IRO | Value Chain | Time Frame |
|-------------------------|--|---|---------------------|-------------|-------------|------------|
| ESRS S1 – Own Workforce | Working Conditions / Secure Employment, Adequate wages                               | <b>Secure employment and working conditions</b><br>Secure jobs, predictable conditions and adequate wages support well-being, engagement and service quality; perceived inadequate wages create retention and reputational risks.   | IM                  | I+, I-, R   | OO          | ST, MT,LT  |
|                         | Working Conditions / Health and Safety   | <b>Health, safety and prevention of accidents</b><br>Comprehensive H&S programmes and safe workplaces have a strong positive impact on employees and continuity; residual risk of serious accidents or fatalities remains material.                                       | IM                  | I+, R       | U, OO       | ST, MT     |
|                         | Working Conditions / Work-Life Balance, Working time                                 | <b>Work-life balance and employee well-being</b><br>Work-life balance policies and practices support satisfaction, retention and productivity.  | IM                  | I+          | OO          | MT         |
|                         | Working Conditions / Collective Bargaining, Freedom of association / Social dialogue | <b>Employee voice: surveys, social dialogue, collective agreements and freedom of association</b><br>Engagement surveys, social dialogue, work councils and collective agreements strengthen inclusion, cooperation and conflict prevention.                              | IM                  | I+          | OO          | MT         |
|                         | Equal treatment and opportunities for all  | <b>Equality, diversity and inclusion (including gender equality, disability inclusion, anti-harassment)</b><br>Inclusive culture, equal opportunities, pay equity, disability integration and anti-harassment measures improve well-being, employer brand and innovation. | IM                  | I+, O       | OO          | MT         |
|                         | Equal treatment and opportunities for all / Training and skills development          | <b>Training, skills development and talent management</b><br>Training, upskilling and talent policies support competence, service quality, internal mobility and new client services.   | IM                  | I+, O       | OO          | MT         |

Glossary:

IM = Impact Material; I- = Negative Impact; I+ = Positive Impact; R = Risk; O = Opportunity; U = Upstream; OO = Own Operations; ST = Short-Term (within current annual report cycle); MT = Medium-Term (one to five years)

## 4.1.1 Policies, Actions, Metrics and Targets Related to Own Workforce (MDR-S1)

United Nations Sustainable Development Group (UNSDGs)



GRI Standard/Disclosure: 2-23, 2-24, 2-26, 401, 402, 403, 405, 406-1, 408, 409

### Policies

Our entrepreneurial model empowers leaders to create agile, people-centric workplaces within a strong compliance framework. This framework ensures that all employment-related decisions are job-related, upholding fairness, integrity, and inclusivity. It enables managing directors and leaders to make fast, tailored decisions that align with local market needs and regulatory requirements while fostering an ethical and respectful environment.

We are committed to conducting business responsibly, in full compliance with national and international laws, and ensuring equal opportunities for all. We recognise achievement, invest in training, and create rewarding career opportunities within a network that values diversity, professionalism, and social responsibility. Our approach to social management is anchored in a robust legal framework, detailed in our Core Compliance Documents, which provide strong governance and support a workplace built on ethical leadership, accountability, and respect for all.

### Eurofins Core Compliance Documents

- Vision, Mission & Values: Define our commitment to safety, quality, and global responsibility.
- Leadership Charter: Sets expectations for leaders to empower teams, encourage innovation, and uphold ethical standards

These documents are the foundation of the Eurofins Network, for more details, please refer to section 2.1.1 (SBM-1).

The Code of Ethics provides clear guidance for all Eurofins leaders and employees to act with integrity, professionalism, and respect in their daily roles. Simultaneously, it assures suppliers, customers, and shareholders of our transparent, values-driven approach to governance. Our key commitments are:

- Adherence to International Standards: Aligns with the International Labour Organization (ILO) principles, prohibiting child labour, forced labour, discrimination, and upholding collective bargaining rights.
- Equality and fairness: Explicitly bans bias based on age, gender, race, ethnicity, disability, sexual orientation, or other protected characteristics. Advancement and opportunities in the Eurofins Network are merit-based, ensuring fair treatment for all.
- Safe, inclusive workplaces: Enforces a zero-tolerance policy for harassment, bullying, or abuse, supported by confidential reporting channels and prompt investigation protocols.
- Diversity and inclusion: Actively promotes the employment and inclusion of persons with disabilities and underrepresented groups.

While the Code of Ethics ensures ethical conduct, matters such as secure employment, working time, and work-life balance are managed locally in compliance with national laws and cultural contexts. To operationalise the Code of Ethics, seven social policies provide detailed, enforceable standards across the Eurofins Network:

1. Equal Opportunities & Fair Employment Policy: Mandates merit-based recruitment, promotion, and career development to ensure a diverse and inclusive network.
2. Modern Slavery Statement: Describes our commitment to eradicating forced labour, trafficking, and child labour in line with international standards.
3. Health & Safety Policy: Sets out measures to protect employee well-being, including training, incident reporting, and risk management procedures.
4. Ethical Behaviour at Laboratories: States the ethical standards for laboratory operations, emphasising data integrity and professional conduct.
5. Whistleblowing Guidelines: Provides secure channels for reporting concerns, ensuring confidentiality and protection against retaliation.
6. Eurofins Group Privacy Policy: Mandates the protection of personal data through lawful processing, confidentiality, and robust data security practices.
7. Eurofins Group Anti-Bribery Policy: Describes a zero-tolerance stance toward bribery and corruption, outlining expectations for handling gifts, hospitality, and related practices.

## Actions

To ensure the effective implementation of our policies and maintain the highest standards of governance, Eurofins provides dedicated resources and mechanisms that support ethical decision-making at all levels.

### Eurofins Learning Centre:

- A state-of-the-art platform available to leaders where they can develop and share specific content. For instance, in the US, the compliance course on "Preventing Discrimination & Harassment" was designed to address specific cultural needs.
- This platform also hosts Eurofins' multilingual compliance-related trainings that are mandatory for all new joiners and must be taken annually. These trainings are designed to ensure a comprehensive understanding of our Core Compliance Documents.

For more details on the Eurofins Learning Centre, please refer to section 4.1.2 (Training and Skills Development).

### Policy implementation:

- Annual compliance resolutions: Leaders formally endorse and implement Core Compliance Documents yearly, adapting them to local laws and cultural needs.
- Local Compliance Officers: Appointed by leaders to oversee policy execution and regional alignment.

### Whistleblowing:

A reporting channel is accessible via our intranet and website, monitored by a third party to guarantee confidentiality, which allows employees, leaders, and external stakeholders to confidentially report any concerns regarding malpractice, breaches of the Code of Ethics or the Anti-Bribery Policy. For further details on its governance and results, please refer to section 5.1.2 – Business Conduct and Corporate Culture (G1-1).

### The Equality Driving Excellence (EDE):

The Eurofins EDE is a global team across the Eurofins Network that ensures the sharing of best practices and provides expertise in promoting equality and inclusion to both leaders and employees. For more details on the activity of the EDE, please refer to section 4.1.4 - Equality Driving Excellence.

### Inclusive recruitment processes:

Since 2022, various Eurofins Talent Acquisition teams, together with the Equality Driving Excellence (EDE) team, worked on actions to ensure that our recruiting process promotes inclusivity and diversity in hiring the best talent, including:

- A facultative "Gender Identity" form was included in our recruitment process in countries where legally compliant to do so, allowing candidates to self-declare their gender identity. This will facilitate measuring our performance with regards to increasing diversity in our hires.
- Together with our recruiters, we have revisited our selection criteria to ensure that, while respecting the spirit of our Leadership Charter, criteria appeal and adapt to a diverse set of candidates and leadership styles.
- Trainings have been developed to support recruiters to mitigate general bias with a dedicated focus on gender equity during the recruitment process (such as biased language and candidate assessment trainings).
- Recruiters are trained to engage hiring managers on bias awareness and inclusive hiring practices, ensuring these considerations are applied consistently throughout the entire recruitment process, from attraction to final selection.

### Supporting the development of our employees:

Creating opportunities for our employees is part of Eurofins' mission. "Hire the best: attract, develop and retain star performers" is one of the 12 key behaviours and competencies expected from Eurofins leaders. Eurofins leaders put a lot of effort into empowering our employees to create an environment in which everyone can perform, grow, contribute, and enjoy work. We believe in the importance of identifying talented and high performing employees, in developing their skills and in assigning them to roles in which they can contribute to the best of their abilities. We also develop a consistent pipeline of talent for the most critical roles in our network. We have the ambition to constantly improve how we assess and develop our internal talent. For example, in 2025, 71% of the key employees and leaders hired within the Agrosience Services scope globally were internal candidates.

Recognising that local leaders may have limited visibility on pipelines for critical roles across our entire network of companies, Eurofins implemented a centrally led approach to ensure consistency in how we recognise, assess and develop our leaders.

As such, the career development and placement of our most senior leaders is monitored centrally, with the intent of creating a solid pipeline for our most critical positions, ensuring the right skills and competencies are developed to guarantee business continuity and growth. In 2021, we implemented a new tool supporting performance assessment and talent identification for our key employees and all our leaders. By 2023, this tool was enhanced and the processes of talent assessment and succession planning were defined and tested across our network. Since 2024, we further leveraged this tool to systematically identify and evaluate internal candidates for leadership openings. Additionally, we are engaging in a talent mapping process across pilot scopes to build a pipeline of leaders who could take on broader or new scopes within the organisation.

## Targets (related to our Core Compliance Documents)

Health & Safety targets are addressed separately in the dedicated section 4.1.3 - Health & Safety.

Our managing directors and leaders play a key role in upholding our social standards through adapted Core Compliance Documents and are responsible for:

1. Documenting and endorsing Core Compliance Documents annually.
2. Appointing Local Compliance Officers.
3. Delivering mandatory training objectives across their teams.

Leaders' ESG bonuses are tied to these compliance targets, ensuring that ethical governance remains integral to Eurofins' entrepreneurial mindset.

Consistent with our decentralised governance model, Eurofins does not define additional Group-level targets for other social topics, as our managing directors and leaders set and monitor locally relevant objectives in line with the Group's Core Compliance Documents, and national regulatory requirements.

## Metrics

**Table 27.** Compliance (discrimination, human rights) (S1-17)

| Indicator   | Unit                | 2024 | 2025 |
|---|---------------------|------|------|
| Total number of confirmed incidents of discrimination, including harassment, reported in the reporting period | Confirmed incidents | 2    | 4    |
| Number of severe human rights incidents connected to Eurofins' workforce                                      | Confirmed incidents | 0    | 0    |
| % of FTEs working in Eurofins entities with an appointed Local Compliance Officer                             | %FTEs               | 97%  | 98%  |

To provide a more comprehensive view of our social governance performance, Eurofins reports selected workforce and diversity indicators that reflect policy implementation and governance coverage across the network.

**Table 28.** Total Headcount split by geographical region (S1-6)

| Region             | 2022          | 2023          | 2024          | 2025          |
|--------------------|---------------|---------------|---------------|---------------|
| Europe             | 34,972        | 35,401        | 35,682        | 37,337        |
| North America      | 14,503        | 14,469        | 14,687        | 14,801        |
| Rest of World      | 11,904        | 11,928        | 12,327        | 13,556        |
| <b>Grand Total</b> | <b>61,379</b> | <b>61,798</b> | <b>62,696</b> | <b>65,694</b> |

The total number of employees within the Eurofins Network has continued to grow during 2025, driven by both extensive recruiting activities and new acquisitions. Total headcount at the end of 2025 was 65,694 an increase of more than 7% since 2022.

**Table 29.** Percentage of Women at all levels of Eurofins leadership (S1-9)

| Percentage of Women   | 31 Dec<br>2022 | 31 Dec<br>2023 | 31 Dec<br>2024 | 31 Dec<br>2025 |
|---|----------------|----------------|----------------|----------------|
| Board of Directors  | 50%            | 50%            | 50%            | 44%            |
| GOC – (incl CEO) and Regional Business Line Leaders <sup>1</sup>      | 18%            | 21%            | 14%            | 8%             |
| National Business Line Leaders and Business Unit Leaders <sup>1</sup> | 30%            | 34%            | 36%            | 36%            |
| Other leaders <sup>1,2</sup>  | 50%            | 50%            | 50%            | 51%            |
| All leadership levels combined  | 47%            | 47%            | 47%            | 48%            |
| All Eurofins Companies' employees (Incl. all leaders) <sup>1,3</sup>  | 55%            | 57%            | 57%            | 57%            |

[1] Based on gender sourced from identity lifecycle management database.

[2] Other leaders: Eurofins employees who have at least one employee as a direct report (excluding Interns) and who do not belong to any other category of Leaders (Board of Directors, GOC, Regional Business Line Leaders, National business Line Leaders or Business Unit Leaders).

[3] Includes apprentices, interns, temporary workers, and self-employed managers. Excludes external consultants.

## 4.1.2 Training and Skills Development (S1-13)

### United Nations Sustainable Development Group (UNSDGs)



#### GRI Standard/Disclosure: 404-2

In 2018, Eurofins founded a central team, the Eurofins Academy, with the aim of creating and delivering high quality training on Eurofins' knowledge, technologies, methods, and processes to all employees of Eurofins Companies. The team's vision is to continuously improve the competencies and skills of all employees of the Eurofins Network.

#### Policies

Trainings developed by the Eurofins Academy are aligned with equity and inclusion principles and are designed to ensure broad accessibility, including multilingual content, audio voice-over, subtitles and training notes. The Eurofins Academy operates within Eurofins' decentralised organisational model, supporting both centrally developed and locally driven training initiatives.

#### Actions

To fulfil its mission, in 2022, the Eurofins Academy deployed a new learning management system (LMS) – the **Eurofins Learning Centre (ELC)** – to enhance both the training experience and training reporting capabilities. The platform is available to all Eurofins employees and trainings are offered in 21 languages. Trainings are organised, documented, and tracked through the Eurofins Learning Centre; they can be delivered in e-Learning and Instructor Led (in class and remote) formats. Since 2023, the Eurofins Learning Centre can also be accessed via mobile devices.

The Eurofins Academy is responsible for the development and maintenance of all Eurofins trainings, which are targeted either to all employees of Companies belonging to the Eurofins Network or to specific target groups. The creation process for these trainings ensures the highest quality, content validity and language accessibility (trainings for all Eurofins employees are carefully translated into 21 languages).

Trainings developed by the Eurofins Academy are available in the central catalogue on the ELC and are the subject to continuous updates. In 2025, more than 110 trainings were available in the catalogue, with 28 new trainings released during the year. All trainings are open for enrolments, while some are assigned as mandatory to employees depending on their role and length of service in the company. In 2025, 10 trainings are categorised as mandatory for every new joiner and 9 for every new leader starting at Eurofins.

## Targets and metrics

Additionally, since 2024, the Eurofins Academy initiated the reoccurring assignment of crucial compliance trainings (10 in total, varying on the target audience) – to be annually assigned to employees. In 2025 more than 320,000 courses were completed. Those trainings (such as The Eurofins Group Code of Ethics, The Eurofins Compliance and Whistleblowing Programme, The Eurofins Group Anti-Bribery Policy) are compliance related, and all conclude with quizzes which must be passed to complete the course. To reach the target 95% completion rate requirements of those courses by all Eurofins Companies, accurate, automatic, and regular reporting to leaders and extra notifications measuring the completion of those trainings have been introduced.

