



2024

Environmental, Social & Governance Report

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2024 Highlights

For the FY2024, the Eurofins Network is proud to share the following key achievements and actions on our Environmental, Social & Governance practices:

 Environmental	Eurofins Signs the SBTi Commitment  SCIENCE BASED TARGETS DRIVING AMBITIOUS CORPORATE CLIMATE ACTION In early 2024, Eurofins committed to setting near-term networkwide emission reduction targets in line with the Science Based Targets initiative (SBTi).	Achieved Carbon Intensity (tCO₂e/ mEUR) Reduction  Ca. -7.1% vs 2023 Ca. -32% vs 2019 (Baseline Year)	Eurofins Leads Europe in PFAS Air Testing Accreditation Eurofins Air Testing France became the first laboratory in Europe accredited for PFAS air emission testing using OTM45, aiding environmental health and client sustainability goals.
 Social	Continued Increase of Women in Leadership  Women's representation in the Eurofins Network grew to 36% in leadership roles (up from 30% in 2022) and 57% of all employees (up from 55% in 2022), reflecting a continued focus on equal opportunities.	Eurofins Foundation Funds 75 Projects  eurofins foundation In 2024, the Eurofins Foundation funded 75 projects worldwide, including sustainable cookstoves in Ethiopia and STEM programmes in the U.S.	Recognised by Financial Times, Forbes and Statista and Disability:IN LEADER IN DIVERSITY 2024 Equality Driving Excellence Recognised by Financial Times and Statista World's Top Companies for Women by Forbes 2024 Best Place to Work for Disability Inclusion by Disability:IN
 Governance	Cyber Security  Since 2019, Eurofins has consistently improved its Bitsight score, and in 2024, achieved 952/1000 in a CyberVadis assessment of over 200 cyber security controls, (up from 817 in 2023).	Achieved Net Promoter Score Goal  With a network-wide NPS of 70.9 in 2024, Eurofins laboratories surpassed their target of 65, highlighting their strong customer focus.	Network's ESG Ratings Over 50% of Eurofins entities participating to the assessment earned a Silver medal or higher in 2024 EcoVadis assessments, maintaining strong ESG ratings. PLATINUM Top 1% ecovadis Sustainability Rating x 7 GOLD Top 5% ecovadis Sustainability Rating x 12 SILVER Top 15% ecovadis Sustainability Rating x 12 BRONZE Top 35% ecovadis Sustainability Rating x 4 COMMITTED ecovadis Sustainability Rating x 8



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?

GM: “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.

As you will note, we have made significant changes to the reporting format of our 2024 ESG Report, which signals the beginning of our journey towards aligning with the EU Corporate Sustainability Reporting Directive (CSRD). These changes include enhanced transparency in ESG disclosures, with the introduction of the Double Materiality Assessment as a key addition this year, marking an important step in our ESG compliance journey.

The Board-appointed Sustainability and 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. In addition, two of the Sustainability and Corporate Governance Committee members on the Board of Directors completed ESG diploma and certification courses to ensure we have enhanced ESG knowledge and skills represented at Board level.

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 2024.”

In terms of carbon footprint reduction, what key actions were taken by the Eurofins Network of Companies in 2024?

GM: “An exciting development that was finalised in early 2024 was that Eurofins signed a commitment with the Science-Based Targets initiative (SBTi), a leading climate action group. In doing so, we have joined the growing group of companies setting ambitious climate targets that are science-based. Our commitment to the SBTi is important to many of our customers, so we were pleased to formalise this, as part of our efforts to reduce our carbon footprint through sustainable business practices.

In 2020, we set an ambitious goal

of achieving carbon neutrality by the end of 2025, and in 2024 we made significant progress towards this. We also reduced our carbon emissions intensity (market-based) per million Euro revenue by ca. 7.1% in 2024, compared to 2023, and by ca. 32% versus our baseline year (2019). Early in 2024, we started our participation in a groundbreaking collaboration with Thermo Fisher Scientific for a 36-megawatt stake in the Serbal Solar Project, a huge 127-megawatt solar farm in Spain, developed by ib vogt GmbH. This strategic investment is a pivotal step towards our carbon neutrality goal. It will significantly reduce carbon emissions across the Eurofins Network, ensuring that more than 80% of our addressable European and 40% of our global electricity consumption are powered by green electricity. Today, 27% of electricity consumed by Eurofins sites globally is derived from renewable sources.”

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)?

GM: “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 60 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 their best. To support these values, the Eurofins Equality Driving Excellence (EDE) programme was established to offer 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. I am very pleased to see a positive rating and upward trend in all feedback ratings in 2024, versus the previous year. 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 2024 as a Leader in Diversity by the Financial Times for the fourth year in a row and featured on the Forbes & Statista “World’s Top Companies for Women” list.”

How has Eurofins strengthened its ESG leadership and impact in 2024, and what are your key takeaways for the future?

GM: “A key accomplishment was the creation of a new ESG Performance Management internal site accessible to all Eurofins employees. Resources on this hub help to educate and inform our network about Eurofins’ ESG objectives and successful internal initiatives, as well as share best practices – for example, on Health & Safety or carbon footprint reduction – enabling our Leaders to further improve their local ESG performance. I believe that leveraging this platform and the collaborative efforts of our network has contributed to over 50% of the Eurofins entities participating

in EcoVadis assessments having received a Silver medal or higher in 2024.

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 wellbeing, and local communities.

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, 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 flare that we will not only stay ahead of our competitors, but also make positive contributions to our planet and society.”

The Eurofins Network

- Overview
- Strategy
- Basis of the Sustainability Statement
- Vision, Mission and Values
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- Eurofins' Contribution to United Nations Sustainable Development Goals
- Materiality

Overview

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

Eurofins Scientific, based in Luxembourg and listed in the stock market since October 1997, has been a member of the CAC 40 since September 2021. In 2024, Eurofins' revenues amounted to €6,951m and its adjusted EBITDA stood at €1,552m.



Eurofins Ascend Clinical,
Sunnyvale, California, USA

Today, Eurofins is a leading provider of analytical and testing services, with an international network in 60 countries generally specialised by end client markets and operating more than 950 laboratories, with ca. 63,000 staff, 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. We are 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.

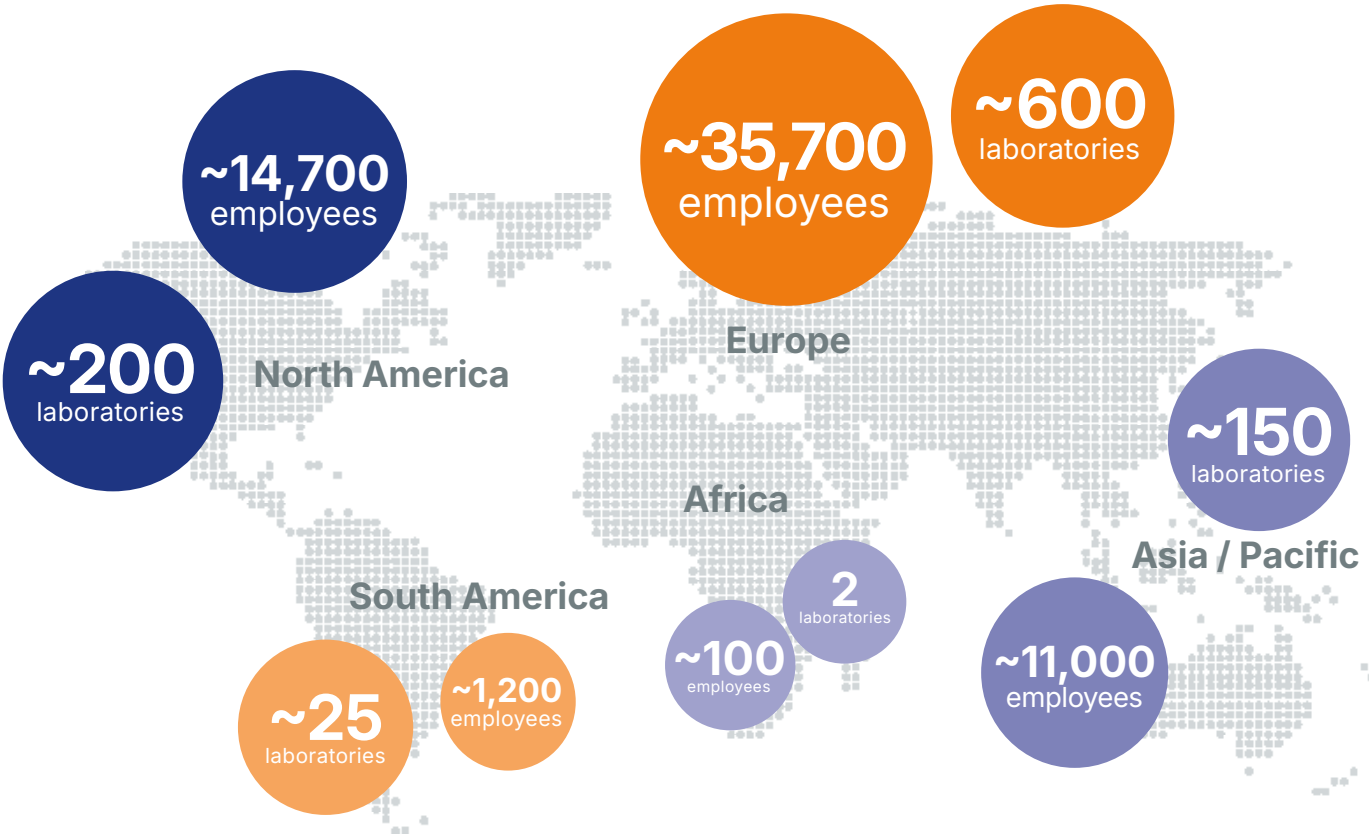
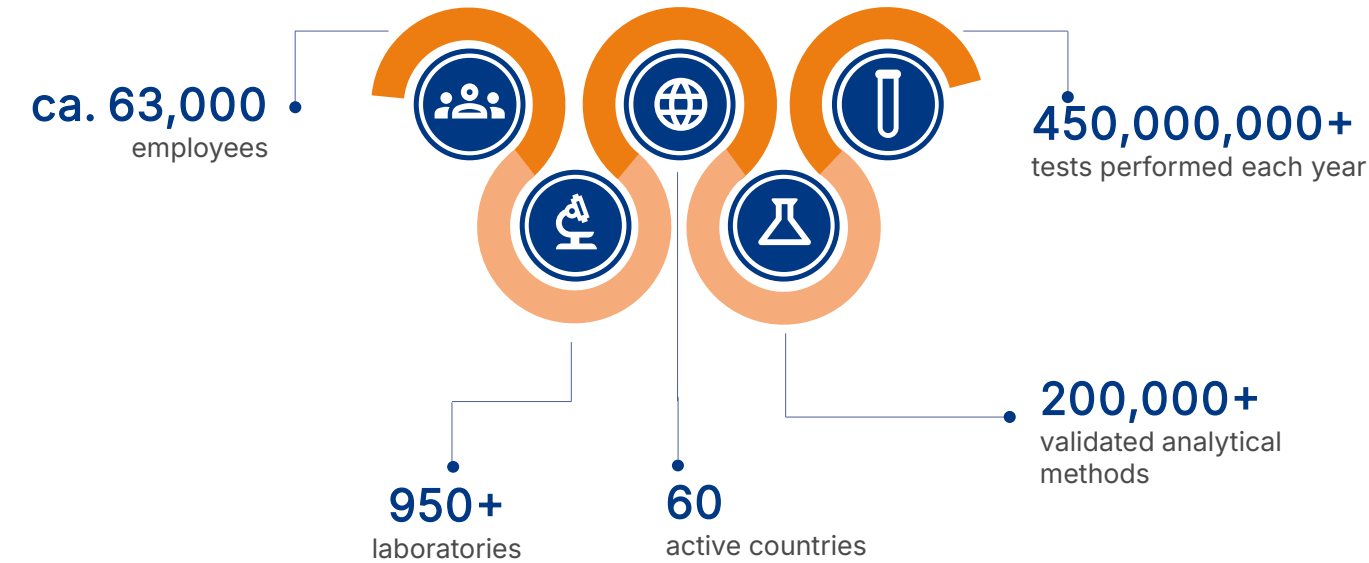
As a network of companies sharing the same vision, Testing for Life, we consider it our obligation to make a positive impact on the environment and humanity. Our mission is to contribute to a safer and healthier world, and our policies incorporate a strong focus on the ethical, social and environmental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

help many other corporations, organisations and governments test and improve their practices to make them more sustainable, and more environmentally and socially responsible.

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' businesses. 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 our 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 want to embrace this opportunity by championing ESG initiatives that work towards a more sustainable future.



Colleagues at Eurofins NM Laboratory,
Penang, Malaysia



Figures as of 31 December 2024

Strategy

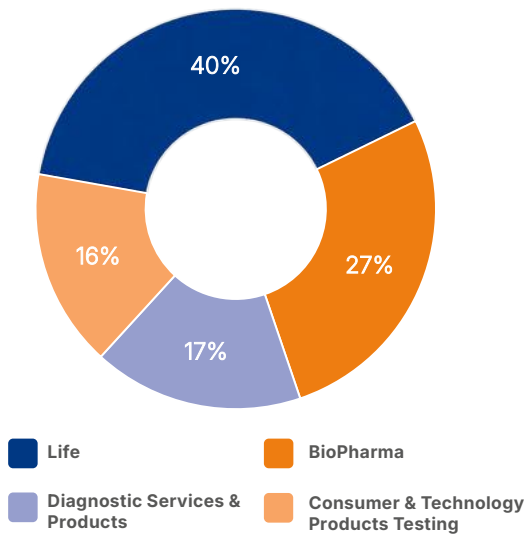
Markets and Customers Served

Eurofins is a provider of analytical services, working across customer markets that can be roughly grouped into key areas of BioPharmaceutical Services, Food and Feed Testing, Clinical Diagnostics, Environment Testing and Consumer Product Testing. We have also established Gold Standard Diagnostics, a global provider of diagnostic technologies and instruments in the fields of bioanalytical testing. Our areas of activities are defined as follows:

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

The distribution of revenue by area activity is illustrated below.

Revenue by Area of Activity in 2024



Further detail on our services and markets can be found in Our Businesses, of the [2024 Eurofins Annual Report](#).

Business Model and Value Chain

Eurofins invests in 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 quality and service and the best possible turnaround time (TAT). Our 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 Group's capabilities.

Eurofins’ broad range of services are important for the health and safety of people and our planet and address the need to ensure 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 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.

For more information on our businesses, business model and value chain, please see Our Businesses, and Our Business Model, of the [2024 Eurofins Annual Report](#).

Remuneration

The Eurofins Group 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 official approval given by the Board of Directors. This is detailed in Group Remuneration Policy, of the [2024 Eurofins Annual Report](#).

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 the 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 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 CO₂ emission reduction targets. Further detail can be found in Compensation awarded to GOC members in 2024 and 2023, of the [2024 Eurofins Annual Report](#).

In addition, for operational Leaders across all of our businesses, relative emission reduction targets for Scopes 1, 2 and 3 form part of the variable compensation.

Basis of the Sustainability Statement

The scope of this Non-Financial Statement includes all the activities of the Eurofins Network of Companies. The scope aligns with that of the financial statements and the details of the companies included in the consolidation scope are provided on Note 3 of the consolidated financial statements. All sustainability information relating to companies acquired in 2024 is included in this statement, except for environmental related information, where companies acquired after June 2024 will be included with a one-year delay in the next sustainability statement.

The statement encompasses operations of the Eurofins Network, integrating upstream and downstream value chain information deemed material according to the double materiality assessment of impacts, risks, and opportunities.

Special Circumstances Disclosures

The format and content of this report have been adapted to prepare in the context of the requirements of the European Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Regarding materiality assessments, Eurofins previously relied on a materiality matrix based on the United Nations Sustainable Development Goals (UNSDGs). This

approach identified material topics and issues under the Environmental, Social, and Governance (ESG) pillars and mapped them to the UNSDGs most relevant to the Eurofins Network’s activities.

In 2023, in preparation for the application of EU Directive 2022/2464, the European Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS), Eurofins started its Double Materiality Assessment (DMA). This new assessment was conducted under an impact and financial materiality framework, incorporating insights from internal subject-matter experts and consultations with internal and external stakeholders, including clients, suppliers, and shareholders.

The DMA was also aligned with the Enterprise Risk Management (ERM) process, a key pillar in identifying and assessing material risks and possible opportunities. This approach ensures a comprehensive evaluation of Eurofins’ impact on people and the environment, as well as financial risks and opportunities associated with each sustainability topic. The methodology used for the double materiality assessment is described in [Materiality](#) and the ERM in [Enterprise Risk Management](#).



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 responsibly in all our business and financial activities
- Demonstrating respect and inclusivity towards our customers and our staff
- Operating sustainable environmental policies



GRI Standard/Disclosure: GRI 2: 2-23

EXECUTIVE SUMMARY

Sustainability at Eurofins

GRI Standard/Disclosure: 2-3

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.

Eurofins’ commitment to sustainability starts within Eurofins’ companies themselves, through a shared responsibility towards people and the planet in all that they do. With climate change an imminent threat, 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.

The majority of Eurofins’ material operations are sustainability enabling.

- Eurofins believes its businesses are consistent with and support 16 of the 17 of the UNSDGs.
- Across all business lines, 99% of Eurofins revenue, 99% of its operational expenditures (OpEx) and 90% 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.

