

#### 4.4.5 Statutory Auditors' special report on regulated agreements

*This is a free translation into English of the Statutory Auditors' special report issued in French and is provided solely for the convenience of English speaking readers. This report should be read in conjunction with, and construed in accordance with French law and professional auditing standards applicable in France.*

At the bioMérieux Annual General Meeting,

In our capacity as Statutory Auditors of bioMérieux, we hereby present our report on regulated agreements to you.

It is our responsibility to report to you, based on the information provided to us, the principal features, terms and conditions of the agreements and commitments that have been disclosed to us or that we may have identified as part of our engagement, without commenting on their relevance or substance or identifying any undisclosed agreements or commitments. Under Article R. 225-31 of the French Commercial Code, it is your responsibility to determine whether the agreements are appropriate and should be approved.

Where applicable, it is our responsibility to provide you with the information required by Article R. 225-31 of the French Commercial Code in relation to the implementation during the previous fiscal year of agreements already approved by the Annual General Meeting.

We have performed the procedures that we deemed necessary in accordance with the professional standards of the Compagnie Nationale des Commissaires aux Comptes (CNCC) relating to this engagement. These procedures consisted of verifying that the information provided to us is consistent with the underlying documents.

#### Agreements submitted for the approval of the Annual General Meeting

We inform you that we have not been given notice of any agreement authorized and concluded during the previous fiscal year to be submitted for approval to the Annual General Meeting pursuant to the provisions of Article L. 225-38 of the French Commercial Code.

#### Agreements already approved by the Annual General Meeting

Pursuant to Article R. 225-30 of the French Commercial Code, we were informed of the following agreements approved by the Annual General Meeting in prior years, which remained in place during the previous fiscal year.

#### With the Mérieux Foundation

##### People concerned

Alexandre Mérieux, Chairman of your company and director of Mérieux Foundation and Marie-Paule Kieny, independent director of your company and director of Mérieux Foundation.

#### Addendum to the sponsorship agreement concluded on March 8, 2011

##### Nature and purpose

The Mérieux Foundation's sponsorship agreement concluded on March 8, 2011, was approved by the Board of Directors on December 18, 2014 and took effect on January 1, 2015 for an indefinite period.

Your company donates cash and assigns some of its employees to initiatives carried out on behalf of the Mérieux Foundation, as part of your corporate philanthropy strategy. The total amount represented by these donations and by the employees made available is determined and voted on each year by the Board of Directors.

This sponsorship agreement is "in line with your company's general philanthropy policy" and is driven "by your company's support of the humanitarian activities and goals of the foundations over the long term, in the field of public health, which is your company's area of operation."

##### Terms and conditions

During the fiscal year ended December 31, 2023, your company recorded an expense of a total amount of €2,700,641 in donations to the Mérieux Foundation.

#### Addendum to the service agreement dated January 1, 2011

##### Nature and purpose

The agreement covering services provided to the Mérieux Foundation by your company, was approved by the Board of Directors on December 18, 2014 and took effect on January 1, 2015 for an indefinite length of time.

Your company provides the Mérieux Foundation with human resources by assigning some of its employees to carry out Fondation work in biology, and by supplying administrative support and IT staff. These services are compensated in accordance with the regulation applicable to intragroup transfer prices, with an 8% margin added for the reimbursement of service costs, excluding biology services (categorized as research and development under the terms of the regulation on transfer prices), and a 10% margin added for the reimbursement of biology service costs.

The continuation of this contract is motivated by the interest of your company to provide the Mérieux Foundation with the skills and resources necessary for meeting some of the Foundation's needs, so that it can carry out its public interest missions, which your company also finances through sponsorship agreements.

##### Terms and conditions

In the year ended December 31, 2023, your company reported profits of €113,942.35.

## With Institut Mérieux

### People concerned

Alexandre Mérieux, Chairman of your company and Chief Operating Officer and Vice-Chairman of Institut Mérieux, Jean-Luc Bélingard, director of your company and director and Vice-Chairman of Institut Mérieux and Philippe Archinard, director of your company and Chief Operating Officer of Institut Mérieux.

### Nature and purpose

An addendum to the service agreement provided by Institut Mérieux signed on April 23, 2015 was authorized by the Board of Directors on February 25, 2020 and signed on March 1, 2021 for an indefinite period.

This addendum, agreed by your company and its parent company, aims to modify the allocation key used only for re-invoicing internal audit services. The contract provides for an allocation key for the current service costs to all companies in the Institut Mérieux Group based on three criteria: payroll, revenue and fixed assets of each company. This allocation key remains applicable except for internal audit services, which will be invoiced as follows under the addendum:

- costs corresponding to specific missions of an exceptional nature provided to one of the companies in the Institut Mérieux Group, as soon as they exceed a certain materiality threshold, will be invoiced directly to the company concerned, without any breakdown; and
- all the other costs corresponding to the other missions performed by Institut Mérieux for its subsidiaries will be assigned to each company of the Institut Mérieux Group based on two criteria: headcount and number of countries in which the company records more than €2 million of sales.

This addendum is justified by the "commitment to better reflect the internal audit resources and services actually placed at the disposal of your company and the other companies of the Institut Mérieux Group. In particular, this modification should be reflected in a reduction in internal audit costs for your company."

An initial addendum had been authorized by the Board of Directors on December 20, 2018, the purpose of which was to amend the list of services rendered and the rules for re-invoicing your company for services rendered by Institut Mérieux in its capacity as the holding company of the Institut Mérieux Group.

### Terms and conditions

For the year ended December 31, 2023, your company recorded liabilities of €13,210,349.79 and earnings of €9,457,694, of which €5,197,519 was from BioFire Diagnostics and €4,260,175 from bioMérieux Inc.

## With Institut Mérieux, Mérieux NutriSciences, Transgène, ABL, Thera Conseil, Mérieux Développement and the Mérieux Foundation, companies belonging to the Mérieux Group

### People concerned

Alexandre Mérieux, Chairman of your company and director of Mérieux Foundation, Chairman of Mérieux Développement and Mérieux NutriSciences, Harold Boël, independent director of your company and director of Mérieux NutriSciences, Jean-Luc Bélingard, director and Vice-Chairman of Institut Mérieux and director of Transgène and your company and Philippe Archinard, director of your company, Transgène and ABL and Chief Operating Officer of Institut Mérieux and Marie-Paule Kieny, independent director of your company and director of Mérieux Foundation.

### Nature and purpose

An agreement on managing the mobility of employees within the Mérieux Group, was approved by the Board of Directors on February 28, 2017 and took effect on January 1, 2017 for an indefinite length of time.

This agreement provides that severance payments for employment contracts and/or the retirement of employees who have worked for Group companies, whose seniority was made retroactive without compensation, be divided equitably between the parties. This division is prorated according to compensation paid by each Mérieux Group company having benefited from the employees' services, except for compensation that constituted the basis for a previous severance payment.

The renewal of this agreement is justified by your company's interest in sharing severance payments under its employees' employment contracts among each of the Mérieux Group companies (including the Mérieux Foundation, as applicable) for which such employees also worked, based on common rules and conditions.

### Terms and conditions

For the year ended December 31, 2023, your company recorded earnings in the aggregate amount of €274,242.56, of which €7,998.66 was from ABL, €164,735.21 from Institut Mérieux, and €101,508.69 from Mérieux NutriSciences.

Lyon, March 19, 2024

The Statutory Auditors

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