Additional automatic, multilingual notifications from the Eurofins Learning Centre inform learners about important initiatives and activities on the platform.

## Local actions

### Local Training Enablement:

In line with Eurofins' decentralised structure, the Eurofins Academy supports the accessibility of both central and locally developed trainings through the Eurofins Learning Centre. This is achieved through the creation of Local ELC Course Catalogues managed by qualified Local Administrators, in addition to the central ELC catalogue.

Since 2024, 72 catalogues, with 2,182 trainings in total covering 91% of all National Business Lines at Eurofins, have been created. This was achieved by providing National Business Lines representatives with online training on platform administration. To enhance efficiency, Eurofins Academy members also visited several locations in Germany, Spain, United Kingdom and the United States, and organised workshops on-site. The goal in 2026 is to achieve full coverage of all National Business Lines that are sizeable enough to drive training initiatives locally.

The trainings included in National Business Line catalogues are typically professional courses, in local languages, adhering to local regulations and addressing specific needs all the while meeting the overall goal of the Eurofins Academy of raising the knowledge of Eurofins' values, technologies, methods, and processes. Such locally developed trainings include for example: Introduction to Pharmaceutical Glassware and Labware Cleaning; Ergonomics, Back Safety, and Manual Material Handling; Preventing High Frequency Incidents and Ergonomics.

The Eurofins Academy provides continuous support for National Business Lines by conducting regular quality checks of catalogues and offering training programmes for content creators as well as in class trainers via a Training Essentials portfolio. This includes e-learning development trainings (E-learning Essentials), video creation (Video Training Essentials), and classroom training skills for trainers and presenters (Classroom Essentials).

## Eurofins Sustainability in Action

# “Tandem@Eurofins”

## Eurofins Companies

### *Multiple sites - France*

Providing mentorship opportunities is one of the ways Eurofins companies support talent development and career progression. By pairing employees with more experienced colleagues, these programmes help participants build skills, confidence and professional networks.

The Tandem@Eurofins mentoring programme, developed by the HR teams of Eurofins Environment Testing and Food Testing France, supports managers through personalised guidance from experienced mentors over a 10-month period. Mentors, who are all Key Employees and Leaders (KELs), work with mentees to define individual development goals, fostering professional growth, cross-divisional exchange and leadership skills beyond traditional training.

In the United States, the Eurofins BioPharma Product Testing and Medical Device Mentor Program, launched in 2018, has supported around 150 participants across three sites. The programme promotes a long-term mentoring culture and is open to a wide range of roles, seniority levels and backgrounds. Participants have progressed in their careers, become mentors themselves, and contributed to sustaining the programme.



### 4.1.3 Health and Safety (S1-14)

United Nations Sustainable Development Group (UNSDGs)

3

**GRI Standard/Disclosure: 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10**

#### Policies

Protecting the health and safety of employees and contractors is fundamental to Eurofins' ability to operate laboratories safely, ensure business continuity, and deliver reliable, high-quality analytical services to its customers.

In line with the European Sustainability Reporting Standards, this section provides an overview of Eurofins' approach to protecting the health and safety of its employees and contractors. Eurofins' Health and Safety responsibilities focus on its own workforce and contractors, reflecting the Group's business model and regulatory obligations.

Considering the nature of Eurofins' activities, the direct safety of consumers and end-users is outside the scope of Eurofins' policy on Health and Safety. Eurofins operates primarily in a B2B environment, without engaging directly with consumers or end-users. Consequently, Eurofins' influence on the safety of consumers or end-users is limited to the delivery of analytical results, while decisions regarding the use of results and the placing of products on the market remain the responsibility of its customers.

The safety of Eurofins' employees is a core priority. **The Eurofins Group Health and Safety Policy** sets out Eurofins' approach to the assessment and control of health and safety risks arising from business activities and serves as a guiding principle. Sites also have local Health and Safety contacts and policies that comply with regional and local safety laws and regulations. In addition, **The Eurofins Group Supplier Code of Ethics** outlines Health and Safety expectations as they relate to our suppliers.

#### Actions

A successful Environmental Health and Safety (EHS) strategy relies on a strong governance structure and on capturing the right metrics. In this context, key actions and arrangements include:

##### Clear accountability at local level:

- In our decentralised organisation, each Managing Director is responsible and accountable for the Health and Safety performance of their scope. Those Managing Directors oversee the local Health and Safety strategies, in accordance with the local regulation and the Group Policy. This set up supports the prevention of workplace incidents and the continuous improvement of Health and Safety practices across laboratory operations.

##### Network of Health and Safety Champions:

- Eurofins has established an active network of almost 400 local Health and Safety Champions in each country we operate in representing all Business Lines. Those Health and Safety Champions are not only in charge of the local tracking of Health and Safety KPIs (TRIR, LTIR, Fatalities) but also for sharing their local experiences and actions so the Group can always be proactive in protecting its employees. Quarterly virtual meetings that bring together the global community of Health and Safety champions are a formidable opportunity to share Health and Safety knowledge and best practices, align on understandings of KPI definitions, and connect operational Health and Safety management with the GSC Risk Management function, which actively contributes risk-management expertise, preventive controls, fire-prevention practices and examples drawn from across the Eurofins Network.

##### Root Cause Analysis (RCA) for Health & Safety (H&S) incidents:

- Since 2024, Eurofins has strengthened the analysis of H&S incidents through a systematic use of RCA. Initially, RCA was mandatory for all Loss Time Injury (LTI) incidents. As of Q3 2025, this requirement has been extended to all H&S incidents. Each incident is investigated using a structured, fact-based methodology focused on identifying systemic causes and defining corrective and preventive actions. The process is supported by the global network of Health and Safety Champions, with training and guidance available to ensure consistent application and continuous improvement across the Group.

### Internal Health and Safety platform and training:

- In 2024, Eurofins launched an internal Health and Safety platform accessible to all employees, providing training materials, toolkits, shared presentations, and reference resources to strengthen awareness and preparedness across the workforce. Through the Eurofins Learning Centre, a mandatory “Fire and Flammable Awareness” course is available in 17 languages, complemented by site-specific training at entity level (e.g. fire safety, personal protective equipment (PPE), and emergency evacuation procedures).

### Voluntary external certifications:

- Several Eurofins legal entities have opted for voluntary external certifications or recognitions, such as OHSAS 18001, ISO 45001, or MASE, which Eurofins encourages as part of its continuous improvement approach to Health and Safety management.

## Targets

A process was developed and implemented to ensure each Managing Director defines and documents their Health and Safety targets for 2026. Those targets are defined in accordance with the Group objectives for Health and Safety and are adapted to local operational contexts and risk profiles. Given the diversity of laboratory activities, regulatory environments, and risk exposures across the Group, Eurofins considers locally defined targets essential to effective and meaningful Health and Safety risk management.

Managing Directors are supported by appointed Health and Safety Champions, and representatives from various Business Units, who are responsible for the KPI data collection, setting targets, and continuous improvement by implementing and monitoring best practices. To ensure consistency across the network, the definitions and calculation methodologies of Health and Safety KPIs are formalised in dedicated internal policies.

## Metrics

Eurofins monitors workplace safety performance primarily through incident-related indicators which are used to assess both the severity and frequency of safety events and to identify areas for preventive action. More than 99% of laboratories within the Eurofins Network have implemented such safety-related incident monitoring. The following indicators are tracked:

- Fatalities (employees and contractors)
- Total Recordable Incident Rate (TRIR)
- Lost Time Incident Rate (LTIR)

In 2025, Eurofins reported **zero fatalities** across its operations, covering both Eurofins employees and contractors. This marks a return to the Group’s historical safety performance.

Efforts are ongoing to further expand and harmonise the reporting scope of these indicators to enable more consistent performance measurement across all Eurofins companies. We aim to align public disclosure of Health and Safety metrics with CSRD requirements once applicable to the Group.

## CASE STUDY

## Eurofins Sustainability in Action

## Strengthening safety, facilities and ESG excellence across Eurofins

*United States – Multiple Business Lines*

The 2025 SaFE Conference (Safety, Facilities, and ESG) brought together Eurofins leaders and specialists for a milestone event focused on advancing operational resilience, safety culture, and sustainability performance across the organisation. Held in Appleton, Wisconsin, during the week of 5 October 2025, the conference served as a strategic platform to reinforce alignment between Health & Safety, Facilities Management, ESG initiatives, and Property Risk programmes.

This year's edition gathered more than 70 Eurofins EHS, Facilities, and ESG professionals, alongside more than 15 external experts from key partner organisations, fostering valuable dialogue between internal teams and industry specialists. Participants also benefited from technical tours hosted by Eurofins operational partners in the region, further enhancing the exchange of best practices and operational insights.

The conference placed particular emphasis on strengthening Business Continuity and Property Risk management capabilities. Discussions covered topics such as improved incident-tracking processes, natural catastrophe modelling, risk-based controls, and the application of robust Business Impact Analysis (BIA) methodologies. These efforts reflect Eurofins' broader commitment to reducing operational risk, enhancing employee safety, and building long-term resilience across its global network.

#### 4.1.4 Equality Driving Excellence

United Nations Sustainable Development Group (UNSDGs)



GRI Standard/Disclosure: 405-1, 401-1

For workplace inclusion efforts to be sustainable, it is critical that leaders of Eurofins Companies actively support and drive change in their scope. In 2019, Dr. Gilles Martin, CEO, announced the launch of what is known as Eurofins Equality Driving Excellence (EDE). His vision, along with the Board of Directors and the Group Operating Council, is to see that all Eurofins Companies and all their employees are advancing excellence through diversity, equality, and inclusion in their business.

As part of this commitment, Eurofins Companies have to adhere to the Core Compliance Documents, which establish the foundation for ethical and inclusive workplace practices. The EDE priorities are aligned with these documents and further reinforced by our obligations as a UN Women Empowerment Principles Signatory. This ensures that we continually work towards making Eurofins a safe, fair, and welcoming employer for all employees and prospective candidates.

Our commitment to fostering a positive workplace culture has been recognised externally, demonstrating the tangible impact of our efforts. Eurofins has been acknowledged by Forbes, the Financial Times, and Statista as a leader in workplace excellence, earning a place on Forbes' "World's Top Companies for Women" and "Top Companies for Women in America", in addition to being featured for the fifth consecutive year in the Financial Times' "Leaders in Diversity" ranking. These accolades are based on comprehensive anonymous surveys conducted with employees, stakeholders, and industry experts, evaluating public perception, employee feedback, and available company information.

#### Actions

Each year, EDE introduces a theme to guide its programmes and trainings. In 2023, we focused on Unity in Community, followed by Unity in Action in 2024. In 2025, the theme was Together@Eurofins, emphasising empathy and psychological safety as a cornerstone of a workplace where employees can have meaningful connections and collaboration.

The year began with the Together@Eurofins kick-off, which explored the importance of creating inclusive environments. Participants engaged in activities to develop emotional intelligence and empathy and explore strategies to build understanding and unity in the workplace.

Trainings and events on diversity and inclusion topics:

The EDE hosts monthly trainings and events which highlight diversity and inclusion topics, best practices, and practical takeaways.

## Together@Eurofins

- Equality Conversations:
  - Understanding Confirmation Bias: addressed how cognitive and confirmation biases influence decision-making and team dynamics. Participants learned practical tools to overcome bias and encourage innovative thinking.
  - Unlocking Potential Through Psychological Safety: focused on creating environments where individuals feel safe to share ideas and be authentic, fostering trust and collaboration.
  - Win-Win Thinking to Build Stronger Teams: highlighted the role of belonging and the role of an abundance mindset in driving engagement, innovation, and team performance.
- Leadership Training:
  - Leadership Through the Lens of Intersectionality: equipped leaders with the tools to recognise how overlapping identities shape communication and conflict. The training provided actionable tools to build psychological safety, resolve tensions, and foster inclusivity.
  - Building Understanding in a Multi-Generational Workplace: educated current and aspiring leaders on how different generations operate in the workplace and how to build understanding and collaboration in multi-generational teams.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Social Disclosures (S) / Own Workforce

- Roundtables:
  - National Coming Out Day: A Panel of Voices: celebrated employees from different backgrounds who are part of the LGBTQ+ community, discussed topic of coming out and shared insights into how teams, leaders, and organisations can be supportive of their employees in this community.
  - Generational Perspective of Work-Life Balance: colleagues from different countries and Eurofins companies shared how they achieve work-life balance and the lessons they have learned throughout their career.

## Leadership Mentor Programme:

To support inclusive leadership and equal access to development opportunities, EDE launched a global Leadership Mentor Programme in 2021. The programme is open to all Eurofins employees and connects current and prospective leaders with senior mentors across the Eurofins Network. It was initially designed to address a slower progression of women into senior leadership roles and to promote more equitable leadership pipelines.

Since its launch, more than 1,000 employees from 33 countries have participated as mentors or mentees. Between 2024 and 2025, 49% of participants were first time mentors or mentees signifying an ongoing need for and interest in mentorship. Programme satisfaction has improved over time, with mentor satisfaction increasing from 4.1/5 to 4.4/5 and mentee satisfaction from 4.2/5 to 4.4/5. The programme also leverages Eurofins' decentralised model by enabling cross-cultural mentoring and knowledge sharing.

## Global Equality Driving Excellence (EDE) Ambassador Council:

To combine Group level direction with locally driven initiatives, Eurofins has established a Global Equality Driving Excellence (EDE) Ambassador Council. Equality Ambassadors are nominated within each Business Line and work closely with senior leaders and HR Partners to promote equality and inclusion within their respective scopes. In 2025, the Global EDE network comprised over 100 members across the Eurofins Network.

Ambassadors play a dual role by supporting EDE objectives set by Senior Leadership while fostering grassroots initiatives tailored to local organisational and cultural contexts. This two-level approach supports the application of consistent principles while encouraging locally relevant activity, in line with Eurofins' decentralised operating model.

## **Metrics**

Since 2020, EDE has conducted an annual Equality Driving Excellence survey to assess employees' perceptions of equality and inclusion across the Eurofins Network. The anonymous survey is available in 13 languages and distributed with the support of Equality Ambassadors, leaders and HR Partners. It covers key topics such as gender equality, disability inclusion, ethnic diversity, LGBTQ+ inclusion and equal pay.

Since 2023, the EDE survey has been conducted using an external survey provider to strengthen confidentiality and data protection, enable leaders to access scope-specific results, and facilitate analysis by relevant workforce segments. With this new solution, the survey was updated to align also with CSRD and ESRS social disclosure requirements, with dedicated questions covering inclusion and equal treatment, disability and accessibility, age and seniority, work-life balance, fair and equitable compensation, and discrimination and harassment. The survey results were subsequently shared with accompanying tailored reports (over 600 generated) for our leaders, providing them with actionable metric-based insights into their workforce.

## **Targets**

In line with Eurofins' entrepreneurial operating model, Diversity, Equity and Inclusion initiatives are primarily driven at local level by leaders who are best positioned to respond to their teams, cultures and regulatory environments. The Equality Driving Excellence team supports both leaders and the Group by providing common principles, shared tools, expertise and a platform for collaboration and knowledge-sharing across the network. Accordingly, Eurofins does not define centralised Group-level equality related targets, as objectives and actions are designed, implemented and monitored locally where they can make a targeted impact.