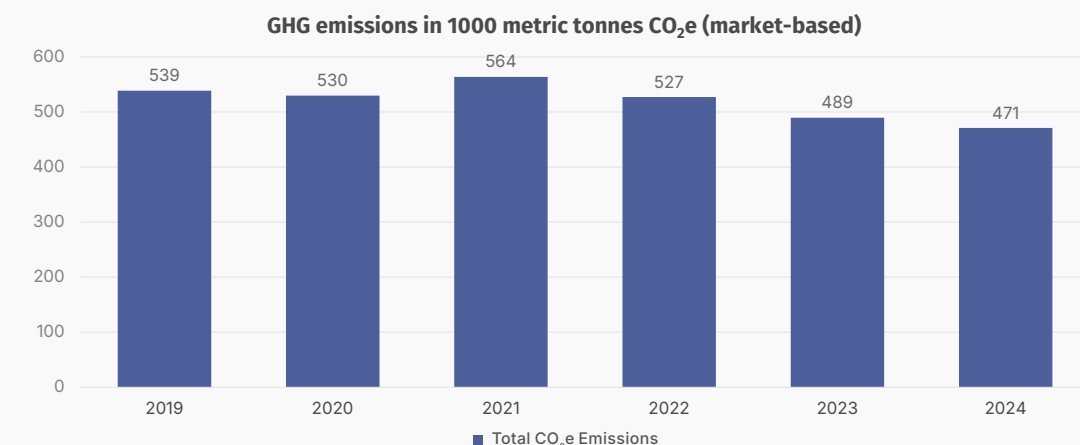
EXECUTIVE SUMMARY

Environmental

Carbon neutrality objective

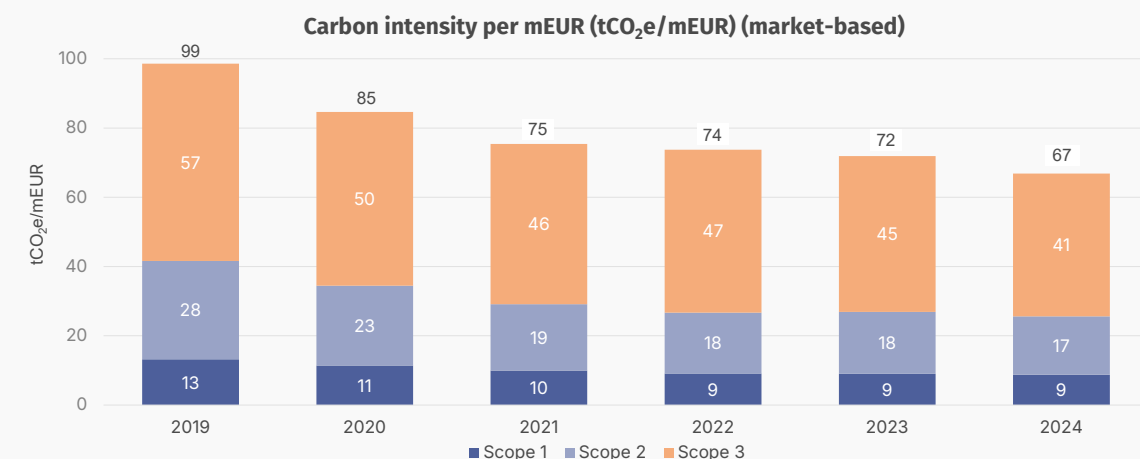
- **Carbon neutrality** by the end of 2025.
- **Over 150 CO₂ Champions** participate in our carbon footprint measurement exercise and assist business Leaders to implement **local reduction strategies** with central support.
- Business Unit Managers and above Leaders have **ESG targets**, focussed on environment, safety and compliance, conditioning a part of their variable compensation. Furthermore, targets specific to **CO₂ footprint reduction** are required and reviewed as part of a separate annual ESG budgeting activity.
- In early 2024, Eurofins signed the **SBTi commitment** letter joining the growing group of companies setting ambitious science-based targets.
- On its path to **carbon neutrality** by 2025, Eurofins has offset part of the emissions caused by its operations. Eurofins **retired 200,000 metric tonnes** of carbon credits in 2024 (2023: 200,000 tonnes CO₂e). The retired offsets fully cover the remaining Scope 1 and 2 emissions in 2024 (180,409 tonnes CO₂e).
- **Emission reduction** of -3.8% vs 2023 achieved.
- Focussed efforts to source renewable energy resulted in an increase of **green electricity** utilised across the Eurofins Network from 23% in 2023 to **27% in 2024**.

Eurofins Group's 2024 emissions for Scopes 1, 2 and part of 3 have been determined as ca. 471,000 metric tonnes of CO₂ equivalents. For the same scope, 2019, 2020, 2021, 2022 and 2023 emissions were also determined.



Achieved carbon intensity (tCO₂e/mEUR) reduction (market-based):

- Ca. -7.1% vs 2023
- Ca. -32% vs 2019 (baseline year)



EXECUTIVE SUMMARY

Social

Equality Driving Excellence (EDE)

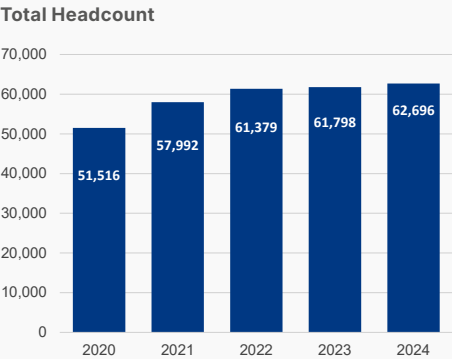
- Eurofins’ Equality Driving Excellence (EDE)** initiative continues to be an important internal initiative dedicated to fostering a safe and inclusive work environment for all Employees of Eurofins companies.
- In 2023, the EDE introduced a "Unity in Community" initiative to drive global and local equality and inclusion actions. Building on this, 2024 focussed on a **new initiative of "Unity in Action"** which saw events, training, and projects launched.
- The Eurofins Network **workforce is proud to be comprised of approximately 57% women in total.** 47% women are represented in all levels of leadership combined (e.g., GOC members, Regional Business Line Leaders, National Business Line Leaders, Business Unit Leaders, and all other leaders).
- Eurofins became a **signatory to the UN Women’s Empowerment Principles** (UN WEPs) in December 2022, joining over 8,500 companies worldwide.

People, Health & Safety

- Eurofins has an active network of **over 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 that align on Key Performance Indicators (KPIs).
 - During 2024, a Health and Safety internal site accessible to every Eurofins Employee was created.
- This site contains the presentations, training and tools which can be used to continuously improve health and safety performance. These resources not only support the Eurofins Network of Health and Safety champions but are available to all Eurofins Employees allowing them to be **better trained and prepared** to identify situations that pose risk. This proactive approach reflects our commitment to safety and continuous improvement.

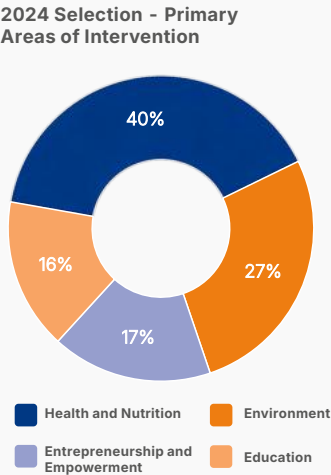
Employment Creation and Human Capital Development

- Eurofins continues to invest significant resources in training and talent development. In 2024, focus was placed on ensuring accessibility to both central and local trainings on technical and business-related training via the Eurofins Learning Centre (ELC) platform. **More than 1,882 training modules** covering 33% of all National Business Lines are now hosted in the ELC.
- The Eurofins Academy aims to create training modules in **21 languages** to benefit the maximum number of Employees in all of our companies. Trainings are always aligned with the **equality and inclusion principles** and equipped with audio voice over, subtitles and notes to ensure accessibility.
- Eurofins is proud to have continued to **create new jobs**, with more than 20% increase in headcount between 2020 and 2024 (including acquisitions).



Giving Back

- Eurofins continues to contribute to communities across the world through its CSR activities, which are led by the Eurofins Foundation.
- Since its inception in 2019, the Eurofins Foundation has disbursed **382 grants and in 2024, committed to an additional 75 grants** to support projects in numerous countries around the world.



EXECUTIVE SUMMARY

Governance

Governance

- The Executive Sustainability Committee and Board level Sustainability and Corporate Governance (S&CG) Committee work closely together to assess the adequacy and efficacy of Eurofins' corporate sustainability strategy and related **ESG performance indicators**.
- Eurofins actively engages with its key stakeholders to **drive consistent improvements** to its services and the way its business is conducted and governed.
- 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 45 Eurofins subsidiaries**. Of those participating in 2024, 7 have achieved a Platinum rating, 12 have achieved a Gold rating, 12 have achieved a Silver rating and 4 have achieved a Bronze rating.

Eurofins Subsidiaries Achieved in 2024:



Information & IT Operation Security

- Eurofins has made significant investments in IT to enhance sample processing, cost efficiency, and secure result delivery. In 2024, we **obtained SOC 2 certification** and improved our CyberVadis score to 952/1000, up from 817 the previous year. These efforts, alongside continuous policy modernisation, highlight our commitment to fortifying our IT infrastructure and security posture.

Sustainable Procurement & Supply Chain Management

- In 2024, Eurofins' Supplier Code of Ethics has been agreed to or acknowledged by vendors accounting for **more than 58% of Eurofins' total purchasing spend and 90% of core supplier spend**. This code ensures responsible, ethical treatment of employees, stakeholders, and the community in which a suppliers' and Eurofins' business operates.

Honesty, Integrity & Human Rights

- 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 includes:
 - Essential business-related themes like a strict anti-bribery and anti-corruption commitment and an unconditional commitment towards legality.
 - Compliance with labour laws, including the four fundamental principles contained within the International Labour Organisation (ILO) Declaration.
 - Supporting human rights in line with the stipulations contained within the Universal Declaration of Human Rights.
- In 2024, the Eurofins Academy launched the annual reassignment of eight key compliance trainings, ensuring Employees regularly refresh their knowledge. This initiative led to **over 266,000 course assignments**, reinforcing our commitment to integrity and responsibility. With strong leadership support, this focus on compliance has driven a 4 percentage point increase in completion rates, with **91% of Employees now trained in the Eurofins Code of Ethics**.



Human Rights

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 a target date of 2030.

At Eurofins, we continue to transform and improve our 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, and 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), Equality Driving Excellence (EDE) Initiatives and through the activities of our Business Lines. Where possible, Eurofins quantifies its impact to the UNSDGs via relevant KPIs. Refer to the Eurofins Data Tables on [Pages 140-147](#). For topics where quantifiable KPIs are not applicable, qualitative impact is discussed in the corresponding section.

The table sets out the areas where Eurofins activities specifically align with the UNSDGs across our various businesses:

Eurofins' UNSDG Activities Across Business Lines

BioPharma Clinical Diagnostics Forensic Services	Agro Testing Agroscience Services Food & Feed Testing	Environment Testing	Consumer Product Testing Sustainability Services	Group Service Centres (Foundation + Academy + LCF + 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 and Production
	•	•	•	•	13 Climate Action
	•	•	•	•	14 Life Below Water
	•	•	•	•	15 Life on Land
•				•	16 Peace, Justice, and Strong Institutions



To better measure the impact on the UNSDGs, Eurofins has performed a detailed mapping exercise to identify each area of activity that supports one or several of the UNSDGs.

Across all business lines, 99% of Eurofins revenue, 99% of its operational expenditures (OpEx) and 90% 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. Additionally, on [pages 36-37](#), a comparison with our activities falling under the EU Green Taxonomy is presented.

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.

3

GOOD HEALTH & 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.

3

GOOD HEALTH & 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.

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 vehicle 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).

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

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.

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).

Materiality

The introduction of the Corporate Sustainability Reporting Directive (CSRD) marked a pivotal shift in reporting practices and regulatory compliance for the Eurofins Network.

The journey of transitioning from the Non-Financial Reporting Directive (NFRD) to the CSRD framework broadened the scope, introduced standardised requirements, and increased scrutiny, fundamentally reshaping how we have approached our sustainability disclosures.

As part of the preparation for CSRD, we have absorbed the double materiality principle, which requires a transition from traditional materiality assessments focussed on financial impacts to a more holistic assessment. We have integrated societal and environmental considerations alongside financial considerations, aligning our sustainability efforts with our Impacts, Risks, and Opportunities (IRO).

Eurofins has leveraged the existing Enterprise Risk Management (ERM) framework for resilience analysis and due diligence assessments including sustainability. Resilience analysis evaluates the capacity of the Eurofins Network's strategy and business model to manage material impacts and risks while leveraging opportunities. Due diligence assessments are an ongoing process to identify, prevent, mitigate, and account for negative impacts on people and the environment across Eurofins' operations and value chain. The ERM process includes annual interviews with business and functional Leaders to identify new risks, analyse existing risks and track progress on mitigations with increased focus on CSRD related topics. While ERM primarily has been focusing on risks, impact and opportunities related to CSRD are being included to identify and consider for external disclosure. For more details, please refer to the ERM section of the ESG Report.

These processes are governed by the Board of Directors, supported by its specialised committees, including the Audit and Risk Committee, the Sustainability and Corporate Governance Committee, and the Executive Risk Committee. These bodies oversee risk identification, mitigation, and strategy implementation, with additional support from the Group Operating Council and the GSC Risk Manager.

To ensure a rigorous and transparent assessment, Eurofins undertook the following steps as part of its double materiality assessment (DMA):

- 1. Stakeholder Identification:** Key stakeholders were identified based on their critical perspectives and interests in sustainability efforts.
- 2. Stakeholder Consultation:** Engagement sessions were conducted with these stakeholders to gather insights, expectations, and priorities.
- 3. Impact And Financial Assessment:** Potential and actual societal, environmental, and financial impacts, risks and opportunities for each sustainability topic were evaluated.
- 4. Materiality Matrix:** A matrix was developed to prioritise topics based on their significance to stakeholders and the network's activities.

The DMA process and its findings were shared with the Board's Audit and Risk Committee, the Sustainability and Corporate Governance Committee and as well with the Executive Sustainability Committee and the Group Operating Council (GOC).

While the CSRD has not yet been transposed into Luxembourg law before the publication of this report, we are voluntarily disclosing our 2024 DMA inputs and outcomes ahead of the formal CSRD transposition to demonstrate our commitment to transparency to our stakeholders.

Stakeholder Identification

At the start of our double materiality assessment, we have identified and prioritised key stakeholders, including shareholders/investors, customers, employees, suppliers, and regulators, whose perspectives influenced our sustainability performance. This process ensured that our reporting aligned with stakeholder interests, expectations, and concerns. By prioritising stakeholders based on their influence and impact, we focussed engagement efforts effectively, captured diverse perspectives, and enhanced trust, credibility, and relevance of our sustainability reporting.



Shareholders	- Regular engagement with the Investor Relations (IR) team to understand ESG needs through documented meetings. - Consultation with the Head of Investor Relations to rank topics based on our main shareholders' priorities.
Suppliers	- Engagement with the top suppliers, through a survey. - Topics covered in the survey included sustainability, supply chain resilience, and partnership opportunities.
Employees	Surveyed representative number of Eurofins employees, including CO₂ Champions, Health & Safety Champions, and Equality Ambassadors: - CO₂ Champions focus on carbon footprint management and improvements within their business lines. - Health & Safety champions ensure adherence to safety standards, drive improvement and HSE reporting. Many of them serve as HSE Managers or Quality Managers in our laboratories. - Equality Ambassadors promote inclusivity and equality as part of our Global Equality Driving Excellence (EDE) Council. Many of them are HR Directors or Business Partners within Eurofins entities.
Clients	Surveyed internal key business leaders, as subject matter experts, to gather nuanced insights and priorities around sustainability from clients of our key business lines.
Communities and Regulators	- Engaged with internal subject matter experts, business leaders, the Eurofins Foundation, and external white papers. - Benchmarked performance using peer assessments and identified best practices.
Environment (Silent Stakeholder)	Benchmarked environmental performance against peers and reviewed industry trends.

Stakeholder Consultation

ESRS Topic	Stakeholders' Key Feedback	
 Environmental	E1 – Climate Change	Shareholders and Clients: Emphasised carbon neutrality and energy sourcing as critical to sustainability and profitability. Employees: Provided insights on adaptation and mitigation priorities. Suppliers: Highlighted the importance of carbon footprint adaptation.
	E2 – Pollution	Suppliers: Prioritised waste reduction and eco-friendly materials in service delivery. Internal Stakeholders: Identified opportunities in pollution testing services, particularly soil and water testing.
	E3 – Water and Marine Resources	Employees and Internal Stakeholders: Highlighted opportunities in PFAS and water quality testing. Suppliers: Recognised the importance of water management in logistics and operations.
	E4 – Biodiversity and Ecosystems	Internal Stakeholders: Recognised limited direct impact but highlighted opportunities in environmental testing services for biodiversity conservation.
	E5 – Resource Use and Circular Economy	Suppliers: Emphasised importance of waste management, eco-friendly material use, and sustainable logistics. Internal Stakeholders: Identified limited opportunities due to sterilisation standards but potential for future TIC revenue streams.
 Social	S1 – Own Workforce	Employees: Prioritised health and safety, retention, training, and engagement as critical success factors. Internal Stakeholders: Stressed the importance of well-being and equal treatment to sustain operational capabilities.
	S2 – Workers in the Value Chain	Suppliers: Expect strict adherence to ethical labour practices and quality control processes.
	S3 – Affected Communities	Internal Stakeholders and Eurofins Foundation: Recognised positive contributions through health services and local employment, with no critical concerns identified.
	S4 – Consumers and End-Users	Internal Stakeholders and Clients: Emphasised importance of personal safety and quality assurance in products and services, including impact to end-users.
 Governance	G1 – Business Conduct	Employees: Value corporate culture, whistleblower protection, and anti-corruption measures. Suppliers and Internal Governance Teams: Expect ethical conduct and adherence to governance standards to ensure operational and reputational integrity.

Material Impact and Financial Assessment Results

ESRS Topic		Impact	Risk	Opportunity
 Environmental	E1 – Climate Change	Operational reliance on fossil fuels. Greenhouse gas emissions contributing to global warming. Investment in energy efficiency at offices, laboratories, operational equipment and transportation.	Acute and chronic climate risks, including flooding and other natural disasters. Increased (carbon) energy costs, including cost of buying renewable energy/RECs. Regulatory consequences and reputational damage in case of non-compliance.	Reduce spend resulting from energy efficiency investments. Group reputation and attractiveness to different stakeholders, including employees.
 Social	S1 – Own Workforce: Equal Treatment and Opportunities for All	Ensure fair, equal and inclusive treatment of all staff. Promotion of respect for human rights across the organisation. Appropriate work-life balance. Stimulation of staff training and development. Employee engagement, retention, and minimising productivity and expertise loss.	Reduced Employee engagement. Increased staff turnover and attrition rates. Insufficient training to ensure high-quality consistency. Loss of qualified expertise and productivity. Challenges to succession planning and business continuity.	Increased staff engagement and retention to drive productivity, performance and growth. Well-trained and developed staff to strengthen organisational resilience. Improved reputation and attractiveness of the Group for all stakeholders.
	S1 – Own Workforce: Health & Safety	Strict processes to support and monitor a safe workplace minimising illness and accident, and mitigate impacts in case of occurrence. Back-up and delegation planning in case of vacancies and illness. Escalation and penalisation procedures in case of non-compliance.	Work-related injuries or fatalities impact quality, performance and productivity. Reduced opportunity to attract qualified staff. Legal action and claims arising from staff and governmental authorities. Reputational damage negatively impacting the brand image.	Continuity to attract qualified and strong-performing staff. Operational and business benefits of brand image.
	S4 – Consumers and End-Users: Personal Safety	Guarantee product safety for customer, and indirectly, to end-users.	Legal and reputational damage resulting from quality breaches in testing protocols.	Build long-standing relationships with existing and new customers.
 Governance	G1 – Business Conduct	Promote ethical business behaviour and do-the-right practices. Compliance with anti-corruption measures. Network wide guaranteed whistleblower protection programme. Long-term relationships with vendors as key partners in the Group's value chain process.	Reputational damage from ethical or governance malpractices. Legal actions and penalties, including risk of losing operational licenses. Staff not reporting non-compliance behaviour and practices. Shortage of supplies.	Ethical leadership and business conduct to drive trust-based relationships, innovation and company growth. Promote whistleblower reporting and protection. Secure supply of qualitative equipment and consumables.
 Network-specific	Cybersecurity	Potential security breaches. Loss of sensitive personnel or business data. Phishing attempts. Ransomware attacks.	IT system disruptions. Business or personnel data theft. Reputational damage with Employees or external partners. Financial impact due to loss of customers and suppliers. Increased IT spend.	Competitive advantage due to high-quality security environment. Strengthen trust with key partners.
	Data Privacy	Non-compliance with data protection legislation. Mishandling of personal information leading to privacy violations.	Reputational damage with Employees or external partners. Legal claims and penalties. Financial impact due to loss of customers and suppliers.	Strengthen trust with key partners and employees.

