

## 4.4.5 Statutory Auditors' special report on related-party 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 financial 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

Pursuant to Article L. 225-40 of the French Commercial Code, we have been advised of the following agreement entered into during the previous fiscal year that was subject to the prior authorization of your Board of Directors.

#### **With the Fondation Christophe et Rodolphe Mérieux**

##### **People concerned**

Alexandre Mérieux, Chairman and Chief Executive Officer.

##### **Nature and purpose**

At its meeting of December 16, 2021, the Board of Directors authorized the amendment of the sponsorship agreement with Fondation Christophe et Rodolphe Mérieux, under which your company provides financial support to the foundation.

Your Company makes donations to the Fondation Christophe and Rodolphe Mérieux as part of its corporate sponsorship strategy.

##### **Terms and conditions**

Your company's annual contribution pursuant to this agreement remains unchanged compared with the previous agreement, and amounts to €2,000,000. Sponsorship with Fondation Christophe et Rodolphe Mérieux had been increased in 2017 from €1,325,000 to €2,000,000. The total amount of these donations is determined and voted on each year by the Board of Directors, and your company's Board of Directors confirms the contribution for the following year in December.

In the year ended December 31, 2021, your Company reported total liabilities of €2,000,000 in relation to donations to the Fondation Christophe and Rodolphe Mérieux.

##### **Grounds justifying the interest of the agreement for the company**

Your Board of Directors has given the following reasons for this agreement: This sponsorship agreement is driven by the long-term support of Fondation Christophe et Rodolphe Mérieux's humanitarian activities and objectives in the field of public health, the area in which your company operates.

### Agreements already approved by the Annual General Meeting

#### **Agreements approved during previous fiscal years**

##### **a) which remained in place during the previous fiscal year**

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 financial year.

**With the Fondation Mérieux****People concerned**

Alexandre Mérieux, Chairman and Chief Executive Officer.

**1) Addendum to the sponsorship agreement concluded on March 8, 2011****Nature and purpose**

Fondation Mérieux'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 Fondation Mérieux as part of your corporate sponsorship 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.

**Terms and conditions**

During the fiscal year ended December 31, 2021, your company recorded an expense of a total amount of €739,288 in donations to Fondation Mérieux.

**2) Addendum to the service agreement dated January 1, 2011****Nature and purpose**

The agreement covering services provided to Fondation Mérieux 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 Fondation Mérieux 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.

**Terms and conditions**

In the year ended December 31, 2021, your Company reported profits of €6,573.08.

**b) not fulfilled during the previous fiscal year**

We have also been informed of the following agreement, already approved by the Annual General Meeting in previous years, which was not fulfilled during the previous fiscal year.

**With Institut Mérieux, Mérieux NutriSciences, Transgène, ABL, Thera Conseil, Mérieux Développement and Fondation Mérieux, companies belonging to the Mérieux Group****People concerned**

Alexandre Mérieux (Chairman and Chief Executive Officer), Harold Boël (independent director), Jean Luc Bélingard and Philippe Archinard (directors).

**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.

**Terms and conditions**

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.

### Agreements approved during the previous fiscal year

We have also been informed of the fulfillment during the previous fiscal year of the following agreement, already approved at the Annual General Meeting of May 20, 2021, by the Statutory Auditors' special report on March 15, 2021.

#### With Institut Mérieux

##### People concerned

Alexandre Mérieux (Chairman and Chief Executive Officer) and Jean-Luc Bélingard (director).

##### 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.

##### Terms and conditions

This addendum to the service agreement between your company and its parent company, the purpose of which is 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 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 revenue.

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

In the year ended December 31, 2021, your company recorded liabilities of €11,436,772 and earnings of €7,571,890 of which €4,225,123 from BioFire Diagnostics and €3,346,767 from bioMérieux Inc.

Lyon, March 15, 2022

The Statutory Auditors

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