## CASE STUDY

## Eurofins Sustainability in Action

## “Balancing ambition and family: Redefining success for women”

## GSC IT Infrastructure Service Delivery

*India*

In 2025, the Eurofins IT Delivery Centre in India marked International Women’s Day with a panel discussion titled “Balancing Ambition and Family: Redefining Success for Women”. The session brought together women and men in leadership and management roles from Talent Acquisition, IT Delivery and senior management teams to share perspectives on career progression, leadership and work–life balance.

The discussion encouraged open dialogue on challenges, practical solutions and evolving definitions of success, highlighting the role of inclusive leadership and shared responsibility. The initiative supported awareness and engagement on gender equality and inclusive workplace practices at local level.





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*Eurofins Biolab,  
Milan, Italy*

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Governance Disclosures (G)

Governance is foundational to Eurofins' ability to operate with scientific integrity, ensure compliance, and maintain the trust of its stakeholders. Eurofins' governance framework supports responsible conduct across a decentralised network of laboratories, where local operational autonomy is balanced with network-wide policies, minimum standards and oversight mechanisms.

Within this framework, the 2025 Double Materiality Assessment identified business conduct (including corporate culture, supplier relationships and whistleblowing) and Corruption and Bribery as material topics under ESRS G1. These topics are central to Eurofins' licence to operate, given the regulated, science-based and trust-dependent nature of its activities. They also underpin Eurofins' commitments to ethical behaviour, transparency, and compliance, as reflected in the Code of Ethics, the anti-bribery and anti-corruption framework, and the internal and external whistleblowing channels.

The material Impacts, Risks and Opportunities for Governance, validated through the structured DMA process described in 2.1.3 and presented in 2.3.1 are summarised below. They reflect where responsible conduct creates value, and where governance failures could generate financial, legal or reputational exposure across the value chain.

**Table 30.** ESRS G1 - Business conduct (incl. corruption & bribery)

| Topic   | Sub-Topic   | IRO Title & Description   | Type of Materiality | Type of IRO | Value Chain | Time Frame |
|---|---|---|---------------------|-------------|-------------|------------|
| ESRS G1 – Business conduct (incl. corruption & bribery) | Business conduct / Corporate culture  | <b>Ethical culture as a driver of trust and competitiveness</b><br>Strong ethical culture and scientific integrity support licence to operate, client trust and talent attraction.  | IM                  | I+          | OO, D       | ST, MT,LT  |
|   | Business conduct / Protection of whistleblowers   | <b>Whistleblowing systems</b><br>Robust internal and external whistleblowing mechanisms enhancing transparency, early detection of issues and stakeholder trust.  | IM                  | I+, O       | U, OO, D    | ST, MT, LT |
|   | Business conduct / Management of relationships with suppliers including payment practices | <b>Fair and transparent payment practices with suppliers</b><br>Predictable, sector-aligned payment practices supporting stable, long-term supplier relationships.  | IM                  | I+          | U, OO       | MT, LT     |
|   | Corruption and bribery  | <b>Prevention and detection of corruption (policies, training, controls)</b><br>Zero-tolerance approach, training and controls that reduce the likelihood and impact of corruption incidents and reinforce a trust-based culture. | IM                  | I+          | U, OO, D    | ST, MT, LT |
|   |   | <b>Risk of undetected bribery / corruption</b><br>Residual risk of non-detected bribery or corruption in specific markets, with potential legal, financial and reputational consequences.   | FM                  | R           | OO, D       | ST, MT, LT |

**Glossary:**

IM = Impact Material; FM = Financially Material; I+ = Positive Impact; R = Risk, O = Opportunity; U = Upstream; OO = Own Operations; D = Downstream; ST = Short-Term (within current annual report cycle); MT = Medium-Term (one to five years); LT = Long-Term (more than five years)

### 5.1 Business Conduct (Including Corruption and Bribery) (G1)

#### 5.1.1 The Role of the Administrative, Management and Supervisory Bodies Related to Business Conduct (G1-1)

Nations Sustainable Development Group (UNSDGs)

16

GRI Standard/Disclosure: 2-9, 2-12, 2-13, 2-14, 2-26

The governance of business conduct, ethical behaviour, and anti-corruption practices forms part of Eurofins' wider sustainability governance structure, described in section 2.2.1 (GOV-1) and section 2.2.2 (GOV-2). The following section summarises the specific responsibilities of the Board of Directors and its committees in relation to business conduct.

#### Board of Directors

The Board has ultimate responsibility for ensuring that Eurofins operates according to the highest standards of ethics, integrity and compliance. It approves network-wide policies related to ethical conduct, anti-corruption, supplier behaviour and whistleblowing, and oversees the integration of these principles into the Group's decentralised operating model.

In relation to sustainability governance, the Board approves:

- the Eurofins' Vision, Mission and Values
- the Code of Ethics
- the annual sustainability disclosures and public reporting.

#### Sustainability & Corporate Governance Committee (S&CGC)

The S&CGC is the Board committee responsible for oversight of Eurofins' sustainability governance, including policies, targets and reporting on business conduct. For business conduct, its responsibilities include:

- overseeing the Group's ethics, compliance, anti-corruption and whistleblowing frameworks,
- reviewing the effectiveness of policies (e.g., Group Code of Ethics, Anti-Bribery Policy, Supplier Code of Ethics),
- monitoring progress on ESG KPIs relevant to business conduct,
- reviewing and recommending for Board approval the ESG Report and material topics.

#### Audit & Risk Committee (ARC)

Although the ARC does not oversee sustainability reporting as a whole, its mandate, as defined in the Corporate Governance Charter, covers several areas directly relevant to business conduct. In particular, the committee:

- oversees the effectiveness of internal control and risk-management systems, including controls relating to fraud, corruption and ethical behaviour;
- supervises the Group Internal Audit Team (GIAT), reviews audit findings, and monitors remediation actions, including those related to compliance or business conduct;
- monitors the adequacy of compliance systems and the effectiveness of whistleblowing mechanisms;
- reviews risks of fraud or corruption included in the Group Risk Register and management's mitigation actions;
- reviews the interaction with external auditors and considers their observations and recommendations where relevant.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Governance Disclosures (G) / Business Conduct (including Corruption and Bribery)

## Executive Sustainability Committee (ESC)

- reviews data-collection processes for KPIs related to business conduct (e.g., mandatory training completion, whistleblowing activity);
- ensures continuous improvement of reporting processes.

## Operational management and local Eurofins leaders

Given Eurofins' decentralised structure, local and national leaders play an important role in embedding ethical conduct and compliance in daily operations. They are responsible for:

- implementing core compliance policies;
- ensuring that local teams complete mandatory compliance training;
- promoting a speak-up culture;
- cooperating with audits and investigations;
- monitoring local risks and escalating findings as required.

Local management's work is supported by a range of functional networks, including Compliance Officers, Health & Safety Champions, and Procurement teams.

### 5.1.2 Business Conduct and Corporate Culture (G1-1)

#### Policies: Embedding honesty, integrity, compliance and human rights

United Nations Sustainable Development Group (UNSDGs)



**GRI Standard/Disclosure:** 2-16, 2-23, 2-26, 2-27, 2-30, 205-1, 205-2, 205-3, 206-1, 207-1, 207-2, 207-3, 303-2, 403-7, 406-1, 407-1, 408-1, 409-1, 415-1

Eurofins is built on values of integrity and reputation. Our clients trust us in areas that are highly sensitive, and they expect the highest level of professionalism, ethical conduct, integrity and competence from each Eurofins laboratory and employee.

Full compliance with these values, and with all associated laws, regulations and policies, is enabled by embedding compliant and ethical behaviour in the culture of Eurofins and its people.

Embedding compliance in the behaviour of all the people working for an organisation, depends, above all, on leadership and clear values, as well as an acknowledgement and implementation of measures to promote compliant behaviour.

**Eurofins Vision, Mission and Values** (section 2.1.1) provide the basic foundation of how entities within the Eurofins Network shall do business. Within this framework, Eurofins expects leaders to act as role models for all employees. **The Eurofins Leadership Charter** and **The Eurofins Entrepreneurial Model** outline the behaviour we expect, encourage, and foster.

The **Eurofins Group Code of Ethics**, as the central compliance document, provides instructions for every Eurofins employee. In line with Eurofins' broad and holistic approach to compliance and business ethics, it covers a wide spectrum of ethics related topics. In addition to essential business-related themes including strict anti-bribery and anti-corruption commitments and an unconditional commitment towards legality and compliance with labour laws, it extends to including the four fundamental principles contained within the International Labour Organisation (ILO) Declaration and commits to supporting human rights in line with the stipulations contained within the Universal Declaration of Human Rights. Furthermore, Eurofins requires its suppliers to comply with and acknowledge the Eurofins Code of Ethics which sets clear expectations to ensure compliance with labour laws and human rights stipulations throughout our supply chain. The Eurofins Group Code of Ethics is also further described under section 4 – Social Disclosures.

Eurofins' strong commitment to compliance and ethical behaviour is confirmed and strengthened in a number of more detailed statements, guidelines and policies, which further expand on the principles laid out in the Eurofins Code of Ethics:

1. **The Eurofins Group Anti-Bribery Policy**
2. **The Eurofins Group Modern Slavery Statement**
3. **The Eurofins Group Fair Competition Policy**
4. **The Eurofins Group Equal Opportunities and Fair Employment Policy**
5. **The Eurofins Group Health and Safety Policy**
6. **The Eurofins Group Privacy Policy**

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Governance Disclosures (G) / Business Conduct (including Corruption and Bribery)

7. **The Eurofins Group Policy on Ethical Behaviour at Laboratories (with Examples of Prohibited Behaviour and Information about Whistleblowing Channels)**
8. **The Eurofins Group Policy on Ethical Behaviour during Audits, Inspections and other Offsite Operations**
9. **The Eurofins Group Supplier Code of Ethics**
10. **The Eurofins Group Whistleblowing Guidelines**

The Eurofins Code of Ethics is made available to all on the [Eurofins Core Compliance Documents](#) webpage of the Eurofins website. All employees are required to take mandatory annual Ethics training and supplier Code of Ethics compliance is tracked.

Leaders of all companies belonging to the Eurofins Network are expected to comply with this Code of Ethics and implement it by adopting formal policies and procedures specific to the company(ies) they are in charge of, taking into account local legislation and customs, as well as appropriate business practices.

Eurofins expects its leaders and employees and other persons acting for, or on behalf of, any Eurofins Company (Associates) to:

- follow all legal obligations applicable to the company/country in which they are active; and
- behave in accordance with the principles laid out in this Code of Ethics, Eurofins Values, Eurofins Leadership Charter and related Eurofins Core Compliance policies.

Eurofins leaders must ensure that these obligations and principles are adhered to by all employees and associates in their area of responsibility. We work with our suppliers, service providers and customers to ensure that they are aware of, and whenever possible support, the objectives set out in this Code of Ethics. We expect Associates working for, or on behalf of, Eurofins to act consistently with these principles. Where the Code of Ethics requires an Associate to behave in a certain manner, appropriate provisions shall be included in the relevant contract.

Eurofins CEO, Board of Directors and Group Operating Council are the most senior level leaders in the organisation who are accountable for the implementation of these policies.

The following third-party standards are respected through the implementation of the Eurofins Group Code of Ethics:

- International Labor Organisation
- Universal Declaration of Human Rights;
- the four Fundamental Principles and Rights at Work;
- the International Covenant on Civil and Political Rights;
- the International Covenant on Economic, Social and Cultural Rights;
- the United Nations Conventions on the Elimination of All Forms of Discrimination against Women and on the Rights of the Child;
- the Right to Organise and Collective Bargaining Convention, the Slavery Convention as well as other international laws, conventions and custom addressing slavery, slavery-like practices and forced labour child labour laws, equal opportunity and fair employment

## Actions

### Training and awareness:

- To ensure that the compliance requirements set out in the Eurofins Group Code of Ethics and other Group Core Compliance Documents are fully understood and respected by our employees and leaders, Eurofins has developed comprehensive online training materials around a broad range of compliance topics. The online training for the Eurofins Group Code of Ethics and the Eurofins Group Anti-Bribery Policy is mandatory for all Eurofins employees and leaders. To pass the training, a mandatory test has to be taken, with a 100% pass score required for the Eurofins Group Code of Ethics training. Moreover, each compliance-related training requires a mandatory compliance commitment for its completion. In addition, other compliance-related trainings are regularly distributed across the organisation, including Ethical Behaviour at Laboratories, Compliance and Whistleblowing, Personal Data Protection, and Insider Dealing.

### Whistleblowing culture:

- Eurofins encourages all of its employees to report any breaches of the Eurofins Group Code of Ethics or other compliance concerns to the Whistleblowing Point of Contact. This point of contact is readily accessible for all employees via Eurofins' intranet, and can also be accessed on Eurofins' website, making this channel available not only to our employees, but to any and all external stakeholders. Issues can be raised confidentially to the whistleblowing point of contact, maintaining the whistleblower's anonymity if he/she wishes. This channel enables Eurofins to address and correct inappropriate conduct and actions that breach the Eurofins Group Code of Ethics.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Governance Disclosures (G) / Business Conduct (including Corruption and Bribery)

### Internal and External Auditing schedule

- Enforcement of compliant behaviour is further fostered by a comprehensive **internal and external auditing** schedule. To safeguard financial integrity, every Eurofins legal entity is audited by an independent financial audit firm on an annual basis, irrespective of whether there is a statutory need for such an audit or not. While the primary focus of these audits is financial reporting, any identified issues relating to internal controls, fraud or non-compliance are reported and addressed. In addition to this, special audits specifically focussed on corruption and bribery are conducted by internal auditors with the support of external auditors as required.

### Targets

Eurofins aims to:

- achieve an over 95% completion rate for Code of Ethics and Anti-Bribery training;
- ensure that employees continue to have clear and easily accessible information on whistleblowing channels through mandatory annual training and publicly available resources;

### Metrics

Key indicators used to annually monitor business-conduct culture include:

- Proportion of employees completing mandatory Code of Ethics and Anti-Bribery (see Table 31)
- Volume, relevance and outcome of whistleblowing reports (see Table 32)

**Table 31.** Proportion of employees completing mandatory Code of Ethics and Anti-Bribery

| Indicator   | Unit        | 2024 | 2025 |
|---|-------------|------|------|
| % of employees who completed the Eurofins Code of Ethics training | % Employees | 91%  | 94%  |
| % of employees who completed the Eurofins Anti-Bribery training   | % Employees | 92%  | 93%  |

**Table 32.** Volume, relevance and outcome of whistleblowing reports, 2025

| Indicator  | 2024 | 2025 |
|--|------|------|
| Total whistleblowing reports received <sup>1</sup>     | 47   | 76   |
| Reports classified as relevant and investigated        | 32   | 45   |
| Confirmed compliance breaches                          | 4    | 12   |
| Confirmed breaches assessed as material or significant | 0    | 0    |

[1] Unique cases: each case is counted only once, excluding any reports that have been submitted multiple times for the same issue.

In 2025, a total number of 76 reports were recorded via the internal and external whistleblowing channel. Of those, 45 cases were confirmed relevant and were further investigated; for the remainder, the allegations were not compliance-relevant or did not concern a reportable whistleblowing event. A total of 11 cases resulted in a confirmed compliance breach, typically combined with remedial action.