Impact and Financial Assessment

The next step in the assessment process was the impact assessment, where the potential financial and societal impacts of identified ESG topics on business operations, strategy, and stakeholders are evaluated. Both quantitative and qualitative data was analysed to determine the magnitude and likelihood of these impacts, considering factors such as regulatory trends, market dynamics, and the stakeholder expectations listed in the section above.

Impact Materiality Assessment

The impact materiality assessment was the process by which we determined material information on sustainability impacts (either positive or negative) based on the input collected from our stakeholders and by reflecting on Eurofins’ business relationships, strategy and regulatory landscape. The ESRS does not mandate a specific process or sequence of steps to be followed when performing the materiality assessment, we opted to follow the guidelines from the TIC Council and the resource provided by EFRAG, the “Implementation Guidance Materiality Assessment¹.”

The impact materiality was done assessing the actual or potential positive and negative sustainability-related impacts associated with the Group’s business activities.

Adverse impacts are assessed on severity (size, scale, reversibility) and probability, while positive impacts do not take the irremediable character of the impact into account.

Financial Materiality Assessment

Financial materiality was assessed for both actual and potential risks as well as opportunities. The financial materiality is company-specific, determined based on a grade metric set in percentage of thresholds to establish multiple levels of materiality. We leveraged the Group’s existing Enterprise Risk Management framework, which accounts for risks based on a free cash flow impact over a 5-year horizon.

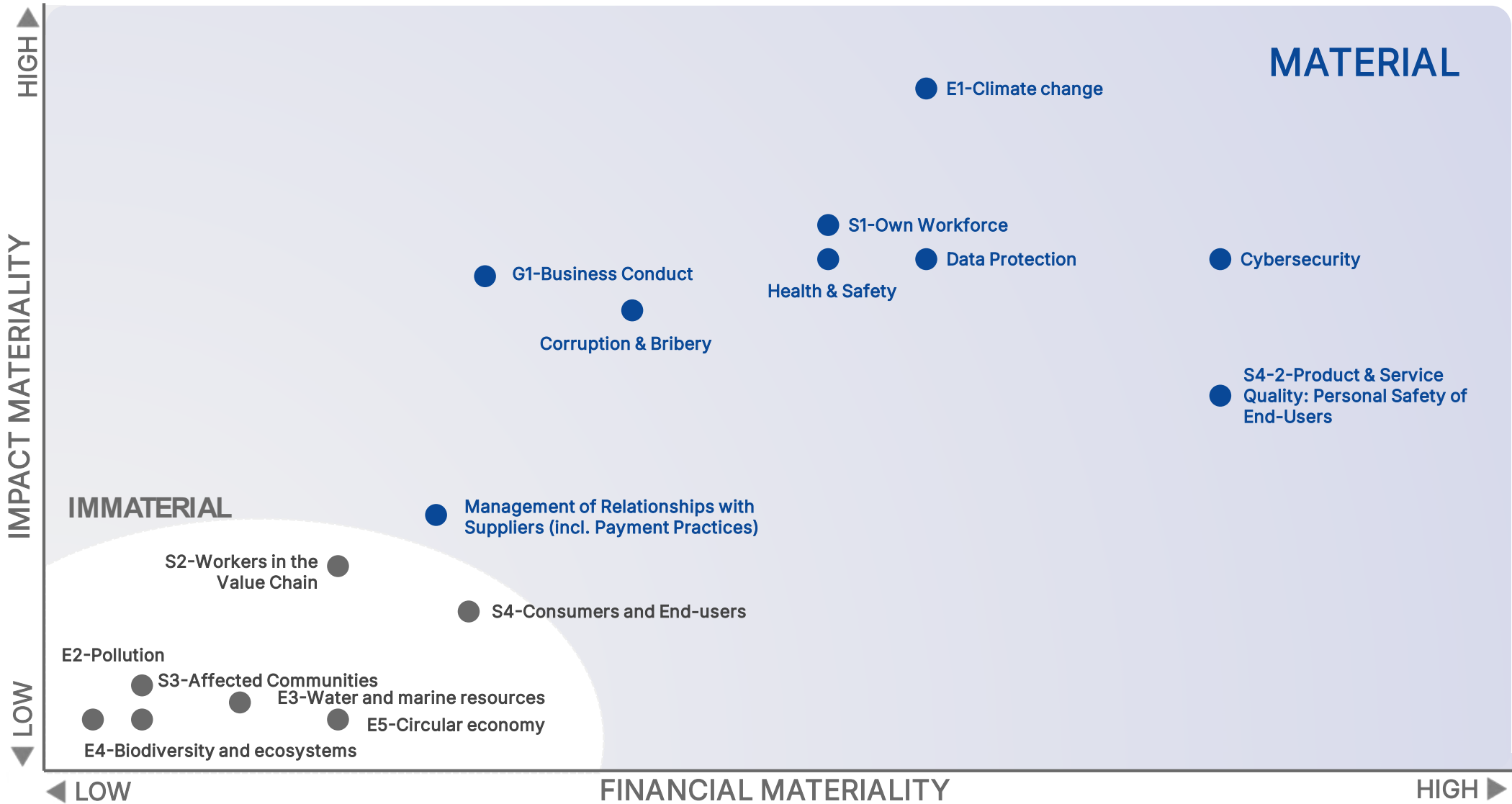
Material Impact and Financial Assessment Results

The material impacts, risks, and opportunities identified through our double materiality assessment are closely linked to the strategy and business model of the Eurofins Network of companies. By evaluating societal and financial impacts in collaboration with key stakeholders, we ensure that our sustainability priorities align with operational goals, stakeholder expectations, and regulatory requirements.

¹ Available at <https://www.efrag.org/Assets/>

Eurofins’ Double Materiality Matrix

The outcome of the assessment is presented in the Eurofins double materiality matrix below:



Environmental

- Safeguarding the Environment Through Our Products and Services
- Eurofins EU Taxonomy Reporting
- Climate Change
- Pollution & Waste Management
- Water & Marine Resources
- Biodiversity & Ecosystems
- Resource Use & Circular Economy

Safeguarding the Environment Through Our Products and Services

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

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.

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 According to 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 release of 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.

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 restoration of 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.

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 regulation 2021/2139 (4 June 2021). With the publishing of the delegated regulation 2023/2486 in June 2023, the European Commission has also released

Level 1

TIC services which are taxonomy eligible according to the delegated act 2020/852 of the taxonomy and the related delegated regulation 2023/2486. The main areas of activity falling under this level are Ground-, Surface Water-, Soil- and Asbestos Testing. It is equivalent to 14.7% of Eurofins’ consolidated revenue, 15.9 % of consolidated OpEx according to the EU Taxonomy and 13.9% of consolidated CapEx in 2024.

Level 2

TIC services not included in the EU Taxonomy, but contributing to one or several of the six EU Taxonomy Environmental Objectives and/or the according “do no significant harm (DNSH)” criteria this includes activities that are considered Taxonomy-eligible but not aligned. These activities are equivalent to 9.0% of consolidated revenue, 7.9% of consolidated OpEx and 8.9% of consolidated CapEx in 2024.

Level 3

TIC services not eligible under EU Taxonomy and not supporting taxonomy objectives – but contributing to UN Sustainable Development Goals. These activities are equivalent to 75.6% of consolidated revenue, 76.0% of consolidated OpEx and 67.7% of consolidated CapEx in 2024.

the remaining four environmental objectives.

The mapping of Eurofins’ areas of activities taxonomy reporting complies with the EU regulations listed above as well as with the guidance from the TIC Council. TIC services break down into three categories, by level of eligibility for the taxonomy in the table below.

Including Level 1, 2 and 3 activities, Eurofins TIC services contributing to the UNSDGs are equivalent to 99% of consolidated revenue, 99% of consolidated OpEx and 90% of consolidated CapEx in 2024.

Some general examples of how a select few of our Business Lines contribute to the six EU Taxonomy objectives are:

Agroscience Services



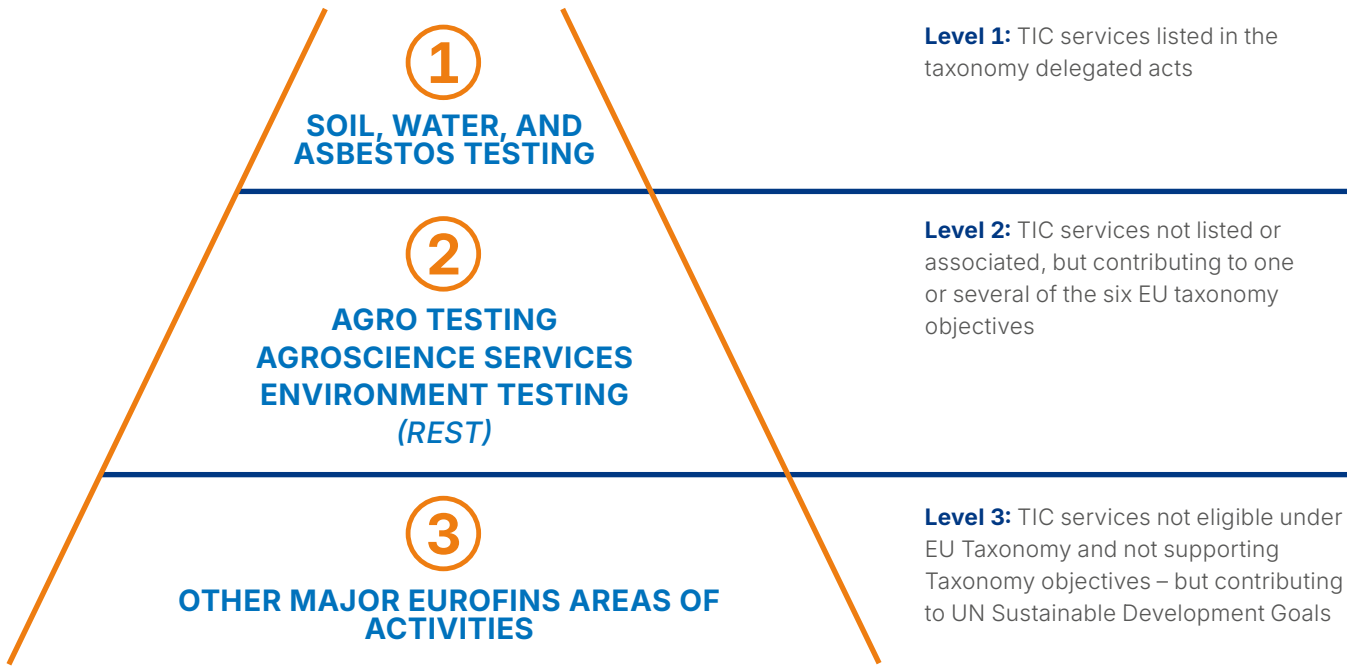
- Soil carbon check testing which provides data to measure the amount of carbon captured in soil allowing farmers to improve practices to increase carbon storage in soil. This contributes to reducing climate change through increased CO₂ capture.
 - Supporting customers with field research and the development of new technologies to improve farming efficiencies, increase yields, reduce waste, and
- minimise or eliminate the impact on humans, biodiversity, and the connected 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 products by industry specifications for biofuels which 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.

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



Eurofins EU Taxonomy Reporting

In accordance with the EU Taxonomy Regulation, Eurofins has assessed the weight of its taxonomy eligible and taxonomy aligned activities for its revenue, CapEx and OpEx for the year which ended on 31 December 2024.

Our reporting is made following 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 Goal on Pollution Prevention and Control (“Remediation of contaminated sites and areas” within Annex III to the EU Commission Delegated Regulations 2023/2486). This has been verified by examining all accreditations, recognitions, and certifications the identified Business Units operate to ensure that the Eurofins selected units’ activities accurately reflect the activities performed and are therefore Taxonomy-eligible.

Next, compliance with the Do No Significant Harm (DNSH) criteria and the minimum safeguards (UN Guiding Principles on Business and Human rights and the OECD Guidelines for Multinational Enterprises) was assessed. Leaders of the identified Business Units operating in eligible activities were asked to confirm their DNSH compliance through a survey.

- Eurofins demonstrates its commitment to sustainability through:
- **Climate Change Mitigation:** Expanding green electricity use, offsetting emissions, and committing to Science-Based Targets (SBTi).
 - **Climate Change Adaptation:** Conducting climate risk assessments and implementing mitigation measures.
 - **Biodiversity & Ecosystem Protection:** Complying with environmental regulations and ensuring responsible site management.

- On 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 on related topics:
- Our labour and governance policies including the ILO eight fundamental conventions: [Eurofins Core Compliance Documents](#), they describe their structure and implementation.
 - Our ESG Key Performance Indicators disclosed on [Equality Driving Excellence](#), [People, Health & Safety](#) and [Honesty, Integrity & Human Rights](#).
 - Our [Equality Driving Excellence](#) initiative.

After careful review of their applications with the Taxonomy-Eligible Activities mentioned above and in the absence of subsequent findings, we concluded that our operations comply with the requirements listed.

Accounting and Calculation of the EU Taxonomy KPIs

Revenue

In line with Annex I of the Disclosures Delegated Act, Eurofins' EU Taxonomy-aligned revenue is based on IFRS-compliant turnover.

Share of total, eligible and aligned revenue:	2023		2024	
	Amount (in € millions)	%	Amount (in € millions)	%
Eligible Revenue (Numerator)	924	14,2%	1,019	14,7%
Aligned Revenue (Numerator)	905	13,9%	999	14,4%
Total Revenue (Denominator)	6,515	100,0%	6,951	100,0%

Proportion of total revenue:	2023		2024	
	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	14,2%	13,9%	14,7%	14,4%
Protection and Restoration of Biodiversity and Ecosystems	0,0%	0,0%	0,0%	0,0%

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.

Share of total, eligible and aligned CapEx:	2023		2024	
	Amount (in € millions)	%	Amount (in € millions)	%
Eligible Additions of Property, Plant and Equipment Owned and Other Intangible Assets (Note 2.9, 2.11)	65	8,2%	93	10,1%
Eligible Right of Use Assets (Note 2.9)	20	2,6%	15	1,7%
Eligible Business Combinations (Note 2.26)	0	0,0%	19	2,1%
Total Eligible CapEx (Numerator)	85	10,8%	127	13,9%
Total Aligned CapEx (Numerator)	84	10,6%	124	13,6%
Total CapEx (Denominator)	792	100,0%	914	100,0%

Proportion of total CapEx:	2023		2024	
	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	10,8%	10,6%	13,9%	13,6%
Protection and Restoration of Biodiversity and Ecosystems	0,0%	0,0%	0,0%	0,0%

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.

Share of total, eligible and aligned OpEx:	2023		2024	
	Amount (in € millions)	%	Amount (in € millions)	%
Eligible Laboratory Equipment Costs (Note 2.3)	24	15,3%	27	15,9%
Total Eligible OpEx (Numerator)	24	15,3%	27	15,9%
Total Aligned OpEx (Numerator)	24	15,0%	27	15,5%
Total OpEx (Denominator)	158	100,0%	171	100,0%

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.

Proportion of total OpEx:	2023		2024	
	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	15,3%	15,0%	15,9%	15,5%
Protection and Restoration of Biodiversity and Ecosystems	0,0%	0,0%	0,0%	0,0%

Changes From 2023 Reporting

For FY23, CapEx was reported as the purchase and capitalisation of intangible assets and property, plant, and equipment. In 2024, the calculation was refined to align more closely with EU Taxonomy requirements, as described above.

As for 2023, Eurofins maintains a conservative approach and has opted not to consider OpEx and CapEx related to CapEx plans for its 2024 disclosures due to the decentralised nature of such undertakings in the Eurofins network; however, this may be reassessed for future considerations.

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



		Substantial Contribution Criteria									DNSH Criteria ('Do No Significant Harm')						Category		
	Codes	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 Ecosystems	Minimum Safeguard	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) CapEx	Enabling Activity	Transitional Activity
Economic Activities		mEUR	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-Eligible Activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Remediation of contaminated sites and areas	PPC 2.4	124.31	13.6%	0%	0%	0%	0%	100%	0%	Y	Y	Y	Y	Y	Y	Y	10.6%	E	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)																			
Of which enabling		124.31	13.6%	0%	0%	0%	0%	100%	0%	Y	Y	Y	Y	Y	Y	Y	10.6%	E	
Of which transitional		0.00	0.0%	0%															
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Remediation of contaminated sites and areas	PPC 2.4	2.50	0.3%	0%	0%	0%	0%	100%	0%										
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)																			
		2.50	0.3%																
A. CapEx of Taxonomy-Eligible Activities (A.1 + A.2)		126.81	13.9%	0%	0%	0%	0%	100%	0%										
B. Taxonomy-non-Eligible Activities																			
CapEx of Taxonomy non-eligible activities		787	86.1%																
Total Eurofins		914	100%																

Financial Year 2024

Taxonomy Eligible and Aligned Revenues for Eurofins

		Substantial Contribution Criteria										DNSH Criteria ('Do No Significant Harm')							Category	
		Turnover	Proportion of Turnover year N	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 Ecosystems	Minimum Safeguard	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) turnover	Enabling Activity	Transitional Activity	
Economic Activities	Codes	mEUR	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. Taxonomy-Eligible Activities																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Remediation of contaminated sites and areas	PPC 2.4	999.12	14.4%	0%	0%	0%	0%	100%	0%	Y	Y	Y	Y	Y	Y	Y	13.9%	E		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)																				
Of which enabling		999.12	14.4%	0%	0%	0%	0%	100%	0%	Y	Y	Y	Y	Y	Y	Y	13.9%	E		
Of which transitional		0.00	0.0%	0%																
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Remediation of contaminated sites and areas	PPC 2.4	20.07	0.3%	0%	0%	0%	0%	100%	0%											
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)																				
		20.07	0.3%																	
A. Turnover of Taxonomy-Eligible Activities (A.1 + A.2)		1019.19	14.7%	0%	0%	0%	0%	100%	0%											
B. Taxonomy-non-Eligible Activities																				
Turnover of Taxonomy non-eligible activities		5,932	85.3%																	
Total Eurofins		6,951	100%																	

Financial Year 2024

Taxonomy Eligible and Aligned OpEx for Eurofins

		Substantial Contribution Criteria										DNSH Criteria ('Do No Significant 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 Ecosystems	Minimum Safeguard	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) OpEx year N-1	Enabling Activity	Transitional Activity	
Economic Activities		Codes	mEUR	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-Eligible Activities																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Remediation of contaminated sites and areas	PPC 2.4	26.55	15.5%	0%	0%	0%	0%	100%	0%	Y	Y	Y	Y	Y	Y	Y	15.0%	E		
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)																				
Of which enabling		26.55	15.5%	0%	0%	0%	0%	100%	0%	Y	Y	Y	Y	Y	Y	Y	15.0%	E		
Of which transitional		0.00	0.0%	0%																
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Remediation of contaminated sites and areas	PPC 2.4	0.53	0.3%	0%	0%	0%	0%	100%	0%											
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0.53	0.3%																	
A. OpEx of Taxonomy-Eligible Activities (A.1 + A.2)		27.08	15.9%	0%	0%	0%	0%	100%	0%											
B. Taxonomy-non-Eligible Activities																				
OpEx of Taxonomy non-eligible activities		144	84.1%																	
Total Eurofins		171	100%																	

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 [Eurofins EU Taxonomy Additional Information](#).