The increase in whistleblowing reports in 2025 reflects both higher employee engagement and improved visibility and accessibility of the whistleblowing system across the organisation, leading to more active use of the channel. Importantly, while the volume of reports increased, no confirmed breaches were assessed as material or significant, indicating that issues are being identified and addressed at an early stage through existing controls and remediation processes.

### 5.1.3 Management of Relationships with Suppliers (G1-2)



**GRI Standard/Disclosure: 2-6, 205-2, 308-1, 308-2, 414-1**

#### Policies

This **Eurofins Group Supplier Code of Ethics** is applicable to all suppliers and service providers, including their employees and agents, who provide goods or services to Eurofins companies. This code ensures responsible, ethical treatment of employees, stakeholders, and the community in which a suppliers' and/or Eurofins' business operates. It promotes diversity and inclusion adoption by suppliers and requires fair-trade relationships among business partners. Additionally, the Eurofins Group Supplier Code of Ethics underlines a supplier's obligation to comply with all applicable environmental laws and regulations and to operate in a manner which maximises sustainability of resources and limits, and to the extent possible, their impact on the natural world. Eurofins recognises that suppliers operate in different cultural and legal environments. Therefore, with the Eurofins Supplier Code of Ethics, Eurofins provides advice and recommendations as to how its suppliers may identify and avoid improper behaviour when carrying out business for Eurofins. At the same time, Eurofins strongly encourages suppliers to exceed these recommendations, to promote best practice and improvement throughout their own supply chain and to comply with all applicable legal obligations. This Code forms part of the Eurofins General Terms and Conditions of Purchase attached to Eurofins purchase orders distributed via Eurofins' Network-wide procurement system.

**Sustainable Procurement and Supply Chain Management:** by integrating sustainability into purchasing decisions, organisations can reduce their carbon footprint, promote fair labour practices, and support the development of a circular economy. This approach not only helps protect the planet but also enhances a company's reputation, drives cost savings, and fosters long-term resilience throughout the supply chain. With this guiding philosophy in mind the Eurofins Purchasing Team facilitates annual, internal distribution of ESG-related training materials and implements deliverables defined in its Sustainable Procurement programme. This programme reflects actions related to the main objectives governed by European Sustainability Reporting Standards (ESRS) regulation and clearly documents focus areas for each Eurofins purchasing employee. Eurofins is committed to working with suppliers who are aligned with the same set of values.

#### Actions

Eurofins implements the following measures to operationalise responsible supplier management:

##### Supplier adherence to the Supplier Code of Ethics:

- Eurofins requests suppliers to formally adhere to the Group Supplier Code of Ethics, ensuring that they commit to environmental, social, human-rights and integrity standards consistent with those applied across the Eurofins Network. This requirement is embedded in the purchasing process and supported by ongoing supplier communication and engagement.

##### Sustainable Procurement Programme:

- The Group Purchasing Team has developed ESG-related training, and each purchasing employee is assigned specific sustainability responsibilities.

##### Supplier engagement and compliance checks:

- Suppliers are expected to comply with labour, environmental and integrity standards. Eurofins provides guidance to help suppliers identify improper behaviour and strengthen their own due-diligence practices.

##### Fair and predictable payment practices:

- Payment practices are sector-aligned and support stable supplier relationships.

##### Whistleblowing access for suppliers:

- Suppliers may report concerns through the external whistleblowing channel, ensuring transparency and early detection of potential misconduct.

#### Targets

Eurofins currently focuses on:

- increasing the share of suppliers formally acknowledging the Supplier Code of Ethics;
- further embedding ESG considerations into procurement processes;
- maintaining predictable and responsible payment timelines across the Group;

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Governance Disclosures (G) / Business Conduct (including Corruption and Bribery)

No quantitative network-wide targets beyond these commitments have yet been formalised.

### Metrics

The following indicators are monitored and disclosed at Group level:

**Table 33.** Supplier Code of Ethics - Coverage of purchasing spend

| Indicator  | 2024 | 2025 |
|--|------|------|
| % of total purchasing spend covered by suppliers acknowledging the Supplier Code of Ethics | 58%  | 55%  |
| % of core supplier spend covered by suppliers acknowledging the Supplier Code of Ethics    | 90%  | 95%  |

The data presented in this table includes estimates and extrapolations based on currently available information.

Supplier-related concerns or complaints: Issues reported via internal and external whistleblowing channels, see section 5.1.2 – Business Conduct and Corporate Culture (G1-1).

### 5.1.4 Prevention and Detection of Corruption and Bribery (G1-3)

#### United Nations Sustainable Development Group (UNSDGs)

**16**

**GRI Standard/Disclosure:** 205-1, 205-2, 205-3

#### Policies

Eurofins maintains a zero-tolerance policy towards corruption and bribery; this is embedded in its network-wide **Code of Ethics** and reinforced in several dedicated policies and guidelines that apply to all employees, leaders, contractors and third parties acting on behalf of the Group. These include the **Eurofins Group Anti-Bribery Policy** (which sets binding rules on gifts and entertainment, conflicts of interest, facilitation payments, and interactions with public officials), the **Eurofins Group Policy on Ethical Behaviour at Laboratories** (covering laboratory activities and external audits/inspections, with concrete examples of prohibited conduct), the **Eurofins Group Whistleblowing Guidelines** (ensuring that employees and external stakeholders can confidentially report suspected bribery, corruption or unethical behaviour), and the **Eurofins Group Supplier Code of Ethics** (requiring suppliers and service providers to comply with anti-corruption and integrity standards when delivering services to Eurofins).

Together, these policies define the expectations for compliant conduct.

#### Actions

Eurofins implements preventive and proactive measures across the organisation, including:

- All employees and leaders must complete **mandatory training on the Group Code of Ethics and the Anti-Bribery Policy**, with formal testing and mandatory compliance commitments. Additional training is deployed to employees working in laboratories, audit environments or sensitive commercial roles.
- As part of the **internal and external audit processes**, management is asked to confirm whether any known or reported incidents of fraud, corruption or bribery have occurred during the reporting period.
- Specific anti-bribery reviews and follow-up actions are performed when issues or incidents are identified.
- **Whistleblowing mechanisms:** Internal and external whistleblowing channels allow employees, suppliers, clients and other stakeholders to report suspected misconduct anonymously. All relevant cases are investigated, and corrective actions are implemented where breaches are confirmed.

#### Targets

Eurofins' primary objective is to maintain a zero-tolerance culture toward corruption and bribery, this is supported by:

- An over 95% completion rate of mandatory compliance and anti-bribery training for new employees and leaders;
- Continuous reinforcement of ethical behaviour through leadership expectations, internal communication and periodic policy updates;
- Strengthening of preventive and proactive controls based on regulatory developments and the monitoring of emerging risks.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Governance Disclosures (G) / Business Conduct (including Corruption and Bribery)

### Metrics

Eurofins monitors and reports metrics related to corruption prevention and detection, including:

**Table 34.** Compliance metrics (G1-4)

| Compliance (Ethics, Corruption)  |                       |         |         |  |
|--|-----------------------|---------|---------|--|
| Indicator  | Unit                  | 2024    | 2025    |  |
| Number of confirmed incidents of corruption or bribery   | Confirmed incidents   | 0       | 3       |  |
| Amount of fines for violation of anti-corruption and anti-bribery laws   | EUR                   | 0       | 0       |  |
| Total number of complaints filed through channels for people to raise concerns (whistleblowing reports)  | Complaints            | 47      | 76      |  |
| Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above                     | EUR                   | 0       | 0       |  |
| Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above                     | EUR                   | 0       | 0       |  |
| Compliance-related trainings   |                       |         |         |  |
| Indicator  | Unit                  | 2024    | 2025    |  |
| % of employees who completed the Eurofins Code of Ethics training  | % Employees           | 91%     | 94%     |  |
| Total number of training hours spent on compliance in the Global Eurofins Learning Management System (ELC)                                     | Hours                 | 111,003 | 142,035 |  |
| Total number of training hours spent on corruption/bribery (compliance Tier 2) in the Global Central Eurofins Learning Management System (ELC) | Hours                 | 27,286  | 27,985  |  |
| Total number of training hours on corruption/bribery (compliance Tier 2) per assigned HC   | # h/HC <sup>[1]</sup> | 0.5     | 0.5     |  |
| Total number of training hours spent on Code of Ethics (compliance Tier 1) in the Global Central Eurofins learning Management System (ELC)     | Hours                 | 27,400  | 28,041  |  |

[1] Headcount who completed the compliance course

These indicators are reviewed by the Executive Sustainability Committee and reported to the Sustainability & Corporate Governance Committee.

#### 5.1.5 Confirmed Incidents of Corruption or Bribery (G1-4)

##### GRI Standard/Disclosure: 205-3

Eurofins maintains a zero-tolerance approach to bribery and corruption, supported by its Group Code of Ethics, Anti-Bribery Policy and internal whistleblowing mechanisms (see section 5.1.4).

In 2025, three incidents were confirmed related to corruption within the Eurofins Network. None of the incidents involved bribery.

No fines, penalties or settlements relating to corruption or bribery were incurred during the reporting period.

Eurofins continues to monitor potential misconduct through its internal control systems, whistleblowing channel and compliance audits.

#### 5.1.6 Payment Practices (G1-6)

##### GRI Standard/Disclosure: 204

Eurofins applies predictable and sector-aligned payment practices that support stable and long-term relationships with suppliers. Although no formal network-wide payment policy exists, payment behaviour is monitored centrally through accounting systems.

## 6 Eurofins-Specific Disclosures

In addition to ESRS-required topics, the Double Materiality Assessment (DMA) identified several Group-specific topics that are material for Eurofins due to the nature of its scientific services, digital infrastructure and the trust-based relationship with clients and public authorities. These topics are not covered by ESRS topical standards but are central to Eurofins' long-term value creation and risk profile. They relate primarily to cybersecurity, data protection and service quality, areas where Eurofins' ability to protect sensitive information, ensure scientific accuracy and maintain operational continuity is essential to its licence to operate. The decentralised structure and the highly regulated environments in which many Eurofins companies operate make these topics both strategically relevant and closely linked to client expectations and regulatory obligations. The table below summarises the material IROs associated with these entity-specific topics. Detailed policies, actions, targets and metrics for each are outlined in the subsections that follow.

**Table 35.** Company-specific topics (entity-specific disclosures)

| Topic   | Sub-Topic          | IRO Title & Description  | Type of Materiality | Type of IRO | Value Chain | Time Frame |
|---|--------------------|--|---------------------|-------------|-------------|------------|
| Company-specific topics (entity-specific disclosures) | Cybersecurity      | <b>Cybersecurity – ransomware attack</b><br>Risk that a ransomware attack disrupts IT systems, causing service interruption, recovery costs and reputational damage.   | IM, FM              | I-, R       | OO, D       | ST, MT, LT |
|   | Data Protection    | <b>Data protection – data leakage</b><br>Risk of confidential client or patient data leakage leading to legal sanctions, contractual penalties and loss of trust.  | FM                  | R           | OO, D       | ST, MT     |
|   |                    | <b>Robust data protection and GDPR compliance</b><br>Strong data-protection controls and GDPR compliance build trust with hospitals, public authorities and clients, and can reduce liability and insurance costs.     | IM                  | I+          | OO, D       | ST, MT     |
|   | Quality Management | <b>Testing error – false negative</b><br>Risk that a false-negative result leads clients to release of non-compliant products, with potential liability claims and reputational impact for Eurofins.                   | IM, FM              | I-, R       | OO, D       | MT, LT     |
|   | Quality of Service | <b>Quality of service as a driver of long-term business relationships</b><br>High quality testing services and customer-satisfaction management (e.g. NPS) underpin client trust and long-term business relationships. | IM, FM              | I+, O       | OO, D       | MT, LT     |

**Glossary:**

*IM = Impact Material; FM = Financially Material; I- = Negative Impact; I+ = Positive Impact; R = Risk; O = Opportunity; OO = Own Operations; D = Downstream; ST = Short-Term (within current annual report cycle); MT = Medium-Term (one to five years); LT = Long-Term (more than five years)*

## 6.1 Quality Management

United Nations Sustainable Development Group (UNSDGs)



**GRI Standard/Disclosure: 2-26, 416-1**

### Policies

Eurofins' Vision, Mission and Values provide the basic foundation for entities within the Eurofins Network regarding how they shall do business. They highlight the importance of delivering high-quality services through accurate and timely analytical results, using appropriate technologies and testing methods.

Eurofins' commitment to governance best practices is reflected in our **Quality Management Guidelines**, which are adhered to across the entire network of laboratories. The guidelines for Quality Management and laboratory performance are outlined in **quality manuals** made available to laboratory employees of Eurofins companies.

**The Eurofins Group Code of Ethics** as the central compliance document, provides high-level principles applicable to all Eurofins employees. It also outlines how to seek guidance on and report breaches of the principles laid out in the code (whistleblowing).

Eurofins' strong commitment to compliance, ethical behaviour and customer privacy is confirmed and strengthened in numerous detailed statements and policies, which further expand on the principles laid out in the Eurofins Group Code of Ethics:

- The Eurofins Group Policy on Ethical Behaviour at Laboratories (with Examples of Prohibited Behaviour and Information about Whistleblowing Channels)
- The Eurofins Group Policy on Ethical Behaviour during Audits, Inspections and other Offsite Operations
- The Eurofins Group Privacy Policy

### Actions

Quality is embedded in Eurofins' operations through three core principles:

1. Delivering quality in all our work; providing accurate results on time
2. Using the best and most appropriate technology and methods
3. Seeking to improve or change our processes for the better

For example, in the Food and Environmental testing activities, we can observe that disingenuous companies are constantly finding new ways to outsmart food authenticity tests, and at the same time, agricultural chemicals, manufacturing processes or sheer human error can lead to new problems. Eurofins has to stay one step ahead, not only innovating to develop new testing methods but also working with standard setting bodies to constantly raise the food safety benchmark. This contributes to the protection of life and the integrity of analytical results relied upon by customers and regulators.

### Quality Management System

Since Eurofins has a decentralised, entrepreneurial culture, each laboratory has developed and maintains its own Quality Management System overseen by a designated quality organisation. The development and implementation of specific Quality Management Systems are triggered by the needs of our customers to comply with different type of regulations (local and or international). Adherence to those regulations and associated specific standards are evaluated by independent bodies such as local authorities, local accreditation bodies, and local and/or international recognition bodies. Going beyond regulatory requirements, many Eurofins laboratories pursue implementing additional processes and standards to optimise quality management.

### Group-level actions on quality management

To support consistency and continuous improvement across the network, Eurofins has implemented several Group-level quality initiatives, particularly within Food and Environment Testing. These include:

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Eurofins-Specific Disclosures / Quality Management

## Internal Proficiency Tests (iPTs):

- Internal proficiency tests are organised using equivalent samples tested simultaneously by multiple laboratories. Results are reviewed to detect inconsistencies, biases and recurring issues, triggering investigations and corrective actions where required.

## Harmonised Proficiency Tests (hPTs):

- A network-wide harmonised proficiency testing programme allows for objective benchmarking of laboratories across Agro, Food & Feed and Environment Testing. Results are monitored over time to identify outliers, systematic biases and non-conformities, with documented investigations and targeted improvement actions facilitated by the Corporate Quality and Operational Best Practices teams.

## Quality audits:

- To further strengthen quality assurance, Eurofins conducts announced and unannounced internal audits in addition to standard accreditation and customer audits. Audits are organised across different working shifts to ensure representative coverage of laboratory operations.

## Customer complaints and non-conformities:

- Customer complaints and non-conformities are managed by Quality Managers in accordance with ISO/IEC 17025 principles where applicable. KPIs are reported to enable trend analysis and benchmarking across laboratories operating in similar segments.

## Quality experience-sharing forums:

- Experience-sharing calls among Quality Managers are organised regularly to discuss quality topics, benchmark practices, and proactively identify risks and opportunities. These exchanges are supported by the corporate quality organisation to facilitate the deployment of best-in-class processes.

## Quality hyper care checks and root-cause analysis:

- Dedicated hyper care quality checks are used to verify the effectiveness of corrective and preventive actions following quality failures. Structured root-cause analysis processes are applied to quality deviations and Health & Safety incidents to address systemic issues and strengthen prevention.

## Training and reporting mechanisms:

- Best-practice training programmes include e-learning on root-cause analysis (RCA) and laboratory quality practices. The RCA training has been rolled out globally to Quality Managers and extended to technical and management teams to strengthen structured deviation analysis and continuous improvement processes.

## Whistleblowing mechanisms:

- The whistleblowing mechanisms enable employees and associates to report concerns safely and confidentially; further detail is available in section 5.1.2 - Business Conduct and Corporate Culture (G1-1).

## **Targets**

Eurofins does not disclose uniform Group-level quality targets, as Quality Management objectives are primarily driven by regulatory, accreditation, and customer requirements applicable to individual laboratories and business lines.

Within this framework, laboratories are expected to continuously improve quality performance, including reducing non-conformities, strengthening data accuracy, and enhancing customer satisfaction. Group-level initiatives and benchmarking exercises support this continuous improvement approach while maintaining alignment with Eurofins' quality principles.

## **Metrics**

### **Regulatory and accreditation requirements:**

At the global level, ca. 45,200 Eurofins FTE (representing ca. 86% of our total FTE in Operating Entities) are working in facilities which have been officially recognised by an independent organisation as compliant to specific standards, reflecting the standard of laboratory activity. For example, our laboratories can be accredited against the ISO/CEI 17025, the ISO 9001, and the ISO 14001 standards among others. In some cases, and in response to specific customer needs, our laboratories can also be recognised for Good Laboratory Practices or achieve local recognition by local authorities. Operating in accredited environments supports the consistent application of Quality Management Systems and reinforces employee commitment to quality and customer satisfaction.

## Quality performance metrics and scorecards:

Beyond regulatory and accreditation requirements, key quality indicators are monitored, particularly within Food Testing and Environment Testing, to assess laboratory performance. These include:

- Proficiency Testing results (percentage of outliers);
- Customer complaints;
- Internal non-conformities;
- Re-testing volumes, where applicable;
- Customer satisfaction indicators, including Net Promoter Score (refer to section 6.3).

These indicators are aggregated into a quality scorecard and quality grade, allowing for comparability across Business Units, trend analysis over time, oversight of overall quality performance, and identification of top- and under-performing laboratories. The analysis also supports structured root-cause analysis and continuous improvement actions.

## Internal Proficiency Testing:

To complement external accreditation-driven schemes, Eurofins developed internal Proficiency Testing (IPT) programmes. In 2025, over 25 IPT rounds were conducted, involving approximately 1,600 samples and generating around 5,500 analytical results worldwide. As part of those IPTs, undercover proficiency testing (mystery shopping) has also been performed to assess the full customer journey and support continuous improvement.

### CASE STUDY

## “Eurofins achieves flexible accreditation in AI”

### Eurofins Consumer Product Testing France

*France*



Since 2022, Eurofins Testing for Construction France has been integrating artificial intelligence into its accredited analytical methods. This year saw a significant achievement, when, in collaboration with the French Accreditation Body, the Eurofins Innovation Competencies Center (ICC), developed the first flexible accreditation framework for AI, allowing European laboratories to showcase their capabilities in AI development within the ISO17025 context.

Flexible accreditation provides laboratories with the ability to implement advanced methods with a high degree of autonomy. For the Eurofins Network, this means our AI-driven solutions can evolve rapidly, ensuring continuous improvement and faster deployment across our network. This flexibility is essential in a dynamic environment where technology and regulatory expectations advance quickly.

This framework was released in July 2025 and thanks to the outstanding cooperation between field experts, ICC, and quality teams, 11 extension audits were carried out across Europe in just three months. The AI platform, developed internally, automates critical steps in asbestos testing. Traditionally, technicians manually screened hundreds of images per sample - a time-consuming process prone to ergonomic challenges. With AI, automated screening and fiber detection has been introduced, leveraging a database of over 260,000 images to deliver accurate, reliable results. This innovation reduces non-value-added tasks, accelerates turnaround times, and enhances quality control.

For clients, flexible accreditation is a testament to the deep trust that the accreditation body places in Eurofins' expertise in artificial intelligence. This recognition enables the compliant and scalable deployment of AI-driven methods across laboratories. Combined with the internally developed AI platform, this supports faster turnaround times, strengthened client confidence, and enhanced assurance of regulatory compliance.

For our French teams at Eurofins Testing for Construction, it translates into improved ergonomics, fewer repetitive tasks, and the ability to focus on high-value activities such as complex analysis and interpretation. Leveraging this flexibility, we enhanced the performance of our AI-based asbestos fiber detection model, reducing by 30% the number of images requiring manual technician review. This achievement positions Eurofins as a leader in leveraging AI for testing for life, reinforcing market leadership and the Group's innovation credentials.

## 6.2 Cybersecurity and Data Protection

United Nations Sustainable Development Group (UNSDGs)



GRI Standard/Disclosure: 418

### Context and materiality

Eurofins' operations rely extensively on advanced information technologies (IT) to support laboratory workflows, ensure rapid and secure delivery of test results, and protect client, patient and proprietary data. As a result, cybersecurity and data protection are considered material entity-specific topics under the Double Materiality Assessment, reflecting both financial risks (e.g. business interruption, liability, reputational damage) and strategic opportunities linked to trust, resilience and service quality.

Eurofins' innovative use of IT has been pivotal in our laboratories' ability to expedite sample processing times, enhance cost efficiencies, and securely and swiftly deliver test results to our clients. Recent years have seen a continuous and relentless effort to strengthen and fortify our IT infrastructure, with substantial investments made to bolster resilience against the burgeoning threats of cybercrime and to scale up systems in line with the increasing demand for our services.

The IT infrastructure and business solutions teams within the Eurofins Network not only facilitate laboratory operations but also empower laboratory teams with bespoke IT applications, developed in-house. Eurofins' capability to tailor IT solutions specific to our companies' needs results in IT solutions that far surpass solutions that are available off-the-shelf, easing laboratory workflows and equipping our business leaders with tools for success. Internet-exposed applications used by Eurofins companies are under constant, scrupulous security testing, performed not only by Eurofins' internal security team, but also by the white-hat security community via the HackerOne platform.

Given the evolving threat landscape, Eurofins will continue to invest in cybersecurity and data protection as core enablers of operational resilience, client trust and long-term value creation. Continuous improvement of governance, controls and assurance remains a strategic priority across the Eurofins Network.

### Governance

Cybersecurity and data protection governance at Eurofins reflects the decentralised operating model, combining central coordination with strong local accountability.

Oversight of cybersecurity- and data-protection-related risks is exercised through the governance framework described in the Eurofins Information Security Policy and as part of the broader Eurofins corporate governance charter (see the corresponding section of the Eurofins Annual Report, or Eurofins [website](#)). IT risk management is also integrated in the Enterprise Risk Management (ERM) process (section 2.2.5). Significant cyber risks, incidents and mitigation measures are escalated through established risk-management and governance channels.

At executive level, the **Group Operating Council (GOC)** endorses and upholds the Eurofins Information Security framework, ensures adequate resourcing, and supports the deployment of network-wide security initiatives.

The **Group Service Centre (GSC) Information Security Director** holds overall responsibility for defining, maintaining and continuously improving the Eurofins Information Security roadmap, policies and minimum requirements, including approval of policy exceptions and coordination of central security services.

Across the world, Eurofins has dedicated security teams focusing on security operations including extensive detection and response, vulnerability management, penetration tests, cloud security, identity and access management, and threat intelligence – underpinned by continuous monitoring and prevention executed through relevant tools, both on device and network levels. Operational responsibility is partially delegated to **Regional Information Security Officers (RISOs)**, who oversee information security within defined IT Infrastructure Zones and support Eurofins Legal Entities in implementing security requirements. RISOs report functionally to the GSC Information Security Director and operationally to IT Infrastructure Zone leadership.

At local level, **Eurofins Legal Entity Managing Directors** are accountable for implementing information-security and data-protection requirements, allocating appropriate resources, integrating security into local operations and projects, and managing local risks in coordination with IT and Information Security teams.

### Policies

Cybersecurity and data protection are governed by the Eurofins Information Security Policy, supported by a comprehensive set of Key Guidance Documents covering, among others:

- information classification and asset management;
- access control and identity management;
- network and infrastructure security;
- secure application development and change management;
- incident detection, response and recovery;
- secure AI adoption;
- awareness and appropriate use of IT assets;
- supplier and third-party security; and
- compliance with legal, regulatory and contractual requirements.

**The Eurofins Group Code of Ethics** as the central compliance document, provides a short yet precise high-level statement addressing data protection and privacy. In addition, Eurofins' strong commitment to customer privacy is confirmed and strengthened in **The Eurofins Group Privacy Policy** which further expands on the principles laid out in the Eurofins Group Code of Ethics.

### Actions

Eurofins has made sustained and significant investments to strengthen its cybersecurity and data-protection posture. Key actions include:

#### Resilient IT architecture and segregation:

- Segregation of the IT infrastructure into 80+ isolated IT environments, limiting the impact of potential incidents and supporting business continuity.
- Progressive segregation of IT Application Zones, aligned with IT User Zones, supported by federated authentication mechanisms to contain identity-related risks.
- Application of Zero-Trust principles regarding access between IT environments.

#### Detection, monitoring and response:

- Operation of a 24/7 Security Operations Centre (SOC) using Security Information and Event Management (SIEM) and multiple intrusion-detection technologies.
- Regular vulnerability scanning, including twice-monthly perimeter scans, and structured remediation tracking through a central IT Risk Register.
- Formal incident-management processes with escalation and recovery procedures.

#### Data-loss prevention and data governance:

In the face of emerging challenges, vigilant focus on data protection has never been more important. Recognising that future threats will likely target data integrity as much as physical IT infrastructure, IT security teams have enforced stringent controls over data access and sharing across the Eurofins Network of companies. Any cross-entity data sharing is an exceptional event and subject to rigorous scrutiny, ensuring data segregation and appropriate protection measures are diligently enforced at all times. Key actions include:

- Strong data-segregation principles, with cross-entity data sharing treated as an exception subject to strict controls.
- Deployment of a Data Loss Prevention (DLP) programme, including controls for email, laptops, removable media, secure data transfer.
- Implementation of a Removable Media Policy to protect confidential and sensitive data.

#### Awareness, training and human error factors:

- Mandatory annual security awareness training for all employees, including phishing awareness, password and access-control practices.
- Global and regional phishing simulation campaigns, with targeted follow-up and coaching.

#### Assurance and continuous improvement:

- Independent assessments and attestations, including SOC 2 Type 1 report (Type 2 attestation underway) and an ISO 27001 certification.
- External security testing and vulnerability disclosure through a bug-bounty programme.
- Continuous modernisation of policies, tools and controls.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Eurofins-Specific Disclosures / Cybersecurity and Data Protection

### Targets

Eurofins focuses on continuous improvement of cybersecurity and data protection. Key objectives include:

- maintaining a high and stable level of security awareness across the workforce;
- continuously strengthening detection, response and recovery capabilities;
- progressively expanding assurance coverage (e.g. SOC 2 scope, ISO 27001 certification); and
- further enhancing data-loss prevention and third-party security controls.

### Metrics

Cybersecurity performance is monitored using a combination of internal indicators and external, evidence-based assessments.

**Table 36.** Cybersecurity and Data protection metrics

| Metric   | 2024                                 | 2025  |
|--|--------------------------------------|---|
| External security posture – BitSight rating                  | ≥700/820 (all 22 tracked perimeters) | ≥700/820 (all 22 tracked perimeters, 77% of said perimeters >740) |
| External security assessment – CyberVadis score <sup>1</sup> | 952 / 1000                           | 970 / 1000  |
| External security posture – Security Scorecard score         | 81 / 100                             | 85 / 100  |
| SOC 2 Type 1 attestation (by KPMG)                           | Delivered (April 2024)               | Delivered (March 2025)  |
| ISO27001:2022 certification (by BSI)                         | N/A                                  | Delivered (November 2025)   |

[1] CyberVadis Scale: Insufficient (<400), Basic (400–549), Moderate (550–699), Developed (700–849), Mature (>850); with a score of 970, Eurofins is rated Mature, reflecting best-in-class performance.

Given the extensive scope of Eurofins' operations across a diverse IT landscape, Eurofins acknowledges the challenge of directly quantifying the impact of our comprehensive information security programme. Eurofins focuses on measurable indicators such as vulnerability management, SOC performance, and perimeter security. For example, all 22 distinct IT scopes of Eurofins' perimeter tracked by Bitsight achieve security scores of at least 700, with 77% scoring 740 or higher. In 2025, Eurofins also improved its Security Scorecard perimeter score from 81/100 to 85/100.

At year-end of 2025, CyberVadis again assessed over 200 control points, awarding Eurofins a score of 970/1000, increasing from a score of 817 in early 2024 and 952 in early 2025. This recognition underscores the positive development of Eurofins' security posture.

### 6.3 Quality of Service and Customer Satisfaction

United Nations Sustainable Development Group (UNSDGs)

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GRI Standard/Disclosure: 416

#### Customer Satisfaction and Loyalty

In 2025, Eurofins continued its global Net Promoter Score® (NPS) measurement programme for all business lines serving external customers. Customer focus remains one of Eurofins’ core values and it is deeply ingrained within the Group’s decentralised network of independent companies. Eurofins companies, guided by their entrepreneurial business leaders endorse and integrate NPS measurement into their daily operations.

The widespread adoption of the NPS programme across Eurofins’ independent Network of companies underscores customer-centricity and satisfaction as fundamental Eurofins values. In 2025, NPS measurement is now well-established across the network with >95% of Eurofins operating entities (weighted by FTE) engaging with external customers through an NPS survey. This reaffirms Eurofins laboratories’ steadfast commitment to actively measuring customer satisfaction on a regular basis.

NPS is measured and reported using a standardised NPS methodology with a focus on two KPIs, NPS score and NPS Response Rate. NPS is a customer loyalty metric based on a single survey question: “How likely are you to recommend this company/product/service to a friend or colleague?” Respondents answer on a 0–10 scale and are grouped into Promoters (9–10), Passives (7–8) and Detractors (0–6). The score is calculated as:  $NPS = \% \text{ Promoters} - \% \text{ Detractors}$ .