CASE STUDY

Eurofins Sustainability in Action

Methane Mitigation in Dairy Farming

Collaboration Between Eurofins Agro Testing Netherlands & Wageningen University NETHERLANDS

Methane, a potent greenhouse gas, which ruminants, like cows, produce during digestion, has a global warming potential over 28 times that of carbon dioxide and accounts for 16% of all global greenhouse gas emissions. Addressing methane emissions from cows is critical for reducing the environmental impact of dairy farming. In collaboration with Wageningen University & Research, Eurofins Agro Testing Netherlands has developed an innovative model to predict methane emissions from grass silages fed to cows. This model provides farmers with a valuable tool to lower methane emissions on their farms and reduce their overall carbon footprint. These efforts not only benefit the environment but also improve a farm's economic viability, as sustainability schemes offered by dairy companies reward farmers for lowering their carbon footprint, increasing their earnings per kilogram of milk produced.

The Development of the Methane Emissions Model

To address methane emissions effectively, Eurofins Agro Testing Netherlands now includes methane emission data in their Dutch reports on grass silages. Over the past decade, methane emission trends were analysed to identify which chemical parameters significantly influence these emissions. This research culminated in the creation of an index that benchmarks methane emissions using chemical parameters closely linkeda to seasonal variations.

The initiative doesn't stop there—similar models are under development to analyse maize silage and fresh grass. These models will provide even broader insights, enabling farmers to manage and reduce



methane emissions across diverse feed types, and farming systems.

How It Works

Methane emissions are measured in climate chambers where cows are fed different rations. These measurements, combined with Near-Infrared Spectroscopy (NIRS) analysis, formed the basis for the predictive model. The index developed by the Eurofins team correlates chemical parameters with methane emissions, offering actionable insights to farmers. Even when absolute methane values are affected by seasonal factors, this approach allows farmers to identify how the quality of their silage contributes to emissions. By leveraging these insights, farmers can make informed decisions to optimise their practices, reduce emissions, and improve both sustainability and profitability.

The methane emission results are integrated into a model in the Netherlands, where CO₂ data is stored at the farm level. This comprehensive approach empowers farmers to monitor and manage their overall environmental footprint effectively.

Driving Sustainable Dairy Farming

Eurofins Agro Testing's innovative methodology supports farmers to achieve sustainability goals while promoting environmental stewardship. With incentives like higher earnings through reduced carbon footprints, the dairy industry is taking significant steps towards a more sustainable future. This initiative exemplifies how science and innovation can foster a balance between economic viability and environmental responsibility.

Climate Change

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 can generate risks and opportunities for Eurofins as several of our sites are located in areas of the world where climate conditions are expected to change. This will require adaptation for our people, assets, and operations, and may also create opportunity for the business.

TCFD Framework

For the above-mentioned reason, 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 stakeholders.



Board’s Oversight of Climate-Related Risks and Opportunities

The Board of Directors has delegated to the Sustainability and Corporate Governance Committee, which is exclusively comprised of independent and non-executive Board members, the assessment of the impact of the operations of Eurofins companies on the environment and the oversight of climate related risks and opportunities. The Committee directly reports to and advises the Board on such matters. In addition, in alignment with the overall Risk Governance framework (described in the [Enterprise Risk Management](#)), the climate related risks are regularly reviewed by the Executive Risk Committee that supports the Board of Directors, the Board-level Committees (Sustainability and Corporate Governance Committee and Audit and Risk Committee), and the Group Operating Council, with the execution of their risk management functions.

The Sustainability and Corporate Governance Committee held six meetings in 2024 and the attendance rate of the Committee members was 100%. The Committee undertakes an annual review of the risk management framework with a particular focus on ESG risks, including those related to climate change.

Timeframe

In the context of climate change, Eurofins considers short-, medium-, and long-term risks as the following:

Short-term Risks

Risks that may impact near-term financial results, including those that may materialise within the current annual reporting cycle.

Medium-term Risks

Risks that may materially impact the objectives of our strategic planning, over a 5-year timeframe.

Long-term Risks

Risks that may materialise over a period longer than five years. For example, the scenario analysis related to heat waves and riverine flood risk described in the following paragraphs is performed considering long-term climate projections to 2030 and 2050.

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 of 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 temperature 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.



Organisational Process and Management’s Role in Assessing and Managing Climate-Related Risks

Climate related risks and opportunities are managed in accordance with the overall [Enterprise Risk Management](#) framework (described in the dedicated Section on pages [122-131](#) and based on the standard ISO 31000). The GSC Risk and Business Continuity Manager coordinates a risk identification process, performing risk interviews with Business and Functional Leaders. Identified risks that are material at a consolidated level are analysed, evaluated, and reported in the Group Risk Register together with

their respective mitigations. The outcome of the process is regularly discussed by the Executive Risk Committee that initiates mitigation actions, assigns responsibilities, monitors the development of mitigation plans, and eventually escalates relevant information to the Board-level Committees or directly to the Board of Directors.

The identified risks and opportunities, along with their possible consequences and respective adaptation strategies, are summarised in the following section and have been assessed using the standard Enterprise Risk Management methodology. The risks have been prioritised

within the Group Risk Register, and discussed by the relevant Committees. For the physical climate-change risks, the standard assessment methodology has been enhanced with a scenario analysis (as described in the chapter “Scenario Analysis” of this report).

The climate-change risks are monitored as part of Eurofins’ Enterprise Risk Management process and reviewed at least yearly. Given the long-term nature of physical climate change risks, the scenario analysis is updated periodically, typically every two years.

Climate-related Risks and Opportunities

The climate-change risks and opportunities are documented in the Group Risk register and summarised in the following tables. The reported mitigations / adaptation strategies are the main initiatives at Group level across our entire network of companies and are additional to the other efforts that each Managing Director of a Eurofins’ Entity may have defined locally.

Risks

Category / Timeframe	Risks	Possible Consequences	Main Mitigations / Adaptation Strategies
Transition, Technology Mid-term	Costs of transition to lower emission technology.	- Capital investments in technology development, - costs to adopt / deploy new practices and processes, - write-offs and early retirement of existing assets, - power outages because of grid overload.	- Implementation of CO₂ reduction targets for Eurofins’ Leaders, initiating leadership-driven CO₂ reduction initiatives across all our businesses, such as local projects to reduce electricity consumption and install solar Photo Voltaic (PV) systems or other sources of renewable energy at Eurofins sites, - progressive transition to renewable energy and virtual Power Purchase Agreements (vPPA), - progressive transition to energy-efficient buildings by improving the energetic performances and developing best practices (e.g., the use of renewable energy, reduction of electricity consumption, insulation projects), - progressive transition to a fleet of electric vehicles, - where possible and accepted by customers, transition to miniaturised chemical analysis that use smaller volumes of reagents, less energy, and less consumables, - monitoring of energy price development, - purchasing is investigating the most cost-effective options to source an increasing portion of electricity from renewable sources, - 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 for the mid-term to offset its emissions in Scope 1 and 2 so that it can reach its objective of carbon neutrality from 2025 onwards.
Transition, Market Mid-term	Increase of price of carbon (carbon taxes, emission trading systems, price of carbon credits and green energy).	Financial impact, increase of costs.	
Transition, Policy and Legal Mid-term	Incorrect reporting of CO₂ emissions disclosure (including Scope 3 categories).	- Organisational efforts and costs to adopt and deploy new processes, - involuntary (accidental) disclosure of incorrect information, consequent damage to Eurofins reputation, - potential loss of customers and suppliers that require commitment to challenging targets and stringent reporting standards.	- Established global network of CO₂ Champions, to collect data and foster CO₂ reduction initiatives, - implemented trainings on CO₂ measurement and reduction opportunities, - continuous improvement of the Carbon Footprint Measurement system (definitions, processes, documentation, quality control), enhancing Scope 3 reporting with supplier-provided data, - audits of the ESG metrics and KPIs performed by GIAT (Group Internal Audit Team), - ESG report is subject to independent review by leading professional services firm.
Physical, Acute: Mid/Long-term	Increasing likelihood and severity of extreme weather events, such as storms and floods, directly impacting our operations or supply chain.	- Safety: possible injuries / fatalities to Employees and others, - business interruption, - financial consequences, including loss of revenues, material damage to property, reparation costs, - reducing availability and increasing cost of insurance coverage.	- Natural hazard risk modelling, - natural hazard assessment embedded in Real Estate projects, - scenario analysis on river flood risk and subsequent awareness campaign for Leaders of relevant Eurofins Sites (see p. 55), - physical inspections, performed by qualified engineers, of selected Eurofins sites, subsequent recommendations to improve prevention measures, - business continuity planning, - sites’ specific standard operation procedures, - property damage and business interruption insurance.
Physical, Chronic: Long-term	Significant increase of very hot days and heat waves in regions where Eurofins companies operate.	- Investments in building insulation and air conditioning systems to adapt our operations, ensure well-being and productivity of employees, and avoid equipment failures, - increase in energy costs and CO₂ emissions.	- Scenario analysis on heat waves driven by climate change (see p. 85), - definition of Group guidelines to design and renovate buildings with the objective of carbon neutrality (e.g., introducing technologies for natural cooling), - business continuity planning, - property damage and business interruption insurance.

Opportunities

Category / Timeframe	Opportunities	Possible Consequences	Adaptation Strategies
Opportunities, Energy Source: Mid/Long-term	Use renewable sources of energy and on-site energy production.	- Limit financial exposure to the future energy price fluctuations, - reduced exposure to GHG emissions and therefore decreasing sensitivity to changes in cost of carbon, - benefit of local supportive policy incentives from governments, - reputational benefits.	- Local projects to install solar photovoltaic (PV) systems at Eurofins sites, supported by a central Real Estate team, - evaluation of scalable renewable project opportunities, such as on-site and off-site virtual Power Purchase Agreements (vPPA).
Opportunities Resource Efficiency: Mid/Long-term	Move to more efficient buildings.	- Reduction in operating costs, - increase in market value of buildings, - possibility to benefit from local incentives such as supportive transition policies from governments, - improvement of employee satisfaction, health, and safety.	Defining the criteria that should be considered when deciding upon the relocation of laboratory operations to include among others, the carbon footprint of the building; this systematic approach will tendentially drive the shift to more efficient buildings.
Opportunities Products and Services: Mid-term	Increasing demand for testing services to measure, reduce and certify carbon emissions and to foster circular economy (e.g., reducing reliance on fossil fuels, restricted chemistry, waste disposal to landfill, recyclability of packaging, etc.).	Positive impact on Consumer Product Testing (including services such as, carbon measurement, biodegradability, ecotoxicity, life cycle assessment, vegan certification, environmental audits, consultancy to develop customers’ sustainability strategies, and certifications).	Implemented “Eurofins Sustainability Services” (see p. 75) to deliver testing and validation services to those businesses and industries that want to demonstrate sustainable products, services and behaviours.
	Increasing demand for services to support and certify customers’ transition to more sustainable farming practices.	Positive impact on Agro Testing activities such as soil carbon storage, water holding capacity, soil biodiversity, soil pollution, methane emissions from livestock production, etc..	- Implementation of “Eurofins Soil Health Solutions” to deliver auditable metrics for farmers, advisors and agricultural product companies, in the transition to a more sustainable farming, - development of a benchmarking index for methane emissions from livestock feed, coupled with the implementation of new testing methods, to empower farmers in selecting feeds that reduce the carbon footprint of meat and milk production, - monitoring of legislative changes related to sustainable farming and CO₂ capture certifications, - initiatives are underway involving organisations such as VERRA, FAO, ISO, and the EU to achieve stakeholder acceptance, - evaluation of potential business impact in various regions.
	Increasing demand for testing to optimise soil health, maximise crop growth, create more resilient seed technologies that facilitate better protection against disease, drought, rain and other climate related risks.	Positive impact on Agro Testing and Agro Science. Activities such as soil optimisation support, rebuild soil health through metrics and measurements, and scenario analysis of different farming options.	
	New testing opportunities in Lithium-Ion battery recycling industry (expected to grow significantly, tied to growth of EV industry, and amplified by raw material shortages), and more generally in the e-mobility industry.	Positive impact on Materials and Engineering Science Business Line in terms of demand for services such as quality control / testing of materials.	Evaluation of market potential, ongoing research on industry, technology, and analysis techniques.

Scenario Analysis of Physical Climate Change Risks

Two of the identified physical climate-change risks, i.e., increase of riverine floods and increase of heatwaves, have been assessed with 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
- Through this analysis, Eurofins simulated how current assets’ exposure to such risks could change in the future and defined adaptation strategies as outlined in the following sections.

Impact of Climate Change on Riverine Flood Risk:

Most of Eurofins’ sites (representing 94% 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 the table below.

Findings:

By 2030, a portion of Eurofins’ assets could be progressively more exposed to riverine flood risk. This potential increase, moderate in most cases and strong in few cases is consistent in the two analysed scenarios. It is important to note that the risk will increase only in locations that are currently already exposed to flood. Eurofins’ sites in these locations have already developed flood mitigation measures and response plans and update them on a regular basis. Eurofins sites that are currently not

exposed to flood risk will remain as such. Consequently, no adaptation measure is necessary for these locations. 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 alternative locations.

Adaptation:

During 2022, the Eurofins Group Service Centre conducted an awareness campaign among the Leaders of the Eurofins companies located in sites where a strong increase of risk exposure is expected. Leaders have been encouraged to review and update their local flood risk assessment and to evaluate if the pre-existing flood response and mitigation measures are still sufficient in consideration of the changing conditions.

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 at the regional level for most of Eurofins’ sites (representing ~99% of total assets). The outcome is reported in the table below.

Findings:

In the earlier observation period (2020-2040), only a small portion of Eurofins’ assets (between 4.8% and 7.5%) is likely to become more exposed to heat waves, facing (mostly) only a moderate increase. The trend will most likely become more relevant in the very long term. In fact,

the analysis of the later period (2040-2060) indicates that a larger portion of Eurofins assets (between 28.3% and 34.0%, respectively in the scenario RCP 4.5 and RCP 8.5) is likely to become more exposed.

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 may require additional cooling to operate optimally, potentially resulting in a requirement for additional investments and increased energy consumption.

In the coming years, Eurofins will facilitate a more detailed analysis in the regions where a strong increase of risk exposure is expected, aimed to timely evaluate if local adaptation measures are necessary.

Percentage of Eurofins’ assets located in regions likely to become more exposed to flood risk as of December 2023.^{1,2,3,4}

Flood Risk	2030		2050	
	RCP4.5 +~2°C by 2100	RCP8.5 +~4°C by 2100	RCP4.5 +~2°C by 2100	RCP8.5 +~4°C by 2100
Unchanged Exposure	87.5 %	88.1%	88.7 %	99.0 %
More Exposed – Moderate Increase	10.9 %	9.7 %	9.3 %	0.7 %
More Exposed – Strong Increase	1.6 %	2.2 %	2.0 %	0.3%

¹ **Source:** Eurofins elaboration on Aqueduct database.
² **Method:** Baseline for the calculation is the current expected inundation depth at a given flooding return period. Future scenarios use projected inundation depth at the same return period. Reported proportions show the percentage of assets located in regions where the projected inundation depth in the future scenarios is expected to 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.
⁴ **Note:** The scenario RCP 8.5 in 2050 shows a significant risk decrease compared to the projections in 2030. This risk reduction is probably because the underlying strong temperature increases may lead some of the analysed regions to shift to a completely different (drier) climate group, with different seasonal precipitation and temperature patterns.

Percentage of Eurofins’ assets located in regions likely to become more exposed to flood risk as of December 2023. ^{1,2,3}

Very Hot Days	2020-2040		2040-2060	
	RCP4.5 +~2°C by 2100	RCP8.5 +~4°C by 2100	RCP4.5 +~2°C by 2100	RCP8.5 +~4°C by 2100
Unchanged Exposure	95.2 %	92.5%	71.7 %	66.0 %
More Exposed – Moderate Increase	4.8%	6.8%	23.7 %	21.2 %
More Exposed – Strong Increase	–	0.7%	4.6 %	12.8 %

¹ **Source:** Eurofins elaboration on CCKP database (World Bank Group, Climate Change Knowledge Portal).
² **Method:** the analysis is performed at regional level, a region being defined as the first administrative level below the country. Baseline for the calculation is the yearly average number of very hot days in a given region in the CMIP6 Historical Reference Period, 1995-2014. Future scenario for periods “2020-2040” and “2040 - 2060” are calculated using projected yearly average number of very hot days within the respective period. Reported proportions show the percentage of assets located in regions where the number of very hot days in a year is expected to 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.

Climate Change Mitigation and Adaptation Policies and Levers

In alignment with the Paris Agreement and in pursuit of the Science Based Targets initiative’s (SBTi) near-term goals, Eurofins aims to significantly reduce its carbon footprint through decarbonising energy use, enhancing operational efficiency, and promoting sustainable practices in partnership with its suppliers.

Eurofins recognises climate change as an urgent global challenge. We are committed to reducing our Greenhouse Gas (GHG) emissions in line with our near-term targets and strengthening our operations against the impacts of climate change.

Eurofins is committed to setting and meeting SBTi-aligned near-term emission reduction targets. These 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. We will, when possible, 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.

SBTi Target: Scope 1 & 2

The main levers to achieve the significant emission reduction required for Eurofins’ Scope 1 & 2 SBTi target will be energy efficiency initiatives, electrification of car fleet and equipment and, in particular, renewable energy procurement. Eurofins will continue to invest 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 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 established across the majority of key sites. Energy savings will also be achieved through procurement of energy efficient equipment.

Systematic best practice sharing is an important component and lever to ensure the results of local initiatives are leveraged and all energy consumption reduction opportunities are realised. These are complemented with local targets set by each business.

Major levers will include the increase of the share of renewable, “green”, energy 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).

SBTi Target: Scope 3

For Scope 3 decarbonisation the most important lever will be working with suppliers to jointly reduce emissions in the value chain. The Eurofins Network of companies favours suppliers that support Eurofins’ emission reduction targets by reducing their own emissions (e.g., through the use of renewable energy), committing to SBTi targets, providing Eurofins with accurate reporting at item level (lifecycle assessment) and/or aggregated level, and collaborating on eco-friendly solutions throughout our supply chain. This criteria, and progress on this criteria, will be a consideration when awarding contracts. Internally, Eurofins will continue to share best practices to reduce the use of chemicals and other consumables, drive miniaturisation and thus not only save consumables and energy, but also reduce waste.

Several scenarios were considered to analyse climate change risks, see sections above on climate-related risks and opportunities and scenario analysis of physical climate change risks. Eurofins is not excluded from the EU Paris-aligned Benchmark.

Carbon Neutrality Objective and SBTi Targets



The topic of climate change is high on the global agenda and safeguarding our planet and its resources is in line with our mission of Testing for Life. Eurofins considers its positive impact on the environment and humanity a priority. Eurofins further acknowledges its role as a global company to act responsibly by reducing its negative impact on the environment, and on the climate specifically. Eurofins acknowledges the need to limit the increase in global warming to well below 2 degrees Celsius (preferably to 1.5 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. At the beginning of 2024, Eurofins progressed to the next step and has committed to setting ambitious targets according to SBTi (Science Based Targets initiative; <https://sciencebasedtargets.org/>) standards.