In total, Eurofins companies received over 208,000 responses from customers yielding an NPS response rate of 12.5% - an increase of 40% compared to 2021. Among these responses, 78.9% of Eurofins customers are Promoters, and indicated satisfaction with Eurofins services (NPS rating >8). With a Eurofins Network-wide NPS of 73.1, Eurofins laboratories successfully increased the score over 2024 levels, reaffirming our laboratories’ unwavering commitment to customer focus.

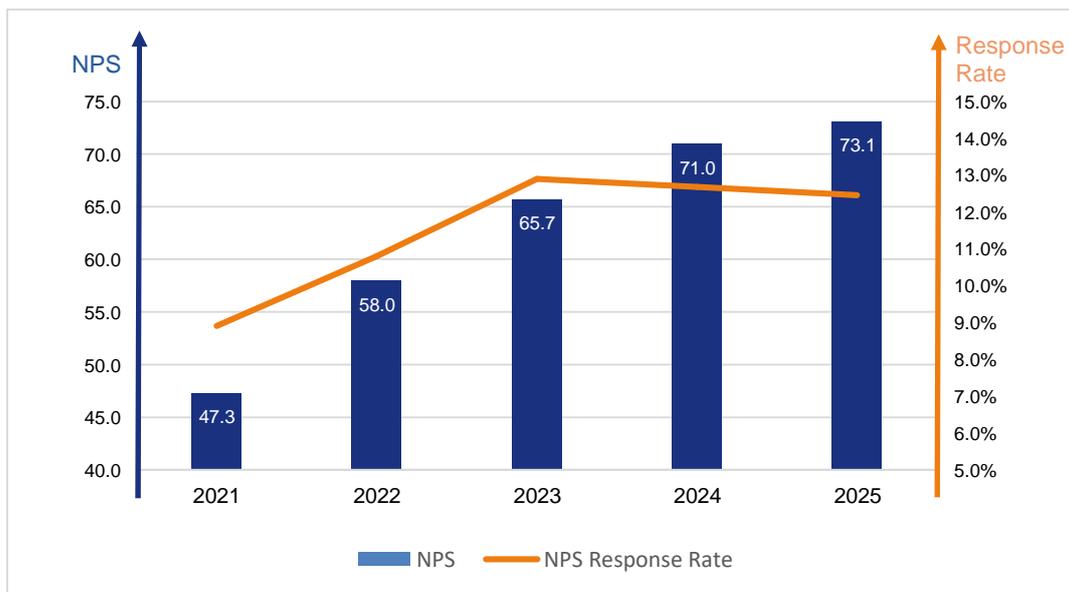


Figure 22. NPS and response rate (aggregated)

In 2025, many Eurofins laboratories further advanced their NPS programmes with the objective of getting greater insight into customer concerns and devising effective resolutions for dissatisfied customers. With an increasing number of business lines implementing solutions and processes to respond to customers faster and with more accuracy every month, Eurofins entrepreneurs reaffirm their customer focus and strive for continuous improvement.

## 7 Data Tables

### 7.1 Eurofins Data

#### GRI Standard/Disclosure: 205-2, 404-1

On the path to aligning its ESG Report with the requirements of the Corporate Sustainability Reporting Directive (CSRD), Eurofins has adjusted its data tables to incorporate the findings of the Double Materiality Assessment and work towards KPI aligned with the CSRD. As a first step, some indicators deemed non-material or not aligned with CSRD compliant disclosures have therefore been removed from below tables..

For carbon emission and energy and water consumption data, where available, primary data for the reporting year was used. For many categories, data for Q4 2025 was not available in time and alternative data from Q4 2024 – Q3 2025 was used. When primary data was not available to report, emissions have been estimated using data from a similar entity or using Eurofins' average value for the category concerned. All collected carbon footprint and consumption data is extrapolated from the measured data to cover the entire Eurofins Group for all years.

The carbon emission and energy and water consumption data presented in this report are subject to inherent limitations. These limitations arise from various factors, including, but not limited to,

- variability in supplier assessments,
- differences in measurement and inventory methodologies,
- partial data gaps requiring interpolation,
- inconsistencies between reference materials/benchmark values and external databases,
- non-aligned reporting systems,
- potential unit confusions, and the possibility of human error during data collection and processing.

As a result, the reported energy and CO<sub>2</sub> figures should be interpreted as estimates and may not represent precise or fully verified values.

**Table 37. Environment Data Table**

|   | GRI Disclosure | ESRS Section | Scope              |          | KPI                     |      |      |       |
|---|----------------|--------------|--------------------|----------|-------------------------|------|------|-------|
|   |                |              | Unit               | Coverage | Unit                    | 2023 | 2024 | 2025  |
| <b>Environment</b>  |                |              |                    |          |                         |      |      |       |
| <b>Strategy, business model and value chain</b>   |                |              |                    |          |                         |      |      |       |
| % Turnover from products / services associated with "environmentally sustainable economic activities" aligned with the EU Taxonomy. | 203-2          | N/A          | % Turnover         | N/A      | % Turnover              | 14%  | 14%  | 14%   |
| % CapEx from products / services associated with "environmentally sustainable economic activities" aligned with the EU Taxonomy.    | 203-2          | N/A          | % CapEx            | N/A      | % CapEx                 | 11%  | 14%  | 16%   |
| % OpEx from products / services associated with "environmentally sustainable economic activities" aligned with the EU Taxonomy.     | 203-2          | N/A          | %OpEx              | N/A      | % OpEX                  | 15%  | 16%  | 15%   |
| <b>Climate Change</b>   |                |              |                    |          |                         |      |      |       |
| <b>Actions and Resources in Relation to Climate Change Policies</b>   |                |              |                    |          |                         |      |      |       |
| Achieved Scope 1 & 2 GHG emission reductions (market-based) versus base year emissions ca.  | 305-5          | E1-03        | tCO <sub>2</sub> e | 100%     | ktCO <sub>2</sub> e     |      | 47   | 60    |
| <b>Targets Related to Climate Change Mitigation and Adaptation</b>  |                |              |                    |          |                         |      |      |       |
| Absolute value of Scope 1 & 2 GHG emission reduction target versus base year emissions (market-based) ca.                           | 305-5          | E1-04        |                    |          | ktCO <sub>2</sub> e     |      |      | 57    |
| Percentage of Scope 1 & 2 GHG emission reduction (as of emissions of base year; market-based) ca.                                   | 305-5          | E1-04        |                    |          | %                       |      |      | 25.2% |
| <b>Energy Consumption and Mix</b>   |                |              |                    |          |                         |      |      |       |
| Total energy consumption from fossil sources ca.  | 302-1          | E1-05        | % FTEs             | 100%     | GWh                     |      | 512  | 521   |
| Total energy consumption from nuclear sources ca.   | 302-1          | E1-05        | % FTEs             | 100%     | GWh                     |      | 89   | 85    |
| Percentage of energy consumption from fossil sources of total energy consumption ca.  | 302-1          | E1-05        | % FTEs             | 100%     | %                       |      | 62%  | 62%   |
| Percentage of energy consumption from nuclear sources of total energy consumption ca.   | 302-1          | E1-05        | % FTEs             | 100%     | %                       |      | 11%  | 10%   |
| Renewable energy consumption in MWh ca.   | 302-1          | E1-05        | % FTEs             | 100%     | GWh                     |      | 224  | 230   |
| Renewable energy consumption as % of total energy consumption ca.   | 302-1          | E1-05        | % FTEs             | 100%     | %                       |      | 27%  | 28%   |
| Total energy consumption in MWh ca.   | 302-1          | E1-05        | % FTEs             | 100%     | GWh                     | 803  | 825  | 836   |
| <b>Emission Measurements at group Level</b>   |                |              |                    |          |                         |      |      |       |
| Scope 1 emissions in tCO <sub>2</sub> e ca.   | 305-1          | E1-06        | % FTEs             | 100%     | ktCO <sub>2</sub> e     | 64   | 64   | 62    |
| Scope 2 emissions in tCO <sub>2</sub> e (market-based) ca.  | 305-2          | E1-06        | % FTEs             | 100%     | ktCO <sub>2</sub> e     | 124  | 120  | 109   |
| Scope 2 emissions in tCO <sub>2</sub> e (location- based) ca.   | 305-2          | E1-06        | % FTEs             | 100%     | ktCO <sub>2</sub> e     | 157  | 152  | 146   |
| Gross global greenhouse emissions Scope 1 and 2 in metric tons CO <sub>2</sub> e (market-based) ca.                                 | 305-4          | E1-06        | % FTEs             | 100%     | ktCO <sub>2</sub> e     | 187  | 184  | 171   |
| Gross global greenhouse emissions Scope 1 and 2 in metric tons CO <sub>2</sub> e (location-based) ca.                               | 305-4          | E1-06        | % FTEs             | 100%     | ktCO <sub>2</sub> e     | 220  | 216  | 208   |
| Carbon Intensity per mEUR Scope 1 and 2 (market-based) ca.  | 305-4          | E1-06        | % FTEs             | 100%     | tCO <sub>2</sub> e/mEUR | 26   | 25   | 23    |
| Carbon Intensity per mEUR Scope 1 and 2 (location- based) ca.   | 305-4          | E1-06        | % FTEs             | 100%     | tCO <sub>2</sub> e/mEUR | 31   | 29   | 28    |
| Carbon credits retired  | N/A            | E1-07        | % FTEs             | 100%     | ktCO <sub>2</sub> e     | 200  | 200  | 300   |

The figures presented above reflect the best information available at the time of reporting. Data quality, supplier coverage, and internal systems continue to improve. Year-on-year comparisons should therefore be made with caution, particularly where changes may reflect refinements in data collection rather than underlying operational performance. Eurofins is actively enhancing its reporting processes, governance, and digital tools to strengthen the accuracy, completeness, and consistency of future disclosures.

**Table 38. Social Data Table**

|   | GRI Disclosure | ESRS Section | Scope  |          | KPI          |      |      |      |
|---|----------------|--------------|--------|----------|--------------|------|------|------|
|   |                |              | Unit   | Coverage | Unit         | 2023 | 2024 | 2025 |
| <b>Social</b>   |                |              |        |          |              |      |      |      |
| <b>Diversity and equity</b>   |                |              |        |          |              |      |      |      |
| <b>Employee-related metrics</b>   |                |              |        |          |              |      |      |      |
| Percentage of women – Board of Directors <sup>1</sup>   | 2-9            | ESRS 2 -GOV  | % HC   | 100%     | % Leaders    | 50%  | 50%  | 44%  |
| Percentage of women – Senior Leadership (GOC – incl. CEO – Regional Business Line Leaders) <sup>2</sup>   | 405-1          | S1-09        | % HC   | 96%      | % Leaders    | 21%  | 14%  | 8%   |
| Percentage of woman employees – National Business Line Leaders and Business Unit Managers <sup>2</sup>  | 405-1          | S1-09        | % HC   | 97%      | % Leaders    | 34%  | 36%  | 36%  |
| Percentage of woman employees – Other Leaders <sup>2,3</sup>  | 405-1          | S1-09        | % HC   | 97%      | % Leaders    | 50%  | 50%  | 51%  |
| Percentage of women employees in leadership roles - calculated across all leadership levels.  | 405-1          | S1-09        | % HC   | 97%      | % Leaders    | 47%  | 47%  | 48%  |
| Percentage of woman employees – All employees (incl. all leaders) <sup>2,4</sup>  | 405-1          | S1-09        | % HC   | 98%      | & Employees  | 57%  | 57%  | 57%  |
| <b>People, Health &amp; Safety</b>  |                |              |        |          |              |      |      |      |
| <b>Health and Safety</b>  |                |              |        |          |              |      |      |      |
| Total number of contractor fatalities at work   | 403-9          | S1-14        | % FTEs | 100%     | # Fatalities | 0    | 3    | 0    |
| Total number of employee fatalities at work   | 403-9          | S1-14        | % FTEs | 100%     | # Fatalities | 0    | 1    | 0    |
| Percentage of own workforce who are covered by health and safety management system based on legal requirements and/or recognised standards or guidelines and which has been internally audited and/or audited or certified by external party. | 403-8          | S1-14        | % FTEs | 100%     | % FTEs       |      | 98%  | 100% |

[1] Based on the information received from Company Secretary.

[2] Based on Gender sourced from Identity Lifecycle Management database.

[3] Other leaders: Eurofins employees who have at least one employee direct report (excluding interns) and who do not belong to any other category of leaders (Board of Directors, GOC, Regional Business Line Leaders, National Business Line Leaders or Business Unit Leaders).

[4] Includes apprentices, interns, temporary workers, and self-employed managers. Excludes external consultants.

**Table 39. Governance Data Table**

|  | GRI Disclosure | ESRS Section    | Scope                               |          | KPI                       |        |         |         |
|--|----------------|-----------------|-------------------------------------|----------|---------------------------|--------|---------|---------|
|  |                |                 | Unit                                | Coverage | Unit                      | 2023   | 2024    | 2025    |
| <b>Governance</b>  |                |                 |                                     |          |                           |        |         |         |
| <b>Honesty, Integrity &amp; Human Rights</b>   |                |                 |                                     |          |                           |        |         |         |
| <b>Compliance (Ethics, Corruption, Human Rights)</b>   |                |                 |                                     |          |                           |        |         |         |
| Number of confirmed incidents of corruption of bribery   | 205-3          | G1-04           | % FTEs                              | 100%     | Confirmed incidents       | 1      | 0       | 3       |
| Amount of fines for violation of anti-corruption and anti-bribery laws   | 205-3          | G1-04           | % FTEs                              | 100%     | EUR                       | 0      | 0       | 0       |
| Total number of confirmed incidents of discrimination, including harassment, reported in the reporting period                                  | 406-1          | S1-17           | % FTEs                              | 100%     | Confirmed incidents       | 1      | 2       | 4       |
| Total number of complaints filed through channels for people to raise concerns   | 2-25           | S1-17           | % FTEs                              | 100%     | Complaints                | 45     | 47      | 76      |
| Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above                     | 2-27           | S1-17           | % FTEs                              | 100%     | EUR                       | 0      | 0       | 0       |
| Number of severe human rights incidents connected to Eurofins' workforce   | 3-3            | S1-17           | % FTEs                              | 100%     | Confirmed incidents       | 0      | 0       | 0       |
| Total amount of fines, penalties and compensation for damages for the incidents described above  | 2-27           | S1-17           | % FTEs                              | 100%     | EUR                       | 0      | 0       | 0       |
| <b>The role of the administrative, management and supervisory bodies</b>   |                |                 |                                     |          |                           |        |         |         |
| Number of executive members  | 2-9            | ESRS 2 – GOV    | % HC                                | 100%     | Member                    | 2      | 2       | 2       |
| Number of non-executive members  | 2-9            | ESRS 2 – GOV    | % HC                                | 100%     | Member                    | 6      | 6       | 7       |
| Percentage of independent board members  | 2-9            | ESRS 2 – GOV    | % HC                                | 100%     | % Members                 | 63%    | 63%     | 67%     |
| <b>Integration of sustainable-related performance in incentive schemes</b>   |                |                 |                                     |          |                           |        |         |         |
| Percentage of variable remuneration dependent on sustainability-related and operational targets - GOC  | -              | ESRS 2 - GOV    | % of HC                             | 100%     | % of Short-term incentive | 40%    | 38%     | 40%     |
| <b>Compliance-related trainings</b>  |                |                 |                                     |          |                           |        |         |         |
| % of employees who completed the Eurofins Code of Ethics training  | 404-1          | Entity Specific | % (HC ELC/total HC)                 | 94%      | % Employees               | 87%    | 91%     | 94%     |
| Total number of training hours spent on compliance in the Global Eurofins Learning Management System (ELC) <sup>1</sup>                        | 404-1          | Entity Specific | % (HC ELC/total HC)                 | 94%      | Hours                     | 42,869 | 111,003 | 142,035 |
| Total number of training hours spent on corruption/bribery (compliance Tier 2) in the Global Central Eurofins Learning Management System (ELC) | 205-2, 404-1   | Entity Specific | % (HC ELC/total HC)                 | 94%      | Hours                     | 8,399  | 27,286  | 27,985  |
| # training hours on corruption/bribery (compliance Tier 2) per assigned HC   | 205-2, 404-1   | Entity Specific | % (HC completed course/HC assigned) | 94%      | # h/HC <sup>1</sup>       | 0.5    | 0.5     | 0.5     |
| Total number of training hours spent on Code of Ethics (compliance Tier 1) in the Global Central Eurofins learning Management System (ELC)     | 205-2, 404-1   | Entity Specific | % (HC ELC/total HC)                 | 94%      | Hours                     | 7,721  | 27,400  | 28,041  |