SBTi targets for 2030 will include both targets for significant Scope 1 and 2 emission reductions as well as Scope 3 supply chain emission mitigations. Eurofins aims to submit SBTi targets during 2025.

Eurofins plans to reduce absolute Scope 1 and 2 GHG emissions 46.2% by 2030 from a 2019 base year. The Scope 1 and 2 target is compatible with limiting global warming to 1.5°C.

The baseline year is planned to be 2019 to exclude effects from COVID-19 pandemic, that affected Eurofins’ business and CO₂ emissions during the 2020-22 period. Eurofins adapts its baseline annually to reflect structural changes due to acquisitions. When acquired companies are included in the reporting scope, the emissions for the previous years and 2019 are collected, estimated, or extrapolated for the year 2019. Targets are adapted accordingly from the adjusted baseline. The target year

is planned to be 2030 for SBTi targets to align with ESRS target setting and disclosure requirements.

The targets will be determined using the same methods and scope as the reported carbon footprint data, so that the consistency of the targets with the GHG inventory and its boundaries is ensured. The following GHG gases will be covered: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) as well as sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃), the latter two not being applicable to Eurofins.

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 our 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 our emissions to be able to track progress and adjust where needed.

In addition to its carbon targets, Eurofins measures, tracks, and discloses the amount of green electricity as percentage of total electricity consumption as part of its annual CO₂ 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), Renewable Energy Certificates (RECs), and Green tariffs). Eurofins aims to increase the percentage of green electricity year over year.

In 2024 the green electricity consumed as percentage of total electricity increased from 23% to 27%.

	2021	2022	2023	2024
Green electricity as percentage of total electricity consumption	8%	20%	23%	27%

Carbon Footprint Measurement Scope and Materiality Assessment

The Greenhouse Gas Protocol (GHG) was used as guiding methodology for this carbon footprint measurement exercise. The operational control approach has been used to define organisational boundaries and consolidation criteria. The operational control approach is also used for operational boundary definition. All figures below refer to market-based emissions. All key figures, including location-based emissions, are provided in the data tables on [pages 142-147](#). In accordance with the GHG Protocol (GHG) all figures relating to CO₂ are pro-forma, i.e., all units, including acquisitions, and the related FTE and revenues, are accounted for the period 1 January 2024 through 31 December 2024.

For the units not reported in 2023, CO₂ footprint data was also collected for the 2019-2023 period to have complete data available for the full 2024 scope for 2019 (base year) and 2020-2024.

The following changes have been made to the historical 2019-2023 data compared to the data reported in 2023:

- Addition of emissions from companies acquired later during 2023 and early in 2024 for which data could already be collected.
- Removal of emissions related to companies that were divested.
- All collected carbon footprint and consumption data are extrapolated to cover the entire Eurofins Group (pro-forma). In 2023 and earlier years’ annual reports, carbon footprint data was reported as collected (>95% coverage) without extrapolation.

Data was collected for >95% of Full-Time Employees (pro-forma) and >80% of sites accounting for >90% of net floor area used (2023: ca 75% of sites and >85% of net floor area used). The sites excluded from the CO₂ emissions collection are very small sites (e.g., drop-off points, storage) that are considered immaterial and acquisitions from 2024 that are not yet fully integrated. This only concerns a very small number of companies acquired in the second half of the year.

In addition to the GHG emission data collected through our network of over 150 CO₂ Champions, an additional Scope 3 screening was performed to determine emissions from categories not covered by our data collection, notably emissions from purchased goods and services and capital goods purchases.

As a first step, Eurofins conducted a high-level screening of all Scope 3 GHG Categories, and the following categories were deemed material:

- Purchased goods & services (emissions caused by the production of goods (Non-CAPEX) purchased or services rendered);
- Capital goods (emissions caused by the production of capital goods (CAPEX) purchased);
- Fuel- and energy-related activities (not included in Scope 1 or Scope 2) (indirect emissions from electricity, heating and car fleet);
- Upstream transportation & distribution (freight);
- Waste generated in operations;
- Business travel;
- Employee commuting.

The table on the next page provides details and reasons for excluding the remaining categories.

Total emissions for Scope 1, 2 and 3, including the full Scope 3 (reported Scope 3 and additional Scope 3 screening) are estimated at ca. 850,000 tons CO₂e market-based and ca. 880,000 tons CO₂e location-based.

Scope 3 accounts for the largest share of emissions at around 80%. The emissions from the additional Scope 3 screening comprise the Scope 3 GHG Categories 1 and 2 (purchased goods and services and capital goods – as far as not already reported as part of the measured Scope) – and amount to ca. 350,000-400,000 tons CO₂e.

Emissions from purchased goods and services is by far the largest Scope 3 category and amounts to almost 50% of all emissions. The second largest category overall is electricity followed by emissions from capital goods purchases and Employee commuting.

Scope 3 GHG Categories - Materiality Assessment

GHG Scope 3 Category #	GHG Scope 3 Category Name	Material for Eurofins	Included in 2024 CO ₂ Reporting	Reason for Exclusion
1	Purchased Goods & Services	Y	Partially	
2	Capital Goods	Y		
3	Fuel- and Energy-Related Activities (Not Incl. in Scope 1 or 2)	Y	Y	
4	Upstream Transportation and Distribution	Y	Y	
5	Waste Generated in Operations	Y	Y	
6	Business Travel	Y	Y	
7	Employee Commuting	Y	Y	
8	Upstream Leased Assets			Not applicable for Eurofins. Eurofins Scope 1 & 2 emissions includes all units with operational control
9	Downstream Transportation And Distribution			Eurofins is a service company and only sells a small quantity of products. Only a fraction of these products is sold ex works and logistic are directly paid by customer.
10	Processing of Sold Products			Eurofins is a service company and only sells a small quantity of products. Only a fraction of these products are further processed.
11	Use of Sold Products			Eurofins is a service company and only sells a small quantity of products. Most are consumables for our customers.
12	End-of-Life Treatment of Sold Products			Eurofins is a service company and only sells a small quantity of products. Most are consumables for our customers.
13	Downstream Leased Assets			Eurofins does not lease assets except for exceptional and temporary rental of building space not yet used or partially vacated.
14	Franchises			Eurofins does not have any franchises.
15	Investments			Scope 1 & 2 emissions of entities not under operational control.

Notes:

- Grades used: fair, moderate, good, very good
- All sub-segments of Eurofins’s global Procurement related to the sourcing of goods and services such as consumable and other non-CAPEX goods and services were analysed based on their monetary purchasing volume in the reporting year. Each sub-segment was assigned a corresponding NAICS code because the US EPA emission factors for greenhouse gas emissions are based on the standard classification system (NAICS 2017). The amount of spending (with inflation adjustment and average currency conversion) was then multiplied by the respective GHG emission factor and subsequently added up to the total GHG emissions from goods and services.
- All sub-segments of Eurofins’s global Procurement related to the sourcing of capital equipment such as buildings & leasehold himprovements and laboratory equipment were analysed based on their monetary purchasing volume in the reporting year. Each sub-segment was assigned a corresponding NAICS code because the US EPA emission factors for greenhouse gas emissions are based on the standard classification system (NAICS 2017). The amount of spending (with inflation adjustment and average currency conversion) was then multiplied by the respective GHG emission factor and subsequently added up to the total GHG emissions from capital goods.

KPI Summary and Actions Taken

Different from the [2023 ESG Report](#), all collected carbon footprint and consumption data are extrapolated to cover the entire Eurofins Group (pro-forma). In 2023 and earlier years’ annual reports, carbon footprint data was reported as collected (>95% coverage) without extrapolation. Together with the change in scope due to acquisitions

this resulted in an increase in the historical (2019-2023) emission and consumption figures compared to 2023 (and earlier years).



Eurofins Food Chemistry Testing, Madison, Wisconsin, USA

Main Metrics

Main metrics used to track and evaluate performance are absolute emissions and, as Eurofins is a growing company, carbon intensity (tCO₂e/FTE and tCO₂e/mEUR).

Reductions

- Emission reduction of ca. -3.8% vs 2023 achieved.
- Electricity emissions could be reduced despite a ca. 4% increase in electricity consumption due to an increase in the amount of green electricity procured.
- Double digit reduction in absolute emissions and carbon intensity for freight and high single digit reduction for business travel achieved.



Carbon intensity
tCO₂e/mEUR
reduced to **67
tCO₂e/mEUR by ca.
-7.1% vs 2023 and
ca. -32% vs 2019.**



Carbon intensity
tCO₂e/FTE reduced
to **8.1 tCO₂e/
FTE by ca. -1.7%
vs 2023 and ca.
-20% vs 2019.**



Eurofins BioPharma Product Testing Spain, Barcelona, Spain

Sustainability Commitments

- In early 2024, Eurofins signed the SBTi commitment letter joining the growing group of companies setting ambitious science-based targets.



Serbal Solar Power Purchase Agreement

- The 2023 signing of the Serbal Solar Power Purchase Agreement in Spain underscored Eurofins’ intent and commitment to the utilisation and integration of green energy across the energy mix used by Eurofins businesses, many projects are underway across the network that support this aim. This project is expected to provide Guarantees of Origin (GOs) for 76,000 MWh p.a., which is equivalent to ca. 15% of Eurofins’ electricity consumption worldwide. The Serbal Solar project is scheduled to deliver renewable electricity from Q1 2025.

Leadership Actions

Eurofins leadership and the GSC Carbon Reduction team took many actions to advance and maintain our carbon footprint measurement and reduction initiatives in 2024 including:

Workforce Emissions Tracking

- Continued to collect carbon footprint data covering >95% of Full-Time Employees.
- Eurofins is now tracking its carbon reduction achievements by an annual bottom-up performance review of the previous year’s carbon emissions, current year’s targets and next year’s target. These targets are also included in the individual performance reviews of all Eurofins Leaders and make up part of their variable compensation. This is done as part of the annual ESG budget exercise (in addition to the operational financial budget activity) that requires quantifiable reduction targets for Scope 1, 2 and 3 CO₂ emissions (in tCO₂e/FTE).



Colleagues at Eurofins NM Laboratory, Penang, Malaysia

Key 2024 Actions

Key actions in 2024 include the review of renewable electricity sourcing resulting in an increase of the portion of green electricity from 23% in 2023 to 27% in 2024.

Sustainable Procurement Programme

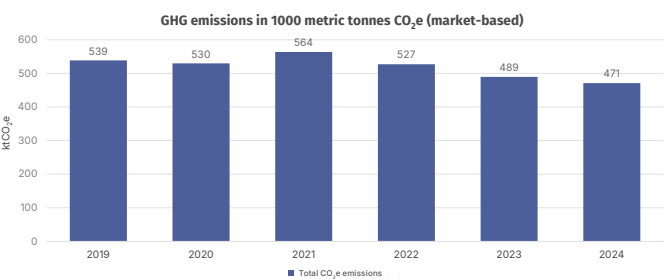
- Eurofins has launched its Sustainable Procurement Programme and intensified its supplier engagement. Focus areas were improving data quality, requesting supplier emission factors and discussions on eco-friendly solutions and alternative products with lower emission profiles as well as the expectation of a reduction of supplier’s own emissions.
- These key actions will be continuously pursued until 2030 to achieve our SBTi targets.

Driving Sustainability Initiatives

- The bi-monthly meetings with 150+ local CO₂ Champions were continued in 2024. Topics discussed included processes and tools to facilitate data collection and analysis, emission reduction targets, and general communication.
- Eurofins continued its investment in renovating and improving the building sustainability of key sites. Examples are given at the end of this section under “Eurofins Sustainability in Action” of real estate carbon footprint reduction projects.
- 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.

Emission Reporting and Carbon Intensity

Eurofins’ overall 2024 emissions for Scopes 1, 2 and part of 3 have been determined as 470,848 metric tonnes of CO₂ equivalents. For the same scope, 2019 and 2020-2023 emissions were also determined. Refer to the graph below for total GHG emissions values for 2019-2024.



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).

Scope 3 includes the following sources of emissions: selected purchased goods and services (chemicals, Information and Communication Technology (ICT) purchases and Eurofins’ own data centres and cloud computing usage (“eWaste”), paper, water/wastewater), fuel- and energy-related activities not covered in Scopes 1 and 2 (indirect emissions from electricity, heating and car fleet), upstream transportation and distribution (freight), waste generated in operations, business travel, and Employee commuting.

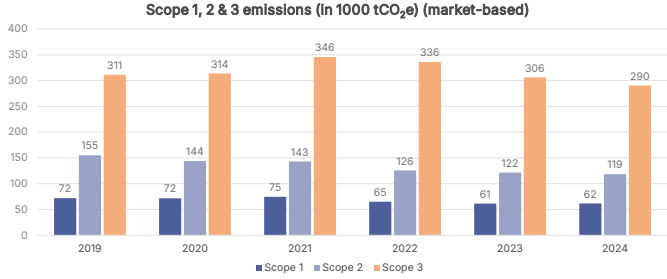
Emissions from capital goods and the majority of purchased goods and services have been excluded from the current inventory – these are only included in the Scope 3 screening but not in the measured Scope 3 as reported.

Since 2023, the report has included emissions from cloud computing (Azure and 365 usage) under ICT purchases. These emissions result largely from indirect emissions as Eurofins’ provider uses renewable energy predominantly.

In 2024, Scope 1 emissions account for ca. 13% of

emissions, Scope 2 for ca. 25% and the examined Scope 3 categories for ca. 62%. The distribution by Scope is almost identical to the data for 2023.

Notably, Scope 3 emissions were reduced by more than -5% (specifically freight and business travel). Freight emissions were lower than in 2023 due to increased availability of supplier data with reduced emissions and a lowered emission factor for the remaining spend-based emission determination.



The largest single source of emissions was electricity (direct and indirect emissions), representing over thirty percent of all emissions. Other major emission sources, listed in order of magnitude, were purchased chemicals, Employee commuting and freight.

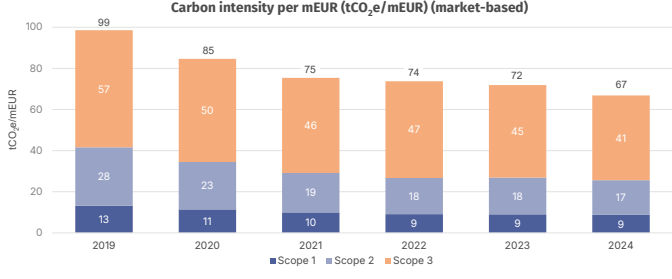
In comparison to the emissions data published in the 2023 report, the 2024 report:

- Covers a similar number of FTEs and sites with >95% of FTE and >80% of sites (2023: >75%) analysed.
- Is comprised of more accurate data (enhanced data collection tools and refined methodologies) for the current year. Methodologies, processes, and tools for data quality checks were further improved in 2024.
- Covers acquisitions from late 2023 and early 2024, with historical data added for 2019-2023.
- All collected carbon footprint and consumption data are extrapolated from the measured data to cover the entire Eurofins Group for all years. In 2023 and earlier years’ annual reports, carbon footprint data was reported as collected (>95% coverage) without extrapolation.

Due to the extrapolation from the measured to the full scope and the addition of historical acquisition data, figures for 2019-2023 changed from what was reported in 2023.

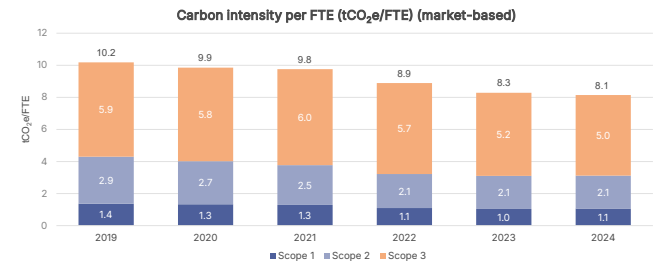
Carbon intensity by revenue significantly decreased by -7.1% in 2024 at a higher rate compared to absolute CO₂

emission reduction (-3.8%) as pro-forma scope revenues increased compared to 2023. Over the last 5-year period from 2019 to 2024, emission intensity in tCO₂e/mEUR decreased significantly by ca. -32% from 99 to 67 tCO₂e/mEUR. This indicates sustainable efficiency in our operations and reflects the advances made to reduce input required to generate revenues and growth.



The relative emissions per FTE for Scopes 1, 2 and 3 were approximately 8.1 metric tonnes of CO₂ equivalent per FTE (2023: 8.3 tCO₂e/FTE) and could be reduced by -1.7%, albeit at a lower rate compared to absolute CO₂ emission reduction as pro-forma FTEs decreased compared to 2023.

When analysing the evolution of the relative footprint per FTE, we observe a consistent reduction of Eurofins’ CO₂ footprint over the past years with a ca. -20% reduction compared to 2019 figures (8.1 tCO₂e/FTE 2024 vs. 10.2 tCO₂e/FTE 2019). Some variation between the countries and Business Lines could be observed. This is used to identify improvement potential and inform target setting.



As for location-based emissions, emission intensity per FTE was reduced by -1.6% compared to 2023 to 8,7 tCO₂e/FTE (2023: 8.8 tCO₂e/FTE) and ca. -16% against the base year 2019 (2019: 10.3 tCO₂e/FTE).

Energy Consumption and Energy Mix

Eurofins’ total energy consumption increased in 2024 by ca. 3.4% compared to 2023. Overall, ca. 804,000 MWh were consumed (2023: ca. 778,000 MWh). The

consumption distribution remained almost the same as previous years with ca. 62% electricity, ca. 25% heating and ca. 13% from vehicle usage.

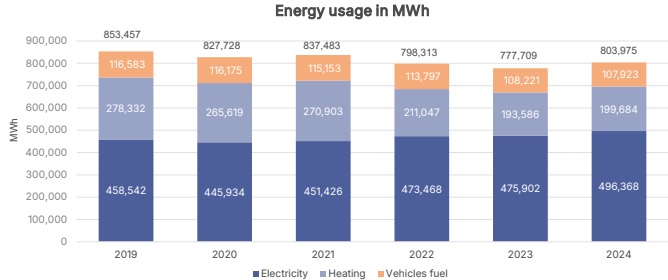
Electricity consumption rose by ca. 20,000 MWh (4.3%), whereby the increase in consumption of renewable electricity (by ca. 23.000 MWh to ca. 135,000 MWh) resulted in a decrease in standard electricity consumption of ca -3,000 MWh (from 364,000 MWh in 2023 to 361,000 MWh in 2024).

Heating energy consumption increased by ca. 6,000 MWh (3.1%) to ca. 200,000 MWh while energy consumption from vehicle usage was almost unchanged at 108,000 MWh.

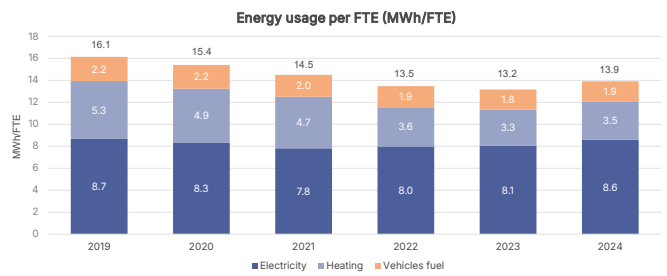
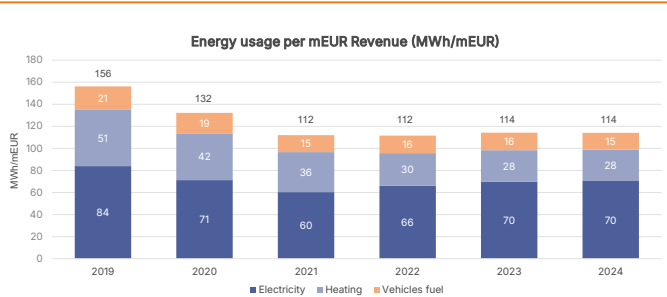
Relative energy consumption per million Euro revenue remained unchanged in 2024 with 114 MWh/mEUR (2023: 114 MWh/mEUR), while energy intensity per FTE increased by 5.6% from 13.2 MWh/FTE to 13.9 MWh/ FTE.

Sourcing renewable energy is the biggest lever 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 27% in 2024 (23% in 2023).

Beyond the focussed efforts to source more renewable electricity, additional local site energy reduction initiatives include converting to LED lights, behaviour changes in the 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 in buildings for heating and cooling to increase efficiency, and purchasing energy efficient equipment. All these efforts contributed to the reduction of our overall energy consumption.



A look at the long-term development of electricity consumption per revenue shows a significant reduction in energy intensity of -27%. A similar trend can be observed in energy consumption per FTE (-14% compared to 2019), albeit less pronounced.



Eurofins companies have invested in capacity to generate renewable energy on-site and continue doing so. As a result, Eurofins was able to consume over 2,500,000 kWh of self-generated renewable electricity, generated by solar panels in 2024 this is ca. 0.5% of our electricity consumption.

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

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

The operational control approach has been used to define organisational boundaries and consolidation criteria. The operational control approach is also used for operational boundary definition. All figures refer to market-based emissions unless explicitly stated otherwise. Where available, primary data for the reporting year was used. For many categories, data for Q4 2024 were not available in time and alternative data from Q4 2023 – Q3 2024 was used. The preferred data collection period is January to December year N. Where Q4 data was missing, an earlier 12-month period (e.g., October 2023 to September 2024)

was used, or partial data starting in January 2024 was extrapolated to represent the full year. When primary data was not available to report, emissions have been estimated from a similar entity or from Eurofins’ average value for the category concerned. In particular for acquisitions, it was difficult to obtain values for historic years and more datapoints had to be extrapolated.

The following GHG gases are covered: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) as well as sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃), the latter two not being applicable to Eurofins.

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.

Other than in the 2023 ESG report, all collected carbon footprint and consumption data are extrapolated to cover the entire Eurofins Group as of 2024 (pro-forma). In 2023 and earlier years’ annual reports, carbon footprint data was reported as collected (>95% coverage) without extrapolation. Together with the change in scope due to acquisitions this resulted in an increase of reported emission and consumption figures of 2019-2023 compared to 2023 (and earlier years).

Locked-in GHG Emissions

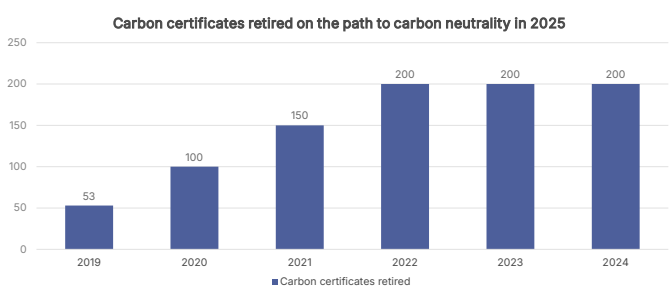
Eurofins is a service company, with only a small part of its business selling products. The locked-in emissions from such products are considered immaterial. Our (owned) buildings, laboratory equipment and car fleet vehicles are major sources of locked-in emissions. Eurofins continuously invests into its building portfolio with the aim of improving the 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.

Offsetting Parts of Our Emissions – Covering All Scope 1 & 2 Emissions

On the path to carbon neutrality by the end of 2025, Eurofins is offsetting part of the emissions caused by its operations. Eurofins retired 200,000 metric tonnes of carbon credits in 2024 (2023: 200,000 tonnes CO₂). The retired offsets fully cover the remaining Scope 1 and 2 emissions in 2024 (180,409 tonnes CO₂e).

Eurofins recognises the vital importance that the reductions 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.

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 for the mid-term to offset its emissions in Scope 1 and 2, so that it can reach its objective of carbon neutrality from 2025 onwards.



All carbon credits retired for the year 2024 by Eurofins are verified against recognised, independent 3rd party quality standards. 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.

Other Real Estate Carbon Footprint Reduction Projects

The Eurofins network of companies continues to drive

progress and on-going improvements by integrating carbon footprint reduction measures into new construction projects/leasehold improvements, as well as by embarking on dedicated ‘carbon footprint reduction’ projects. The Real Estate team has continued to develop best practice guidelines (technical, financial and safety related) with actions that Eurofins businesses can take to drive down their carbon footprint through both new construction projects as well as renovations of existing laboratory facilities.

During 2024, examples of Real Estate Carbon Footprint reduction projects that have been planned, initiated and completed are highlighted on the next page.

CASE STUDY

Real Estate Carbon Footprint Reduction Projects

Eurofins Companies in California
CALIFORNIA, USA

With 1.363 MW of solar panels installed in 2025, the consolidation of panel purchasing could save over \$1.5m vs purchasing them individually. The solar panels can produce from 19% to 85% of each sites’ electrical demand.

FREMONT

Fremont was one of many sites to install solar panels, utilising a combined roof and carport array for optimum solar coverage whilst addressing possible logistical challenges. The solar installation consists of a 335 kW system, generating approximately 551 MWh per year, which equates to 76% of energy required on site.

TUSTIN

In Tustin, the system is exclusively carport solar, with a 539 kW setup generating 933 MWh per year, covering approximately 27% of the total energy consumed on site per year. The energy produced through this solar project will save up to 652 tons of CO₂ emissions.

FRESNO

In Fresno, a combined carport and roof PV array at three buildings consists of a 288 kW system, producing a total of 435 MWh per year. This represents 85% of the total campus electrical demand and 100% for two of three buildings.

POMONA

In Pomona, a roof installation features a 162 kW system, generating an average of 290 MWh per year, representing 19% of the energy required on site.

Eurofins Microbiology
TEXAS, USA

Moving beyond California, the initiative has sparked further solar projects including the Eurofins site in DeSoto, Texas with production of 96 MWh per year from a 64 kW system, 27% of energy required on site.

Eurofins BioPharma Product Testing
SAINT AUGUSTIN, FRANCE

Celebrated the completion of a major climatic chamber for GMP pharmaceutical storage in Saint Augustin. The expansion of 1,768 sqm accompanies an existing laboratory. The site utilises solar panels, heat pumps, LED lighting and efficient insulation of the exterior shell.

VIMODRONE (MILAN), ITALY

In Vimodrone (Milan), Italy, the façade of the main building of the campus was refurbished to include the installation of high-performance windows and panels which are estimated to account for a yearly energy saving of about 150,000 kWh, corresponding to an annual reduction of 53 tons of CO₂ emissions.

Eurofins BioPharma Services Companies in Asia
Eurofins Advinus
BANGALORE, INDIA

To support the long-term development of BioPharma Services businesses in Asia, Eurofins Advinus began utilising a portion of its new 20,000 m² facility in Bangalore, India. The facility effectively utilises natural lighting, ventilation, spacious building circulation and attractive landscaping to provide an outstanding work environment.

Eurofins Environment Testing
DANDENONG SOUTH (MELBOURNE), AUSTRALIA

In Dandenong South (Melbourne), Australia, the Eurofins Environment Testing site has installed roof solar panels. The 300 kW system will account for a 14% reduction in grid electricity consumption for the site.

Eurofins Food and Feed Testing, Consumer Product Testing, BioPharma Product Testing, Agrosience, National Service Centre and IT

HAMBURG, GERMANY

The Eurofins site in Hamburg, Germany has installed solar panels on one of the buildings at the campus. The panels produce about 86,000 kWh renewable energy per year, which is directly consumed by the laboratories on site. In addition, sun protection films were installed

on all of the windows at the campus. These protection films reflect most of the solar radiation and contribute to energy conservation by reducing the need to cool down the facilities mechanically.



Eurofins Environment Testing
MALBORK, POLAND

In 2023, the photovoltaic array was expanded by 21% (17 kW), increasing production by 16 MWh annually and reducing emissions by 12 tCO₂e.



Eurofins Environment Testing
WESSELING, GERMANY

In 2024, the photovoltaic panels' coverage area was doubled to 1270 m², producing 187 MWh annually and saving 90 tCO₂e per year



Eurofins Environment Testing
GRADIGNAN, FRANCE

A 156 kW solar carport was installed, producing 178 MWh annually, covering 31% of the site's consumption and reducing emissions by 10 tCO₂e per year.





Pollution & Waste Management

GRI Standard/Disclosure: 306-2

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 2.1 billion tonnes of waste are sent to landfills globally, and raw materials and manufacturing operations are a huge contributor. The impact is significant, with potentially toxic compounds degrading materials leaching into land, rivers, and oceans.

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 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. 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.

Additionally, 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 within Eurofins mainly consists of samples received and processed from 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

Reducing Emissions Through Recycling

Eurofins Environment Testing
Eurofins Pharma Discovery
Services

TAIWAN - MULTIPLE SITES



Three Eurofins companies (Eurofins SunDream Environmental Technical Co. Ltd.; Eurofins Panlabs Discovery Services Taiwan, Ltd.; and Pharmacology Discovery Services Taiwan, Ltd) in Taiwan have taken steps to improve their recycling processes resulting in more efficient waste sorting, an increase in the volume of materials being recycled, more cooperative relationships with waste disposal contractors, a reduction in CO₂ emissions and a positive contribution to environmental protection.

Previously, the recycling areas had unclear labelling, disorganised waste piles, and inefficient sorting. Changes were implemented to provide clearly



labelled bins with images of recyclable materials (e.g., paper, cardboard, plastics, and metals). These actions facilitated a more organised space which improved the sorting habits of Employees and the efficiency of recycling.

Since implementing the new system, the Eurofins Pharma Discovery Services teams reported a 12.4% increase in recycling when comparing data from January through August 2023 to January through August 2024 and estimate a 5,700kg annual reduction of CO₂ emissions.



Water & Marine Resources

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 over recent years.

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 to capture precipitation on rooftops for reuse in building cooling systems. These measures resulted in significant reductions in water consumption and wastewater discharge.

The impacts, risks, and opportunities related to water and marine resources are considered immaterial for Eurofins. According to our double materiality assessment, water and marine resource challenges 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 was ca. 1.5 Mio. m³ (2023: ca. 1.6 Mio. m³). Over the period from 2019 to 2024, the water withdrawal per FTE was lowered by ca. 21% to ca. 26.0 m³/FTE. The wastewater discharge was ca. 1.5 Mio. m³ (2023: ca 1.5 Mio. m³) and relative output dropped ca. 10% in the period 2019 to 2024 to ca. 25.4 m³/FTE. Water consumption is very low as almost all water withdrawn is discharged.

CASE STUDY

Eurofins Sustainability in Action

Conserving Water Using an Innovative Waste Disposal Programme

Eurofins Environment Testing ST. LOUIS, MISSOURI, USA

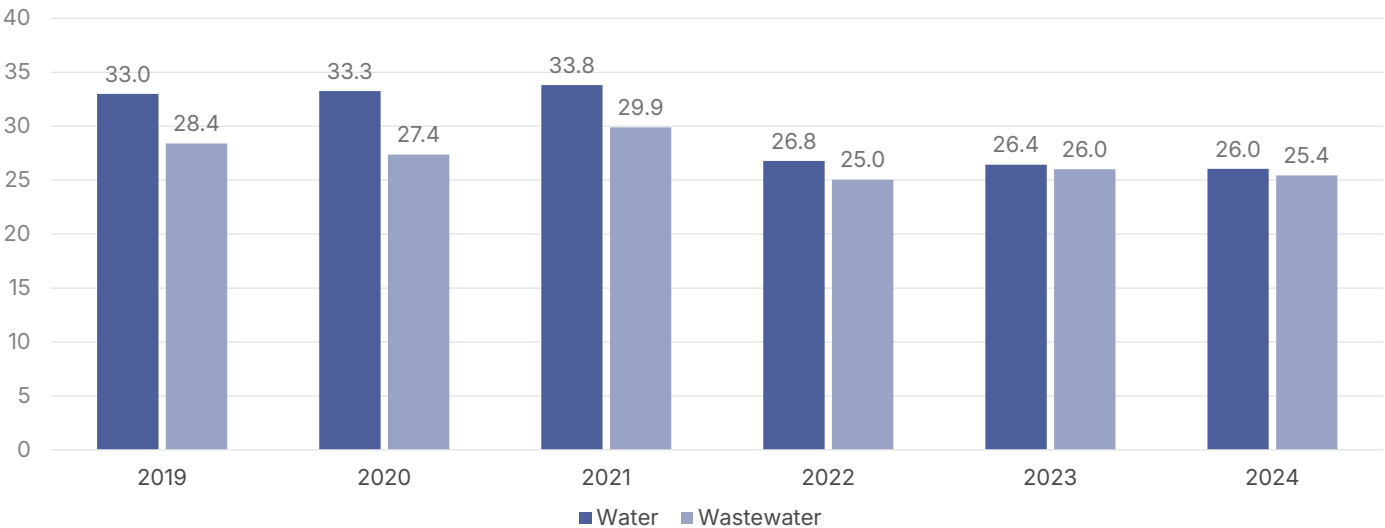
The Eurofins Environment Testing site in St. Louis, MO researched and implemented a new process for disposal of acid and base waste, which is commonly accumulated in large volumes in environmental testing laboratories. The new process has resulted not only in cost savings for the site but also in significant conservation of water. The Beneficial Re-Use programme enables the site to place used acid and base material into 55-gallon polyethylene drums which can be sold as a neutralising agent to a local industrial chemical plant. The drums are tested to ensure they are compliant with the programme. For the acid waste, a

tanker truck removes the contents allowing for re-use of the poly drums. Previously, the acid waste needed to be neutralised for drain disposal which required the use of tap water flow into the drains while the drums were being emptied, often resulting in high volumes of water usage for days.

The water conservation results of this new process are impressive.

Between 2022 and 2023, 1.7M gallons of water were saved and between 2023 and 2024 approximately 125,000 gallons of water were saved. Total cost savings between 2022 and 2024 were just over \$9,000.

Water withdrawal and wastewater discharge in m³/FTE





Biodiversity & Ecosystems

GRI Standard/Disclosure: 304-1

Biodiversity and ecosystems are considered immaterial to Eurofins' operations, as our role in the TIC industry does 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. However, these contributions are not significant from a quantitative or financial perspective. Given our limited direct impact, we conclude that biodiversity considerations have low materiality within our operations.

CASE STUDY

Eurofins Sustainability in Action

Creating Healthy Habitats in Parking Lots

Eurofins Agrosience Services
NIEFERN-ÖSCHELBRONN, GERMANY

Because the loss of biodiversity is accelerating worldwide, the Eurofins team at the Eurofins Agrosience Services site in Niefern-Öschelbronn, Germany wanted to find a way to counteract this issue by promoting local biodiversity and providing animals and insects with food and shelter. Neglected green spaces that extend around buildings and parking lots were a suitable area to pursue this effort because they have the potential to serve as retreats and feeding niches for a variety of insects and other animals. In December 2023, a green infrastructure project



began to redesign unused areas around the parking lot to create valuable habitats for insects and animals. Drought-resistant plants were carefully selected to meet the challenges of climate change. A variety of habitats were created utilising limestone blocks and a variety of native plants and flowers.



Resource Use & Circular Economy

GRI Standard/Disclosure: 301-2

Eurofins VBM Laboratoriet,
Aabybro, Denmark

Eurofins does not consider the impacts, risks, and opportunities related to the circular economy to be material to its own operations. As Eurofins only has few 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."

Sources: [Forests, desertification and biodiversity - United Nations Sustainable Development](#); [Water and Sanitation - United Nations Sustainable Development](#).

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.

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 for monitoring quality and maximising output of our natural resources and food sources.

CASE STUDY

Eurofins Sustainability in Action

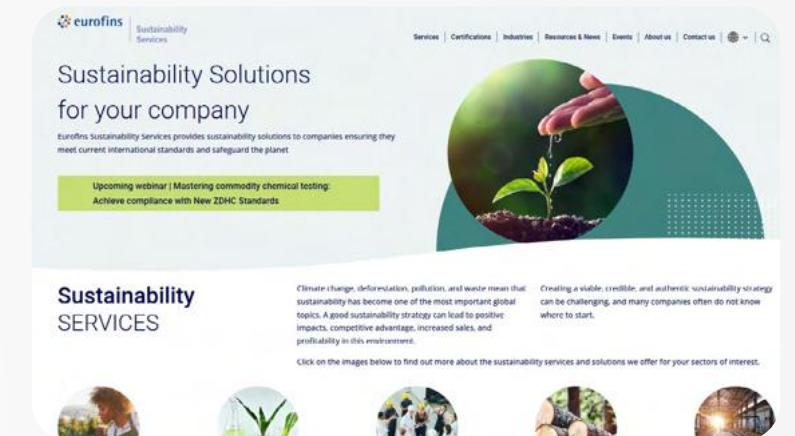
Serving as an ESG Enabler for Our Customers

Eurofins Sustainability Services

CONSUMER PRODUCT TESTING WORLDWIDE

Sustainable consumer products play an important role in our efforts to both reduce the manufacture and use of chemicals that harm the planet and contribute to a more circular economy. Eurofins Sustainability Services, an initiative of Eurofins Consumer Product Testing, develops new Testing, Inspection and Certification services to help our clients be more sustainable. Examples of three services launched globally in 2023 will not only help our clients validate green claims and comply with current and forthcoming regulations but will also take an extra step to help contribute to more sustainable and safe supply chains.

- Chem-ST® is 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 concerning and discussed topics in sustainable chemistry. PFAS persists 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.
- Turning our linear economy into a circular one is also a priority focus of sustainability measures with a wave of new legislation coming into force across Europe particularly in 2024 and 2025, which promote ecodesign and place 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 with an extended lifespan yield more positive impact, reducing the environmental burden.

Social

- Equality Driving Excellence
- Employment Creation
- Human Capital Development
- Training and Skills Development
- People, Health & Safety
- Giving Back

Social

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 based on 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.



Colleague at Eurofins EPK Built Environment Testing, Tustin, California, USA

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 [Corporate Culture](#).

Eurofins Group Code of Ethics: Operationalising Our Values and Charter

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 & 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 & 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.



Eurofins Environment Testing, Rødovre, Denmark

Eurofins’ Social Policies Driving Accountability

To operationalise the Code of Ethics, seven social policies provide detailed, enforceable standards in 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 labor, 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. For more details, please refer to [People, Health & Safety](#).

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.