## 7.2 Global Reporting Initiative (GRI) Disclosures

|                         |   |
|-------------------------|---|
| <b>Statement of use</b> | Eurofins Scientific SE has reported the information cited in this GRI content index for the period [01/01/2025-31/12/2025] with reference to the GRI Standards. |
| <b>GRI 1 used</b>       | GRI 1: Foundation 2021  |

**Table 40.** Global Reporting Initiative (GRI) Disclosures

|  | DISCLOSURE   | LOCATION  |
|--|--|---|
| <b>GRI 2: General Disclosures 2021</b> | 2-1 Organisational details   | 2.1.1 - Strategy, Business Model and Value Chain (SBM-1),<br>2.3.3 - General Basis for Preparation of ESG Report (BP-1)   |
|  | 2-2 Entities included in the organization's sustainability reporting             | Scope of the Group of the Annual Financial Statements,<br>2.3.3 - General Basis for Preparation of ESG Report (BP-1)  |
|  | 2-3 Reporting period, frequency and contact point                                | Shareholder Information of the Annual Report,<br><br>2.3.3 - General Basis for Preparation of ESG Report (BP-1)   |
|  | 2-4 Restatements of information  | 2.3.4 - Disclosures in Relation to Specific Circumstances (BP-2)  |
|  | 2-5 External assurance   | Audit Scrutiny and Coverage of the Corporate Governance Report,<br><br>2.2.6 - Risk Management and Internal Controls Over Sustainability Reporting (GOV-5)  |
|  | 2-6 Activities, value chain and other business relationships                     | 2.1.1 - Strategy, Business Model and Value Chain (SBM-1),<br>3.1 - Safeguarding the Environment Through Our Testing Activity,   |
|  | 2-7 Employees  | 4 Own Workforce   |
|  | 2-8 Workers who are not employees  | N/A   |
|  | 2-9 Governance structure and composition   | 5.1.1 - The Role of the Administrative, Management and Supervisory Bodies Related to Business Conduct (G1-1),<br><br>2.2.1 - The Role of Administrative, Management and Supervisory Bodies (GOV-1)  |
|  | 2-10 Nomination and selection of the highest governance body                     | The Board of Directors - Composition and Appointment of the Corporate Governance Report<br>Management - Board of Directors of the Corporate Governance Report,<br><br>2.2.1 - The Role of Administrative, Management and Supervisory Bodies (GOV-1) |
|  | 2-11 Chair of the highest governance body  | The Board of Directors - Composition and Appointment of the Corporate Governance Report<br>Management - Board of Directors of the Corporate Governance Report,<br><br>2.2.1 - The Role of Administrative, Management and Supervisory Bodies (GOV-1) |
|  | 2-12 Role of the highest governance body in overseeing the management of impacts | 2.2.5 - Enterprise Risk Management,<br>2.2.1 - The Role of Administrative, Management and Supervisory Bodies (GOV-1)  |
|  | 2-13 Delegation of responsibility for managing impacts                           | 2.2.1 - The Role of Administrative, Management and Supervisory Bodies (GOV-1)   |
|  | 2-14 Role of the highest governance body in sustainability reporting             | 2.2.1 - The Role of Administrative, Management and Supervisory Bodies (GOV-1)   |
|  | 2-15 Conflicts of interest   | Sustainability and Corporate Governance Committee of the Corporate Governance Report,<br><br>2.2.1 - The Role of Administrative, Management and Supervisory Bodies (GOV-1)  |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Data Tables / Global Reporting Initiative (GRI) Disclosures

| DISCLOSURE  | LOCATION  |   |
|---|---|---|
| 2-16 Communication of critical concerns                           | 2.2.2 - Information Provided to and Sustainability Matters Addressed by Administrative, Management and Supervisory Bodies (GOV-2).  |   |
| 2-17 Collective knowledge of the highest governance body          | The Board of Directors - Composition and Appointment of the Corporate Governance Report,<br>Management - Board of Directors of the Corporate Governance Report,<br>2.2.1 - The Role of Administrative, Management and Supervisory Bodies (GOV-1)  |   |
| 2-18 Evaluation of the performance of the highest governance body | The Board of Directors - Composition and Appointment of the Corporate Governance Report,<br>Management - Board of Directors of the Corporate Governance Report  |   |
| 2-19 Remuneration policies  | Group Remuneration Policy of the Remuneration Report,<br>2.2.3 - Integration of Sustainability-Related Performance in Incentive Schemes (GOV-3)   |   |
| 2-20 Process to determine remuneration                            | Group Remuneration Policy of the Remuneration Report<br>Board of Directors and Committee Memberships of the Corporate Governance Statements,<br>2.2.3 - Integration of Sustainability-Related Performance in Incentive Schemes (GOV-3)  |   |
| 2-21 Annual total compensation ratio                              | Group Remuneration Policy of the Remuneration Report  |   |
| 2-22 Statement on sustainable development strategy                | 1.2 - A Conversation with our CEO, Dr. Gilles Martin,<br>2.1.1 - Strategy, Business Model and Value Chain (SBM-1)   |   |
| 2-23 Policy commitments   | 2.1.1 - Strategy, Business Model and Value Chain (SBM-1),<br>3.2.3 - Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1),<br>4.1.1- Policies, Actions, Metrics and Targets Related to Own Workforce (MDR-S1),<br>5.1- Business Conduct (Including Corruption and Bribery) (G1)  |   |
| 2-24 Embedding policy commitments                                 | 2.1.1 - Strategy, Business Model and Value Chain (SBM-1),<br>3.2.3 - Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1),<br>4.1.1- Policies, Actions, Metrics and Targets Related to Own Workforce (MDR-S1),<br>5.1- Business Conduct (Including Corruption and Bribery) (G1)  |   |
| 2-25 Processes to remediate negative impacts                      | 2.1.3 - Material Impacts, Risks and Opportunities and Their Interaction With Strategy and Business Model (SBM-3)  |   |
| 2-26 Mechanisms for seeking advice and raising concerns           | 4.1.1 - Policies, Actions, Metrics and Targets Related to Own Workforce (MDR-S1),<br>5.1.1 - The Role of the Administrative, Management and Supervisory Bodies Related to Business Conduct (G1-1),<br>5.1.2 - Local management's work is supported by a range of functional networks, including Compliance Officers, Health & Safety Champions, and Procurement teams |   |
| 2-27 Compliance with laws and regulations                         | 5.1.2 - Business Conduct and Corporate Culture (G1-1)   |   |
| 2-28 Membership associations                                      | 2.1.1 - Strategy, Business Model and Value Chain (SBM-1)  |   |
| 2-29 Approach to stakeholder engagement                           | 2.1.2 - Interests and views of stakeholders (SBM-2)   |   |
| 2-30 Collective bargaining agreements                             | 4.1.1 - Policies, Actions, Metrics and Targets Related to Own Workforce (MDR-S1)  |   |
| <b>GRI 3: Material Topics 2021</b>                                | 3-1 Process to determine material topics  | 2.1.3 Material Impacts, Risks and Opportunities and Their Interaction With Strategy and Business Model (SBM-3)  |
|   | 3-2 List of material topics   | 2.1.3 Material Impacts, Risks and Opportunities and Their Interaction With Strategy and Business Model (SBM-3)  |
|   | 3-3 Management of material topics   | 2.1.3 Material Impacts, Risks and Opportunities and Their Interaction With Strategy and Business Model (SBM-3), |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Data Tables / Global Reporting Initiative (GRI) Disclosures

| DISCLOSURE                                      | LOCATION  |
|---|---|
|   | 3.2.3 - Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1),<br>4.1.1- Policies, Actions, Metrics and Targets Related to Own Workforce (MDR-S1),<br>5.1- Business Conduct (Including Corruption and Bribery) (G1)   |
| <b>GRI 201: Economic Performance 2016</b>       | 201-1 Direct economic value generated and distributed<br>Consolidated Financial Statements<br>2.1.1 - Strategy, Business Model and Value Chain (SBM-1)  |
|   | 201-2 Financial implications and other risks and opportunities due to climate change<br>3.2.1 - Climate Change Risk and Opportunity Management  |
|   | 201-3 Defined benefit plan obligations and other retirement plans<br>Note 2.23 "post-employment benefits" of the Annual Financial Statements  |
|   | 201-4 Financial assistance received from government<br>N/A  |
| <b>GRI 202: Market Presence 2016</b>            | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage<br>N/A   |
|   | 202-2 Proportion of senior management hired from the local community<br>N/A   |
| <b>GRI 203: Indirect Economic Impacts 2016</b>  | 203-1 Infrastructure investments and services supported<br>N/A  |
|   | 203-2 Significant indirect economic impacts<br>2.1.3 - Material Impacts, Risks and Opportunities and Their Interaction With Strategy and Business Model (SBM-3),<br>3.1 - Safeguarding the Environment Through Our Testing Activity   |
| <b>GRI 204: Procurement Practices 2016</b>      | 204-1 Proportion of spending on local suppliers<br>N/A  |
| <b>GRI 205: Anti-corruption 2016</b>            | 205-1 Operations assessed for risks related to corruption<br>5.1.2 - Business Conduct and Corporate Culture (G1-1),<br>5.1.4 - Prevention and Detection of Corruption and Bribery (G1-3)  |
|   | 205-2 Communication and training about anti-corruption policies and procedures<br>5.1.2 - Business Conduct and Corporate Culture (G1-1),<br>5.1.3 - Management of Relationships with Suppliers (G1-2),<br>5.1.4 - Prevention and Detection of Corruption and Bribery (G1-3),<br>7.1 - Eurofins Data |
|   | 205-3 Confirmed incidents of corruption and actions taken<br>5.1.2 - Business Conduct and Corporate Culture (G1-1),<br>5.1.4 - Prevention and Detection of Corruption and Bribery (G1-3)  |
| <b>GRI 206: Anti-competitive Behaviour 2016</b> | 206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices<br>5.1.2 - Business Conduct and Corporate Culture (G1-1)   |
| <b>GRI 207: Tax 2019</b>                        | 207-1 Approach to tax<br>5.1.2 - Business Conduct and Corporate Culture (G1-1)  |
|   | 207-2 Tax governance, control, and risk management<br>5.1.2 - Business Conduct and Corporate Culture (G1-1)   |
|   | 207-3 Stakeholder engagement and management of concerns related to tax<br>N/A   |
|   | 207-4 Country-by-country reporting<br>N/A   |
| <b>GRI 301: Materials 2016</b>                  | 301-1 Materials used by weight or volume<br>N/A   |
|   | 301-2 Recycled input materials used<br>N/A  |
|   | 301-3 Reclaimed products and their packaging materials<br>N/A   |
| <b>GRI 302: Energy 2016</b>                     | 302-1 Energy consumption within the organization<br>3.2.3 - Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1)   |
|   | 302-2 Energy consumption outside of the organization<br>3.2.3 - Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1)   |

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## Data Tables / Global Reporting Initiative (GRI) Disclosures

|  | DISCLOSURE  | LOCATION  |
|--|---|---|
|  | 302-3 Energy intensity  | 3.2.3 - Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1)   |
|  | 302-4 Reduction of energy consumption   | 3.2.3 - Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1)   |
|  | 302-5 Reductions in energy requirements of products and services  | N/A   |
| <b>GRI 303: Water and Effluents 2018</b>               | 303-1 Interactions with water as a shared resource  | 3.3.2 - Water and Marine Resources (E3)   |
|  | 303-2 Management of water discharge-related impacts   | 3.3.2 - Water and Marine Resources (E3)   |
|  | 303-3 Water withdrawal  | 3.3.2 - Water and Marine Resources (E3)   |
|  | 303-4 Water discharge   | 3.3.2 - Water and Marine Resources (E3)   |
|  | 303-5 Water consumption   | 3.3.2 - Water and Marine Resources (E3)   |
| <b>GRI 304: Biodiversity 2016</b>                      | 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | N/A   |
|  | 304-2 Significant impacts of activities, products and services on biodiversity  | N/A   |
|  | 304-3 Habitats protected or restored  | N/A   |
|  | 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations                                | N/A   |
| <b>GRI 305: Emissions 2016</b>                         | 305-1 Direct (Scope 1) GHG emissions  | 3.2.3 - Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1)   |
|  | 305-2 Energy indirect (Scope 2) GHG emissions   | 3.2.3 - Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1)   |
|  | 305-3 Other indirect (Scope 3) GHG emissions  | N/A   |
|  | 305-4 GHG emissions intensity   | 3.2.3 - Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1)   |
|  | 305-5 Reduction of GHG emissions  | 3.2.3 - Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1)   |
|  | 305-6 Emissions of ozone-depleting substances (ODS)   | N/A   |
|  | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions   | N/A   |
| <b>GRI 306: Waste 2020</b>                             | 306-1 Waste generation and significant waste-related impacts  | N/A   |
|  | 306-2 Management of significant waste-related impacts   | N/A   |
|  | 306-3 Waste generated   | N/A   |
|  | 306-4 Waste diverted from disposal  | N/A   |
|  | 306-5 Waste directed to disposal  | N/A   |
| <b>GRI 308: Supplier Environmental Assessment 2016</b> | 308-1 New suppliers that were screened using environmental criteria   | 5.1.3 - Management of Relationships with Suppliers (G1-2),<br>3.2.3 - Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1) |
|  | 308-2 Negative environmental impacts in the supply chain and actions taken  | 5.1.3 - Management of Relationships with Suppliers (G1-2)   |
| <b>GRI 401: Employment 2016</b>                        | 401-1 New employee hires and employee turnover  | 4.1.1- Policies, Actions, Metrics and Targets Related to Own Workforce (MDR-S1)   |
|  | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees  | N/A   |
|  | 401-3 Parental leave  | N/A   |