CASE STUDY

Eurofins Sustainability in Action

Celebrating Diversity by Sharing Cultural Traditions and Holidays

Eurofins DiscoverX
CALIFORNIA, USA

At the Eurofins DiscoverX, LLC LeadHunter Services site in San Diego, the team brings awareness to various cultures and traditions by organising celebrations throughout the year.

These events provide an opportunity to share educational materials, delicious foods and are a time to learn about their colleagues’ heritage. In 2024, the team celebrated Lunar New Year, Cinco de Mayo, Juneteenth, LGBTQ+ Pride, and Diwali to name a few important cultural events.



Colleagues at Eurofins Biolab, Milan, Italy



Targets & Results

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 across their teams.

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

In 2024, the Eurofins Network achieved:

91%

of our workforce completed the Code of Ethics training.

97%

of our FTEs are working in Eurofins entities with an appointed Local Compliance Officer.

111,000+

hours of compliance-related training recorded in the Eurofins Learning Centre.

0

severe human rights violations reported.

Resources, Governance Mechanisms & Whistleblowing

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-art platform available to Leaders where they can develop and share specific content, for instance in the USA, 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 repeated annually. Those trainings are designed to ensure a comprehensive understanding of our Core Compliance Documents.

For more details on the Eurofins Learning Centre, please refer to [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, this service 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 [Honesty, Integrity, and Human Rights](#).

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 EDE actions, please refer to [Equality Driving Excellence](#).

Equality Driving Excellence

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

Eurofins’ mission is to contribute to a safer and healthier world through innovation, high-quality work, and creating opportunities for Employees in a sustainable way. A key element of this mission is fostering a workplace culture rooted in respect, fairness, and equal opportunity.



Eurofins’ colleague at the NSC, Lidköping, Sweden

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, equity, and inclusion in their business practices and workplace culture.

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” list for the fourth consecutive year and being featured in the Financial Times’ “Leaders in Diversity” ranking. In 2024, Disability:IN, noted Eurofins a 90/100 score on the Disability Equality Index (DEI), earning recognition as a “2024 Best Place to Work for Disability Inclusion.” These accolades are based on comprehensive anonymous surveys conducted with employees, stakeholders, and industry experts, evaluating public perception, Employee feedback, and available company information.

The strength of our business lies in the talent, dedication and diversity of our employees, making inclusion and equity not only a moral responsibility but also a strategic advantage across our network.

For Diversity, Equality, and Inclusion (DEI) efforts to be sustainable, it is critical that Leaders of Eurofins Companies actively support and drive change in their scope.

Unity in Community

The Eurofins Equality Driving Excellence initiative, or the EDE works to advance our excellence through equality throughout all companies in the Eurofins Network, and brings together Eurofins Employees to work towards this goal. Global efforts provide a framework for local initiatives. In 2024, EDE built on it with the 2023’s initiative Unity in Community advancing with Unity in Action. Throughout 2024, Eurofins EDE focussed on 5 key areas: Recruiting and Onboarding Excellence, Employee Engagement, Innovative EDE Initiatives, EDE Talent Internal Mobility and Leadership Development, and Community Outreach.

Eurofins Leaders and Employees embraced the Unity in Action theme by organising events and efforts ranging from Equality Conversations and Leadership Trainings events to Employee volunteering, community outreach, celebrating diverse holidays, and introducing inclusive ways to honour and respect our colleagues from diverse backgrounds.

Equality Conversations are virtual sessions that are intended to help develop shared language, foster Employee engagement, and advance discussions on a variety of diversity-related concept. This year the following topics were covered in these events:

- Overcoming Imposter Syndrome
- Beyond Imposter Syndrome
- Values in Action: Transforming Workplace Dynamics (Employee Engagement)
- Mental Health Matters: Strategies for Balance and Resilience in the Workplace (Innovative EDE Initiatives)



The **EDE Leadership Trainings** are specifically designed to target current and prospective Leaders within the Eurofins Network to implement practical ways to advance equality in their scopes. This year the following topics were covered in these events:

- Advancing Equal Pay in the Workplace
- Building Trust in Diverse Teams
- Exploring Insights on Gender Disparities and AI Bias (Recruiting and Onboarding Excellence)

Continued Focus on Measurements

Eurofins’ talent teams undertake recruitment outreach to all diverse demographics to increase the outreach to qualified talent pools and ensure that the most qualified candidates are chosen for positions within Eurofins companies.

Please see chart below for percentage of women at all levels of leadership.

Note: Eurofins is comprised of approximately **57% women** in total. Approximately **47% women** are represented in all levels of leadership combined (e.g., GOC members, Regional Business Line Leaders, National Business Line Leaders, Business Unit Leaders, and all other leaders).

Percentage of Women at all Levels of Eurofins Leadership

% of Women	31 Dec 2020	31 Dec 2021	31 Dec 2022	31 Dec 2023	31 Dec 2024
Board of Directors ¹	43%	50%	50%	50%	50%
GOC – (incl. CEO) and Regional Business Line Leaders ²	18%	21%	18%	21%	14%
National Business Line Leaders and Business Unit Leaders ²	30%	30%	30%	34%	36%
Other leaders ^{2, 3}	N/A	49%	50%	50%	50%
All Eurofins Companies’ employees (incl. all leaders) ^{2, 3, 4}	56%	56%	55%	57%	57%

Footnotes
¹ Based on the information received from the Company Secretary.
² Based on Gender/Salutation sourced from identity lifecycle management database.
³ 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).
⁴ Includes apprentices, interns, temporary workers, and self-employed managers. Excludes external consultants.

Global Equality Driving Excellence (EDE) Ambassador Council

An Equality Ambassador is nominated to represent each of the Business Lines within the Eurofins Network. Equality Ambassador collaborate closely with Senior Leaders, HR Partners to actively promote and advance equality within their scopes, and are part of the Global Equality Driving Excellence (EDE) Council. In 2024, this network of Global EDE Councils comprises over 100 dedicated members across the Eurofins Network.

The primary function of Equality Ambassadors is to support the Equality Driving Excellence (EDE) overarching objectives set forth by our Senior Leaders. They are also tasked with fostering grassroots initiatives in their local areas. This approach aims to ensure a comprehensive, two-fold strategy comprising of top-down and bottom-up initiatives.

CASE STUDY

Eurofins Sustainability in Action

Unity in Action

Eurofins Advinus Companies

INDIA - MULTIPLE SITES

At the start of the EDE global programme rollout in 2019, Equality Ambassador, Dr. Priti Vaidyanathan, Deputy General Manager, Eurofins Advinus, initiated EDE efforts at the local level with the support of Leaders and HR Business Partners.

Eurofins Advinus’ efforts began by hosting sessions with legal teams addressing workers’ rights within their country, health-related discussions, and social events. Over time, Employees participation in equality related initiatives greatly increased. Leaders encouraged

Employee involvement throughout the programme’s development.

Since its inception, Eurofins Advinus, India has enrolled over 20 EDE Champions and five HR Business partners who help advance EDE initiatives in Eurofins Advinus, such as the establishment of a childcare, supporting parents and nursing mothers who can utilise the facility and an annual event celebrating International Women’s Day.



CASE STUDY

Eurofins Sustainability in Action

Driving Change for All

Eurofins Companies

BRAZIL - MULTIPLE SITES

Eurofins companies in Brazil have hired a specialised Diversity and Inclusion consultancy to structure the hiring and integration of colleagues with disabilities. The programme started with an assessment to identify suitable roles and possible workplace accommodations for future Employees with disabilities, ensuring alignment with the best health and safety priorities for these professionals. Subsequently, Leaders participated in a dedicated training programme to enhance their awareness of the topic of disability and to address any unconscious bias that might impact the most qualified candidates for roles within Eurofins companies in LATAM and South America.

Employees within these Eurofins companies in LATAM and South America also engaged in a sensitivity training, focussed on eliminating ableist language and fostering a welcoming work environment. The programme culminated in the onboarding of new talent. As a result, the number of employees with disabilities employed in Eurofins companies in Brazil, increased from 1 to 6 which reflects the transformative impact of this initiative over a short period of time.



CASE STUDY

Eurofins Sustainability in Action

Creating Safe Places

Food and Feed Testing

GERMANY - MULTIPLE SITES

Food and Feed Testing Germany has focused their efforts on intentionally making the workplace safe for people of all diverse identities and backgrounds. By addressing identity, neurodiversity and psychological safety topics, they are taking proactive steps to help ensure their company's culture is welcoming and inclusive of all employees. In 2024, they launched comprehensive information pages about gender transition on their internal SharePoint. These resources offer valuable insights and support for both Employees and Leaders, ensuring everyone feels empowered and informed. This initiative laid the groundwork for the launch of an LGBTQ+ network, Queer@Eurofins, at the end of the year, creating a welcoming space that encourages open conversations and community engagement.

Taking Time to Focus on Health and Wellness

Eurofins Food and Feed Testing

HAMBURG, GERMANY

At the Eurofins Food and Feed Testing site in Hamburg, Germany, the month of June 2024 was all about health. Many different training and awareness modules were held for Employees throughout the month, covering topics such as women's health, men's health, legal precautions and living wills, and mental health.

Most of the events were held virtually from Hamburg so that colleagues from all Eurofins Food & Feed Testing locations across Germany could take part.



In addition, Eurofins Food and Feed Testing, Germany, created 'Training Nuggets' (short trainings for employees). The first session on psychological safety discussed building trust within teams and creating environments where Employees feel safe to express themselves. Following this, a session on neurodiversity was held to deepen understanding of neurodiverse perspectives and to cultivate a culture that embraces diverse cognitive experiences.

Additionally, in 2025, Eurofins Food and Feed Testing Germany will launch in 2025 a Neurodiversity@Eurofins network which will foster connection among neurodiverse Employees and allies, promoting a supportive environment where unique strengths are celebrated.



A total of 284 colleagues participated in 10 events.

Additionally, the site's annual health day took place during Health Month in June. In cooperation with the health insurance company, Employees were offered different mobility and stress screenings for Employees as well as an all-time favorite "smoothie bike", where Employees could ride a bike, power a blender and and mix their own smoothie at the same time.



Eurofins' colleagues at the GSC, Katowice, Poland

EDE Leadership Mentor Programme

In an effort to provide mentorship opportunities to high potential future and current Leaders, in 2021, the EDE developed and launched a global Leadership Mentor Programme open to all Eurofins employee, where they can receive mentoring from a senior Leader within the Eurofins Network. When looking at a binary gender breakdown, historically women were progressing into senior leadership roles in the Eurofins Network at a slower pace than men. The Leadership Mentor Programme looked to confront this.

This programme is intended to provide prospective and current Leaders with mentoring to support them to succeed. As a decentralised organisation, this provides unique opportunities for Eurofins Companies Employees to collaborate with colleagues across the world and learn from each other's experiences.

EDE Mentor Programme Success

20%

organic growth in female mentors in programme mentors

700+

current and prospective Leaders participating in programme

64%

organic growth in programme mentors from diverse backgrounds

Programme Satisfaction and Success:

Mentors

4.1/5

2021

4.5/5

2024

Mentees

4.2/5

2021

4.5/5

2024



Eurofins' colleagues at the GSC, Brussels, Belgium

Equality Driving Excellence Survey

Since 2020, the EDE team has conducted annual internal surveys across the Eurofins Network, to assess and understand Eurofins employees' perceptions of equality within the Eurofins Network. The survey is anonymous, available in 13 languages, and distributed by local Equality Ambassadors, Leaders, and HR Partners. The findings provide critical insights into areas requiring attention, including gender equality, disabilities, ethnic minorities, LGBTQ+ inclusion, and equal pay. To address the feedback received, the EDE collaborates with local EDE Councils and Leaders to drive initiatives to address challenges identified in survey responses.

Survey Evolution and Impact

In 2023 the EDE began to utilise a best-in-class Employee survey provider, ensuring confidential and anonymised data collection while allowing Leaders to receive reports for their individual scopes, supporting them to initiate targeted actions and set pertinent goals aligned with the European Sustainability Reporting Standards to drive change. Local Leaders track progress in their scopes and report it to the EDE. These insights will continue driving meaningful change across the Eurofins Network, reinforcing a culture of equality and inclusion.

Key Insights and Actions in 2024

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.

Work-Life Balance

The survey showed that most Employees feel supported to very supported in their work-life balance needs. Feedback emphasised that Employee needs vary across different categories, highlighting the importance of tailoring HR policies to accommodate the diverse needs of our workforce, beyond demographic factors.

Gender Pay Equity

Insights from the survey highlighted a strong interest in gender pay equity. In response, the EDE hosted a global training session, "Advancing Equal Pay in the Workplace", where HR professionals from Canada, Sweden, and Brazil shared best practices. This session provided Leaders with actionable tools to support equal pay analyses locally and promote fair compensation practices.

Demographic (Gender, Ethnicity, LGBTQ+, Disability)

Observed a positive trend across these dimensions in our EDE-specific KPIs, reflecting the positive impact of the EDE initiatives and efforts. This marks a significant improvement, demonstrating the effectiveness of our ongoing work in fostering demographic equality.

Employment Creation

GRI Standard/Disclosure: 401-1

Eurofins’ mission is to contribute to a safer and healthier world through innovation, high-quality work, and creating opportunities for Employees in a sustainable way. A key element of this mission is fostering a workplace culture rooted in respect, fairness, and equal opportunity.

Hiring for the Future

At Eurofins, we believe that our Employees and Leaders are the true engine behind our success, allowing us to be a global leader in analytical testing services. Attracting great, diverse talent is a key strategic objective for us. Particular focus is given to creating opportunities for students, who will become our next generation of Leaders. The various Eurofins Talent Acquisition Teams are playing a critical role in hiring candidates who share our values, model our Leadership Charter and enrich our diverse teams with unique skills.

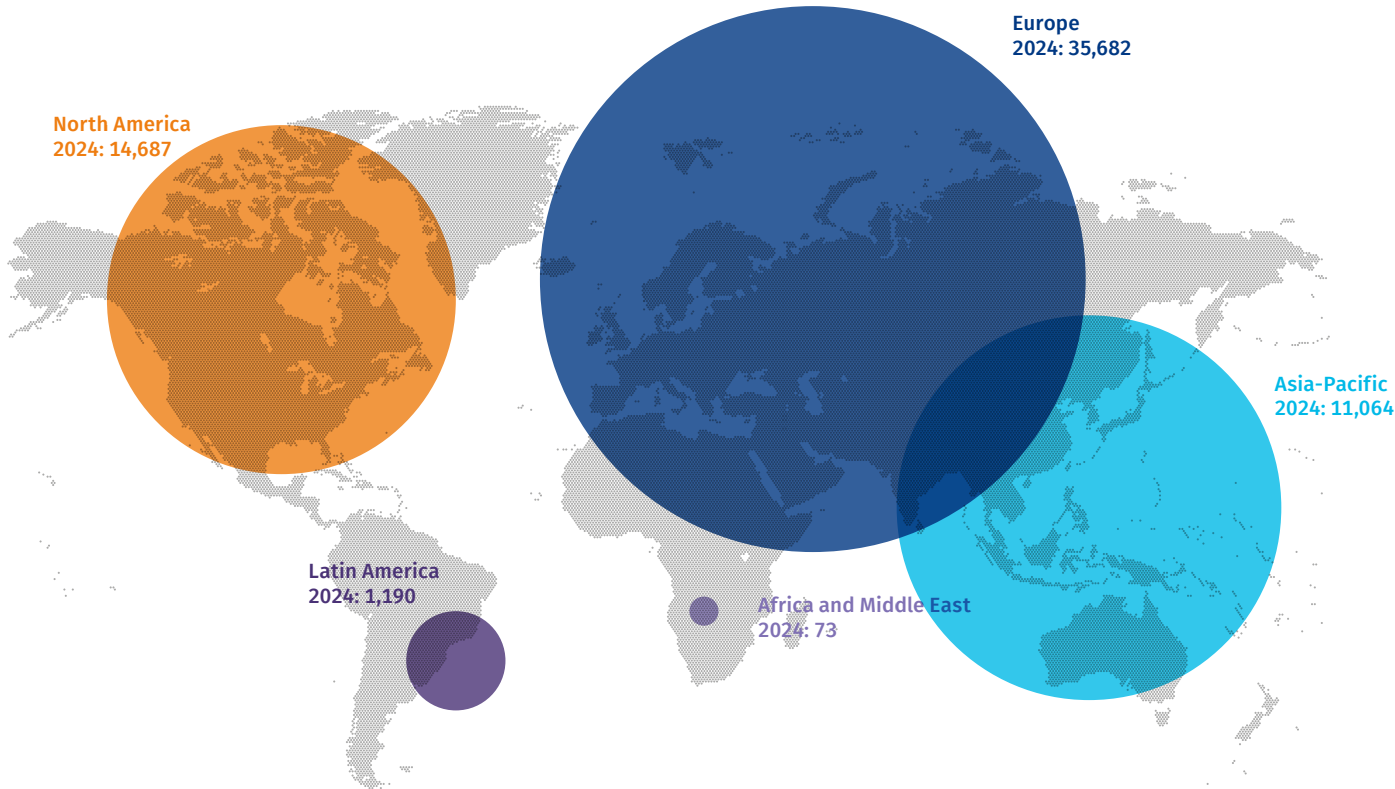
Joining Eurofins means choosing a highly decentralised network of independent companies that protects and nurtures individual entrepreneurship and puts increasing

efforts into ensuring all Employees and Leaders are well equipped to perform in their role and to pursue their career aspirations within our network. As a result, we have expanded the number of local and global initiatives and tools supporting their professional growth.

We look to offer our Employees and Leaders lifelong learning opportunities within a healthy working environment. We strive to provide a positive candidate and Employee experience during the entire employment lifecycle.

Global Headcount Figures

The total number of Employees within the Eurofins Network has continued to grow during 2024, driven by both extensive recruiting activities and new acquisitions. Total headcount at the end of 2024 was 62,696, an increase of 20% since 2020.



CASE STUDY

Eurofins Sustainability in Action

Developer Academy Programme

Eurofins GSC IT Solutions
NANTES, FRANCE

The annual Developer Academy in France focusses on recruiting and developing promising IT graduates, enhancing their developer skills, and transitioning successful participants into senior developer roles within our network.

The programme offers comprehensive training and mentorship, providing an ideal environment for participants to grow their IT expertise while learning from experienced colleagues. On average we have retained 4 out of 6 participants, transitioning successful participants into an experienced developer role within our network.

In 2024, we celebrated the 3rd edition of the programme, recruiting 6 new participants who will be joining us March 2025.

Total Headcount Split by Geographic Region

Region	2020	2021	2022	2023	2024
Europe	31,111	34,258	34,972	35,401	35,682
North America	12,538	13,460	14,503	14,469	14,687
Rest of World	7,867	10,274	11,904	11,928	12,327
Grand Total	51,516	57,992	61,379	61,798	62,696



Colleagues at Eurofins Pharma Quality Control, Les Ulis, France

CASE STUDY

Eurofins Sustainability in Action

Fast Forward European Graduate Programme

Food & Feed Testing
Environment Testing
EUROPE (MULTIPLE SITES)

Sponsored by our Environment Testing and Food & Feed Testing Business Lines in Europe, the Eurofins Fast-Forward European Graduate Programme continues to thrive. The first cohort of participants successfully completed the programme, with some participants already stepping into leadership roles and leading new projects across the Eurofins Network. The second cohort is currently in their final rotation, having worked on a range of impactful projects such as laboratory integration support, automation and process improvements, method optimisation, and data engineering among other.