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## Data Tables / Global Reporting Initiative (GRI) Disclosures

|   | DISCLOSURE   | LOCATION   |
|---|--|--|
| <b>GRI 402: Labor/ Management Relations 2016</b>                      | 402-1 Minimum notice periods regarding operational changes   | Other Employment Conditions of the Remuneration Report   |
| <b>GRI 403: Occupational Health and Safety 2018</b>                   | 403-1 Occupational health and safety management system   | 4.1.3 - Health and Safety (S1-14)  |
|   | 403-2 Hazard identification, risk assessment, and incident investigation   | 4.1.3 - Health and Safety (S1-14)  |
|   | 403-3 Occupational health services   | 4.1.3 - Health and Safety (S1-14)  |
|   | 403-4 Worker participation, consultation, and communication on occupational health and safety                        | 4.1.3 - Health and Safety (S1-14)  |
|   | 403-5 Worker training on occupational health and safety  | 4.1.3 - Health and Safety (S1-14)  |
|   | 403-6 Promotion of worker health   | 4.1.3 - Health and Safety (S1-14)  |
|   | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships  | 4.1.3 - Health and Safety (S1-14),<br>5.1.2 - Business Conduct and Corporate Culture (G1-1)  |
|   | 403-8 Workers covered by an occupational health and safety management system   | 4.1.3 - Health and Safety (S1-14)  |
|   | 403-9 Work-related injuries  | People, Health & Safety/Page 116 (Fatalities reported publicly, TRIR/LTIR metrics - Given the decentral nature of the Eurofins organisation, the Company currently only has decentralised and non-uniform tracking of this metric. We are working on centralising this tracking and intend to disclose this in future reports).<br>4.1.3 - Health and Safety (S1-14) |
|   | 403-10 Work-related ill health   | People, Health & Safety/Page 116 (Fatalities reported publicly, TRIR/LTIR metrics - Given the decentral nature of the Eurofins organisation, the Company currently only has decentralised and non-uniform tracking of this metric. We are working on centralising this tracking and intend to disclose this in future reports).<br>4.1.3 - Health and Safety (S1-14) |
| <b>GRI 404: Training and Education 2016</b>                           | 404-1 Average hours of training per year per employee  | 7.1 - Eurofins Data  |
|   | 404-2 Programs for upgrading employee skills and transition assistance programs                                      | 4.1.2 - Training and Skills Development (S1-13)  |
|   | 404-3 Percentage of employees receiving regular performance and career development reviews                           | N/A  |
| <b>GRI 405: Diversity and Equal Opportunity 2016</b>                  | 405-1 Diversity of governance bodies and employees   | 4.1.4 - Equality Driving Excellence  |
|   | 405-2 Ratio of basic salary and remuneration of women to men   | N/A  |
| <b>GRI 406: Non-discrimination 2016</b>                               | 406-1 Incidents of discrimination and corrective actions taken   | 4.1.1 - Policies, Actions, Metrics and Targets Related to Own Workforce (MDR-S1),<br>5.1.2 - Business Conduct and Corporate Culture (G1-1)   |
| <b>GRI 407: Freedom of Association and Collective Bargaining 2016</b> | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | 5.1.2 - Business Conduct and Corporate Culture (G1-1)  |
| <b>GRI 408: Child Labor 2016</b>                                      | 408-1 Operations and suppliers at significant risk for incidents of child labour                                     | 5.1.2 - Business Conduct and Corporate Culture (G1-1)  |
| <b>GRI 409: Forced or Compulsory Labor 2016</b>                       | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour                      | 5.1.2 - Business Conduct and Corporate Culture (G1-1)  |
| <b>GRI 410: Security Practices 2016</b>                               | 410-1 Security personnel trained in human rights policies or procedures  | N/A  |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Data Tables / Global Reporting Initiative (GRI) Disclosures

|   | DISCLOSURE  | LOCATION  |
|---|---|---|
| <b>GRI 411: Rights of Indigenous Peoples 2016</b> | 411-1 Incidents of violations involving rights of indigenous peoples                                | N/A   |
| <b>GRI 413: Local Communities 2016</b>            | 413-1 Operations with local community engagement, impact assessments, and development programs      | 1.4 - Giving Back   |
|   | 413-2 Operations with significant actual and potential negative impacts on local communities        | N/A   |
| <b>GRI 414: Supplier Social Assessment 2016</b>   | 414-1 New suppliers that were screened using social criteria  | 5.1.3 - Management of Relationships with Suppliers (G1-2)   |
|   | 414-2 Negative social impacts in the supply chain and actions taken                                 | N/A   |
| <b>GRI 415: Public Policy 2016</b>                | 415-1 Political contributions   | 5.1.2 - Business Conduct and Corporate Culture (G1-1)   |
| <b>GRI 416: Customer Health and Safety 2016</b>   | 416-1 Assessment of the health and safety impacts of product and service categories                 | 6.1 - Quality Management  |
|   | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | N/A   |
| <b>GRI 417: Marketing and Labelling 2016</b>      | 417-1 Requirements for product and service information and labelling                                | N/A   |
|   | 417-2 Incidents of non-compliance concerning product and service information and labelling          | N/A   |
|   | 417-3 Incidents of non-compliance concerning marketing communications                               | N/A   |
| <b>GRI 418: Customer Privacy 2016</b>             | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data  | There are no complaints concerning breaches of customer privacy and losses of customer data since 2019<br>5.3.6 Data Protection Risk of the Management Report |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Data Tables / Sustainability Accounting Standards Board (SASB) Disclosure Topics and Accounting Metrics

## 7.3 Sustainability Accounting Standards Board (SASB) Disclosure Topics and Accounting Metrics

**Table 41.** Sustainability Accounting Standards Board (SASB) Disclosure Topics and Accounting Metrics

| Topic                            | Accounting Metric   | Category                | Units                  | Code         | Section(s)   |
|----------------------------------|---|-------------------------|------------------------|--------------|--|
| Data Security                    | Description of approach to identifying an addressing data security risks.   | Discussion and Analysis | N/A                    | SV-PS-230a.1 | 2.2.5 Enterprise Risk Management,<br>6.2 Cybersecurity and Data Protection |
|                                  | Description of policies and practices relating to collection, usage and retention of customer information.  | Discussion and Analysis | N/A                    | SV-PS-230a.2 | 6.2 Cybersecurity and Data Protection                                      |
|                                  | (1) Number of data breaches, (2) percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) number of customers affected. <sup>1</sup> | Quantitative            | Number, Percentage (%) | SV-PS-230a.3 | Not disclosed  |
| Workforce Diversity & Engagement | Percentage of gender and racial/ethnic group representation for (1) executive management and (2) all other employees. <sup>2</sup>  | Quantitative            | Percentage (%)         | SV-PS-330a.1 | Not disclosed  |
|                                  | (1) Voluntary and (2) involuntary turnover rate for employees.  | Quantitative            | Rate                   | SV-PS-330a.2 | Not disclosed  |
|                                  | Employee engagement as a percentage. <sup>3</sup>   | Quantitative            | Percentage (%)         | SV-PS-330a.3 | Not disclosed  |
| Professional Integrity           | Description of approach to ensuring professional integrity. <sup>4</sup>  | Discussion and Analysis | N/A                    | SV-PS-510a.1 | 5.1 Business Conduct (Including Corruption and Bribery) (G1)               |
|                                  | Total amount of monetary losses as a result of legal proceedings associated with professional integrity.  | Quantitative            | Reporting currency     | SV-PS-510a.2 | 5.1.2 Business Conduct and Corporate Culture (G1-1)<br>Refer to Note (a)   |

Notes:

[a] At Group level (including Group Service Centres, Real Estate, holdings other) - 0

[1] Note to SV-PS-230a.3 – Disclosure shall include a description of corrective actions implemented in response to data breaches.

[2] Note to SV-PS-330a.1 – The entity shall describe its policies and programs for fostering equitable employee representation across its global operations.

[3] Note to SV-PS-330a.3 – Disclosure shall include a description of the methodology employed.

[4] Note to SV-PS-510a.2 – The entity briefly describe the nature, context, and corrective actions taken as a result of the monetary losses.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Data Tables / Aligning to the Task Force on Climate-Related Financial Disclosures (TCFD) Framework

## 7.4 Aligning to the Task Force on Climate-Related Financial Disclosures (TCFD) framework

**Table 42.** Aligning to the Task Force on Climate-Related Financial Disclosures (TCFD) framework

| Topic               | Recommended Disclosures  | Section(s)   |
|---------------------|--|--|
| Governance          | Describe the board's oversight on climate-related risks and opportunities.   | 2.2.5 Enterprise Risk Management,<br>3.2.1 Climate Change Risk and Opportunity Management  |
|                     | Describe management's role in assessing and managing climate-related risks and opportunities.  | 2.2.5 Enterprise Risk Management,<br>3.2.1 Climate Change Risk and Opportunity Management  |
| Strategy            | Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.                                      | 3.2.1 Climate Change Risk and Opportunity Management   |
|                     | Describe the impact of climate related risks and opportunities on the organisation's businesses, strategy and financial planning.                                | 3.2.1 Climate Change Risk and Opportunity Management,<br>3.2.2 Scenario Analysis of Physical Climate Change Risks  |
|                     | Describe the resilience of the organisation's strategy, taking into consideration different climate related scenarios, including a 2 degree C or lower scenario. | 3.2.2 Scenario Analysis of Physical Climate Change Risks   |
| Risk Management     | Describe the organisation's processes for identifying and assessing climate-related risks.   | 2.2.5 Enterprise Risk Management,<br>3.2.1 Climate Change Risk and Opportunity Management  |
|                     | Describe the organisation's processes for managing climate related risks.  | 2.2.5 Enterprise Risk Management,<br>3.2.1 Climate Change Risk and Opportunity Management  |
|                     | Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall management.                 | 2.2.5 Enterprise Risk Management,<br>3.2.1 Climate Change Risk and Opportunity Management  |
| Metrics and Targets | Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.           | 3.2.2 Scenario Analysis of Physical Climate Change Risks   |
|                     | Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.   | 3.2.1 Climate Change Risk and Opportunity Management,<br>3.2.3 Policies, Actions, Metrics and Targets Related to Climate Change (MDR-E1),<br>7.1 Eurofins Data |
|                     | Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.                                 | Not reported/To be Determined  |

## 7.5 Eurofins EU Taxonomy Additional Information

**Table 43.** Additional Information Related to Activities Concerning Nuclear and Fossil Gas Related Activities

| Row                                  | Nuclear energy related activities  |    |
|--------------------------------------|--|----|
| 1.                                   | The undertaking carries out, funds or has exposure to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.   | NO |
| 2.                                   | The undertaking carries out, funds or has exposures to construction and safe operation of nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies. | NO |
| 3.                                   | The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.                      | NO |
| <b>Fossil gas related activities</b> |  |    |
| 4.                                   | The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.   | NO |
| 5.                                   | The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.  | NO |
| 6.                                   | The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.  | NO |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Data Tables / Eurofins EU Taxonomy Additional Information

**Table 44. Taxonomy-Aligned Economic Activities (Denominator)**

| Row | Economic Activities   | Amount and proportion (the information is to be presented in monetary amounts and as percentages) |    |                                 |    |                                 |    |
|-----|---|---|----|---------------------------------|----|---------------------------------|----|
|     |   | CCM + CCA   |    | Climate Change Mitigation (CCM) |    | Climate Change Adaptation (CCA) |    |
|     |   | Amount  | %  | Amount                          | %  | Amount                          | %  |
| 1.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI. | -   | 0% | -                               | 0% | -                               | 0% |
| 2.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI. | -   | 0% | -                               | 0% | -                               | 0% |
| 3.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI. | -   | 0% | -                               | 0% | -                               | 0% |
| 4.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI. | -   | 0% | -                               | 0% | -                               | 0% |
| 5.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in denominator of the applicable KPI.     | -   | 0% | -                               | 0% | -                               | 0% |
| 6.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI. | -   | 0% | -                               | 0% | -                               | 0% |
| 7.  | <b>Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI.</b>                               | -   | 0% | -                               | 0% | -                               | 0% |
| 8.  | <b>Total applicable KPI</b>   | -   | 0% | -                               | 0% | -                               | 0% |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Data Tables / Eurofins EU Taxonomy Additional Information

**Table 45.** Taxonomy-aligned economic activities (numerator)

| Row | Economic Activities   | Amount and proportion (the information is to be presented in monetary amounts and as percentages) |    |                                 |    |                                 |    |
|-----|---|---|----|---------------------------------|----|---------------------------------|----|
|     |   | CCM + CCA   |    | Climate Change Mitigation (CCM) |    | Climate Change Adaptation (CCA) |    |
|     |   | Amount  | %  | Amount                          | %  | Amount                          | %  |
| 1.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI. | -   | 0% | -                               | 0% | -                               | 0% |
| 2.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI. | -   | 0% | -                               | 0% | -                               | 0% |
| 3.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI. | -   | 0% | -                               | 0% | -                               | 0% |
| 4.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI. | -   | 0% | -                               | 0% | -                               | 0% |
| 5.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in numerator of the applicable KPI.     | -   | 0% | -                               | 0% | -                               | 0% |
| 6.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI. | -   | 0% | -                               | 0% | -                               | 0% |
| 7.  | <b>Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI.</b>                               | -   | 0% | -                               | 0% | -                               | 0% |
| 8.  | <b>Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI.</b>  | -   | 0% | -                               | 0% | -                               | 0% |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Data Tables / Eurofins EU Taxonomy Additional Information

**Table 46.** Taxonomy-Eligible but not Taxonomy-Aligned Economic Activities

| Row | Economic Activities   | Proportion (the information is to be presented in monetary amounts and as percentages) |    |                                 |    |                                 |    |
|-----|---|--|----|---------------------------------|----|---------------------------------|----|
|     |   | CCM + CCA  |    | Climate Change Mitigation (CCM) |    | Climate Change Adaptation (CCA) |    |
|     |   | Amount   | %  | Amount                          | %  | Amount                          | %  |
| 1.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI. | -  | 0% | -                               | 0% | -                               | 0% |
| 2.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI. | -  | 0% | -                               | 0% | -                               | 0% |
| 3.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI. | -  | 0% | -                               | 0% | -                               | 0% |
| 4.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI. | -  | 0% | -                               | 0% | -                               | 0% |
| 5.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in numerator of the applicable KPI.     | -  | 0% | -                               | 0% | -                               | 0% |
| 6.  | Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI. | -  | 0% | -                               | 0% | -                               | 0% |
| 7.  | <b>Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI.</b>                               | -  | 0% | -                               | 0% | -                               | 0% |
| 8.  | <b>Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI.</b>  | -  | 0% | -                               | 0% | -                               | 0% |

**Table 47.** Taxonomy non-eligible economic activities

| Row       | Economic Activities   | Amount | Percentage |
|-----------|---|--------|------------|
| 1.        | Amount and proportion of economic activity referred to in row of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI. | -      | 0%         |
| 2.        | Amount and proportion of economic activity referred to in row of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI. | -      | 0%         |
| 3.        | Amount and proportion of economic activity referred to in row of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI. | -      | 0%         |
| 4.        | Amount and proportion of economic activity referred to in row of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI. | -      | 0%         |
| 5.        | Amount and proportion of economic activity referred to in row of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI. | -      | 0%         |
| 6.        | Amount and proportion of economic activity referred to in row of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI. | -      | 0%         |
| 7.        | Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI.   | -      | 0%         |
| <b>8.</b> | <b>Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI</b>  | -      | 0%         |