Recruitment is already underway for the third cohort, who will begin their European Graduate Programme in September 2025.



CASE STUDY

Eurofins Sustainability in Action

Top Graduate and Leadership Programme Netherlands

Food & Feed Testing
Agro Testing
Environment Testing
BioPharma Product Testing
Forensic Services
IVD Clinical Solutions & Group and National Service Centres (Netherlands)



Eurofins companies of several Business Lines in the Netherlands successfully implemented a local two-year Top Graduate Programme beginning in 2021. The Business Lines hire fresh graduates from leading Dutch universities to develop Leaders for the future. These candidates have the opportunity to work on strategic projects for Eurofins Companies in Netherlands. Currently they are employed in 7 different Business Lines as well as in our Netherlands NSC.

In 2023 the scope of the programme was extended to include the Eurofins Campus in Nazareth (BE). The team behind the training and development programme continuously strives to optimise it to give the candidates the best experience and propel their careers within the Eurofins Network.

In 2024, 10 Top Graduates completed the programme and now continue their journey within Eurofins as Team Leaders, Operations Managers, Project Managers, Account Managers and Business Controllers. Also in 2024, one of the Top Graduates who joined Eurofins through this programme in 2021 was promoted to Business Unit Manager, displaying the benefits of the programme.

In 2024, we celebrated the 3rd edition of the programme, recruiting 6 new participants who joined us in March 2025.

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. It is part of Eurofins companies' ambition to be equally attractive to all type of candidates, independent of gender identity, race, or age and therefore avoid discrimination of any kind.

Workshops and trainings have been organised and tools have been created to ensure diversity is front and centre in all of our recruitment processes. Since 2022, 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 (male, female, non-binary, other or prefer not to disclose). 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).

Additionally, we have been training our recruitment team to also address this topic with our hiring managers, promoting awareness and sharing their knowledge to help our main stakeholders to be mindful about this bias so they work to mitigate it, and we ensure the topic is tackled not only in the attraction and HR assessment phase but throughout the full recruitment process.

Human Capital Development

GRI Standard/Disclosure: 404-2, 404-3, 205-2

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.



Colleagues at Eurofins Biolab, Milan, Italy

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.

64%

of the key employees and Leaders hired within the Environment Testing scope globally were filled by internal candidates.



Colleagues at Eurofins BioPharma Product Testing, Lancaster, Pennsylvania, USA

In a decentralised organisation like Eurofins, a network of independent companies led by entrepreneurs, people development matters are handled primarily at local level by the Business Unit or Eurofins Legal Entity Leaders themselves. We can count on multiple local and/or business line specific initiatives aimed at developing our Employees and strengthening our leadership pipeline. To unify best practices and foster co-creation, while respecting our profound entrepreneurial nature, we strive to share local initiatives with other colleagues around the world so that we build and leverage each other's experience. With this purpose, the Eurofins Academy was founded in 2018 and has acted since then as a unified learning platform for trainings that are either mandatory or valuable for the majority of Eurofins employees.

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 competences 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. In 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.

CASE STUDY

Talent Development Programme

Food & Feed, Agro & Sensory

EUROPE - MULTIPLE SITES



Recognising that talent development is a cornerstone of any organisation, Eurofins Food & Feed, Agro and Sensory Testing Business Lines in Europe continued their Talent Development Programme in 2024. With an aspiration to better get to know their internal talents and their strengths, the vision of this programme is to nurture a talent pipeline for the whole Eurofins

Food & Feed, Agro and Sensory scope in Europe by getting a better understanding of employees' professional and managerial skills, all while striving to inspire and motivate them. This will in turn help to identify development opportunities and training needs.

The main objective of the programme is to support Eurofins Leaders within

this scope to be even more skilled and have access to new and exciting opportunities as a result. The aim is to be able to develop, support and "see" all talent to then create a pipeline of highly motivated, inspired and skilled Leaders to guide Eurofins Food & Feed, Agro and Sensory into the future. After a successful first cycle of training where a highly ranked European Business School partnered

with Eurofins Food & Feed Testing, Agro Testing and Sensory and Market Research Europe to co-create and deliver outstanding training together with Eurofins Senior Managers as keynote speakers, the programme was further developed resulting in visibility of leadership potential as well as areas within commercial and operational excellence.



Training and Skills Development

GRI Standard/Disclosure: 404-2, 404-3

In 2018, Eurofins founded a central team, the Eurofins Academy with the aim of creating and delivering high quality trainings 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.



Eurofins’ colleagues at the GSC, Brussels, Belgium

Achievements in the Central Scope

To fulfil its mission, in 2022, the Eurofins Academy deployed a new learning management system (LMS) – the Eurofins Learning Centre (ELC) – to enhance the training experience for Eurofins Employees as well as training reporting capabilities. The platform is available to all Eurofins Employees and is offered in 21 languages. The ELC Trainings are organised, documented, and tracked on 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 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 are always aligned with equality and inclusion principles and equipped with the audio voice over, subtitles and notes.

Trainings developed by the Eurofins Academy are available in the central catalogue on the ELC and are the subject to continuous updates. In 2024 more than 100 trainings were available in this catalogue, with 28 published in 2024 alone. 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 2024 13 trainings were categorised as mandatory for every new joiner and 15 for every new Leader starting at Eurofins.

Additionally, the Eurofins Academy initiated the reoccurring assignment of crucial compliance trainings (8 in total, varying on the target audience) – to be annually assigned to employees. In 2024 more than 266,000 assignments of those courses were made. 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, all end with quizzes which must be passed to complete the course. To reach the target 95% completion rate for those courses within all Eurofins Companies, accurate, automatic, and regular reporting to Leaders and extra notifications measuring the completion of those trainings were introduced.

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

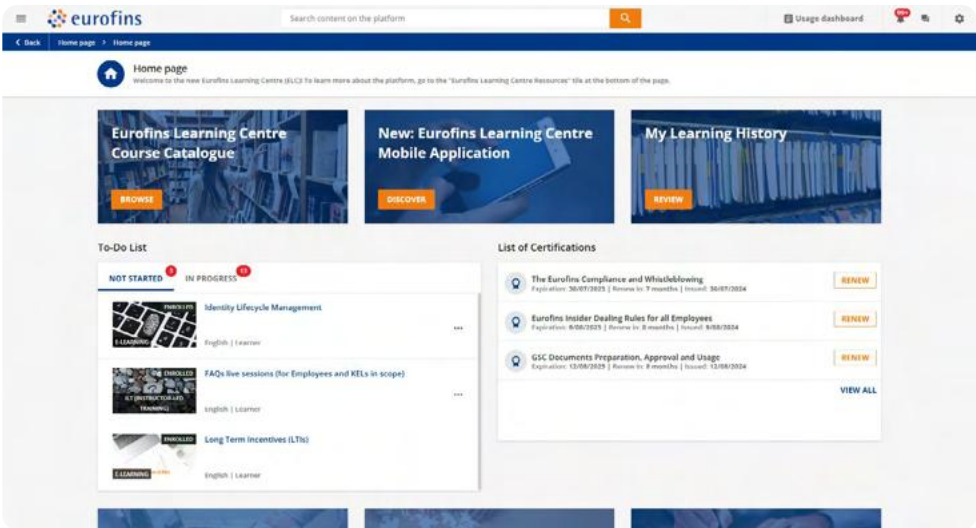
Enhancing Training Efforts in Local Scopes

In the spirit of Eurofins’ decentralised structure with locally empowered Leaders, the Eurofins Academy goes beyond providing the policy on supporting the local development of trainings. Another key priority is to ensure accessibility to both central and local trainings via the Eurofins Learning Centre. This is achieved by creating Local ELC Course Catalogues for qualified and certified Local Administrators, in addition to the central ELC Course Catalogue, where trainings directly developed by the Eurofins Academy are made available.

In just one year, we are proud to have now seen the creation of 25 catalogues with 1,882 trainings in total; covering 33% of all National Business Lines at Eurofins, with the goal to include even more in 2025 and ultimately achieve full coverage of all National Business Lines that are sizeable enough to drive training initiatives locally. These 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.

Eurofins Learning Centre



CASE STUDY

Leadership Development Programme

Eurofins Companies BRAZIL - MULTIPLE SITES

Eurofins Brazil facilitated more than 1,270 hours of Employee training between January and December 2024, for participants, 70% of whom were women, highlighting the commitment to equality in succession planning across all Eurofins Business Lines in Brazil (Food, Environment, Agrosience). The programme included courses on diversity and inclusion, addressing generational

conflicts, inclusion of people with disabilities, gender equality, and awareness of racial and ethnic issues. Additional topics covered included effective communication, constructive feedback, and leadership development. This focus on Employee growth continues, with plans to implement a leadership development skills programme in 2025.





Colleague at Eurofins Forensic Services, Feltham, United Kingdom

Local Training and Development Initiatives

In addition to the Eurofins Academy, our Employees enjoy dedicated training and development initiatives that are developed within their own Business Lines and sites. The provision of training programmes at Eurofins companies has been constantly growing over the past number of years. From predominantly face-to-face training delivery, Eurofins has adapted to a mix of e-learning, virtual live programmes using the functionalities of the Microsoft Teams platform, and some face-to-face training. Local programmes are designed to help our Employees who have just taken up a new role or are a new hire to build up critical skills and get acquainted with the local way of working.

While these local programmes predominantly target supporting our young talents in their first management roles, our commitment to Employee growth extends to internal mobility initiatives where the Group Service Centre participated and remains committed to promote internal mobility opportunities for all Eurofins employees. Below are some examples of local training, development and internal mobility success:

European Talent Programme for High Potentials

The European Talent Programme for High Potentials is a comprehensive initiative focussed on fostering future Leaders within Eurofins. It prepares and trains a talented pool of potential Leaders, so that they are ready to take on responsibilities at Business Unit levels across the Eurofins Network in Europe. The programme places a

strong emphasis on developing a profound understanding of Eurofins' business operations and growth strategy, ultimately enhancing the proficiency of our future Leaders. Additionally, it provides a platform for networking and team building, by creating connections among emerging and established Eurofins Leaders.

The programme originated in 2011 as "ScanNed", as a local initiative driven by National Business Line Leaders and HR Managers in Denmark, Sweden, Norway, and the Netherlands. Since then, it has evolved and expanded to meet the ever-changing needs of our organisation. In 2024, the programme celebrated a significant milestone with the inclusion of more than 32 Employees from 8 different EU countries showcasing its commitment to serving a diverse participant base. Notably, for the second consecutive year, over 60% of the participants were women, reflecting our ongoing dedication to promoting women talent and ensuring their access to leadership position opportunities.

The programme spans an 18-month period with training sessions and content aligned with the Eurofins Leadership Charter, covering areas such as Leading Self and Others, It's All About Customers, Operational Excellence, Understanding the Eurofins Business, Change Management, and Acquisitions. These focal areas ensure a comprehensive and tailored learning experience, further empowering future Eurofins Leaders.

The programme concludes with a diploma ceremony, which not only recognises the achievements of the participants who successfully complete the curriculum but also marks them as Leaders in the making.

Job Shadowing Programme at Eurofins Viracor BioPharma Services (USA)

Driven by a continuous effort to be more efficient and effective in their laboratory operations, Eurofins Viracor BioPharma Services offers a 'Job Shadowing' programme so associates can better understand all the roles and responsibilities within the company's workflows. The programme aims to foster understanding of roles and responsibilities typically outside of an employee's daily work scope to encourage better collaboration across departments, ultimately resulting in better results for clients.

Beyond providing a better understanding of the workflows, the programme also serves as a platform for associates

to engage in leadership and career development opportunities; associates can gain valuable insights into their potential career paths within the company. This not only facilitates personal growth but also enhances internal mobility, allowing individuals to explore and understand different facets of the organisation.

Since the programme's introduction in 2021 more than 60 associates have taken part in Job Shadowing events, with 33 events taking place in 2024, resulting in career development opportunities for employees, including some interesting examples below:

- The IT Technical Project team offered a new series of six job shadowing opportunities to better understand the roles and responsibilities of a Technical Project Analyst (TPA). The sessions are now available quarterly to any interested Viracor associate and are hosted by an analyst considered to be a subject matter expert or mentor in the respective processes. Each session covers one of six basic functions of the TPA role, including: a daily touchpoint for sprint deployments, help desk support and assay management, agile methodologies, discussion on the transition from CSV to CSA, a project workflow overview session, and excel spreadsheet workflow review. In 2024, four BP associates joined the sessions from other departments and four TPAs from Eurofins Central Laboratory joined to shadow the Viracor BioPharma TPA team. This initiative has and continues to improve collaboration both within Viracor BioPharma and across Business Units, ultimately allowing us to best serve our clients.
- Mechelle, a Clinical Laboratory Specialist shadowed the Technical Writing team and has been critical in supporting the team to meet client deadlines for summary reports. The scientist was also well prepared to assist the Technical Writing team when they had a period of decreased staffing.
- Treva, a remote Contract Specialist, shadowed Flow Cytometry testing. This improved her ability to write testing contracts, including turn-around time, for Flow Cytometry testing opportunities. In addition, it familiarised the contract specialist with workings of the laboratory that she had not previously encountered.

Eurofins Environment Testing in the USA Leadership Development Framework

Key to the success of any organisation is the development of qualified candidates for a sustainable leadership pipeline. Eurofins Environment Testing companies in the

USA strive to promote from within - both for Leaders and technical roles. To achieve this goal, a framework has been created to build a bench of qualified candidates and to provide clear career development paths for internal talent. Driven by a structured talent inventory and succession planning process, the framework consists of a suite of programmes, each targeting the specific needs of talents based on their leadership role and developmental needs.

The *Senior Leadership Development Programme* is for key Leaders and is designed to enhance operational knowledge and leadership skills. The central course curriculum focuses on how to drive functional areas of the business, including finance, sales and marketing, human resources and legal considerations. Additionally, the Core Leadership Development programme focuses on essential leadership competencies and courses are routinely offered for Leaders at every level.

The High Potential Programme cultivates those Leaders who have the potential to step into a Business Unit Manager role or functional leadership role within two years. The courses focus on finance and lean management as well as tailored trainings fitting the needs of the business.

The *Foundations of Leadership Programme* broadens learning and development opportunities by focusing on managers between a team Leader and Business Unit Manager role who are interested in being developed for a more senior leadership role. High potentials complete this programme as part of their development plan.

Building Leadership Excellence has been running since 2023 for Business Unit Managers, High Potentials and graduates of the Foundations of Leadership course. This programme focuses on honing the leadership skills needed to develop highly functioning, effective teams.

The newest onsite offering, Learning to Lead, is being launched in Q2 2025 and focuses on developing the next tier of leaders: supervisors, group leaders, team Leaders and those who are targeted for promotion to a leadership role. This programme helps leaders transition from an individual contributor role to a supervisory role.

The Coaching and Mentor programme is available to help High Potentials, new Business Unit Leaders and other Leaders on a growth track to sharpen specific skills to prepare them for future roles.

People, Health and Safety

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

In accordance with the European Sustainability Reporting Standards, this section, providing a comprehensive overview of Eurofins Group’s commitment to their Employees and contractor’s health and safety, reflects our strategic initiatives, performance metrics, and future goals related to Employee health and safety, emphasising our commitment to fostering a safe work environment and adhering to relevant regulatory frameworks.



Colleagues at Eurofins Pharma Quality Control, Les Ulis, France

Considering the customer mapping of Eurofins activities, the personal safety of consumers and / or end-users is outside the scope of Eurofins’ policy on Health and Safety, which focuses on our Employees and contractors. Eurofins’ activities are more B2B oriented and therefore, the identified indirect impact on the safety of consumers and end-user relates to Eurofins’ ability to deliver accurate results, in compliance with all the highest testing standards and regulation. As Eurofins doesn’t engage directly with consumers and end-users, the safety impact of the analytical results obtained by our laboratories is indirect, going through third parties and complex supply chain of production and delivering products or services to the end-users. As a consequence, the unlawful use or misuse of the undertaking’s Eurofins products and services by Eurofins’ customers toward consumers and end-users falls outside the scope of Eurofins’ responsibilities.

The safety of our Employees always comes first, and we conduct all business in compliance with responsible social and safety policies. [The Eurofins Group Health and Safety Policy](#) sets out Eurofins’ approach in relation 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.

A successful Environmental Health and Safety (EHS) strategy relies on a strong governance structure and on capturing the right metrics. 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. In 2024, a process was developed and implemented for ensuring each Managing Director defined and documented their Health and Safety targets for 2025. Those targets are defined in accordance with the Group objectives for Health and Safety and are also adapted to the local business specifications.

The Managing Directors are supported by appointed Health and Safety Champion, and representatives from various Business Units, who are responsible for the KPI data collection, the target set up, and continuous improvement by implementing and the monitoring best practices. Eurofins understands the importance of tracking and managing workplace incident metrics. More than 90% of laboratories within the Eurofins Network are monitoring safety related incidents. Fatalities (Employee and contractor), Total Recordable Incident Rate (TRIR) and Lost Time Incident Rate (LTIR) are being tracked and reported



Eurofins Pharmacology Discovery Services, Taipei, Taiwan

and additional efforts are underway to expand the reporting scope of these metrics to facilitate consistent measurement of safety performance across all sites. In order to ensure complete alignment among our many sites, the definition of our Health and Safety metrics are presented in a specific internal policy.

Eurofins created an active network of over 400 local Health and Safety Champions in each country we operate in from all Business Lines. Those Health and Safety Champions are not only in charge of the reporting process for the 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 our employees. The regular quarterly global

virtual meetings organised with the community of Health and Safety champions are a formidable opportunity for sharing Health and Safety knowledge and best practices, aligning on understanding of KPI definition, and creating bridges with the Risk department. In 2024, we have made great progress in the measuring and understanding of each reportable incident via root cause analysis. We aim to publish the corresponding data in line with CSRD requirements once applicable to Eurofins.

During 2024, a Health and Safety internal site accessible to every Eurofins Employee was created. This site contains the presentations shared during the meeting with the network of Health and Safety Champions, some trainings and toolboxes which can be used to continuously improve Health and Safety performance, and links to resources. These resources are not only useful to the community of Health and Safety Champions but also to all Eurofins Employees facilitating better understanding and preparedness to identify at risk situations. This proactive approach reflects our commitment to safety and continuous improvement.

Operating laboratories in various countries presents unique challenges, for example different regulatory standards, safety practices and risk factors. Additionally, the nature of laboratory work often involves handling hazardous materials, conducting intricate experiments and using sophisticated equipment. This complexity inherently increases the likelihood of incidents, that is

CASE STUDY

Eurofins SunDream
Environmental
Technical Co. Ltd
TAIWAN

Hold Health Promotion Seminars for Employee Well-being

Employees spend over one-third of their day at work, leading to physical fatigue and psychological stress, which can pose health risks over time. Since 2020, Eurofins Taiwan SunDream Environmental Technical Co. Ltd has implemented on-site health services and organised health promotion seminars addressing common

health issues. The goal is to empower Employees to identify the sources of their health problems through guidance from external professionals and adopt effective improvement strategies to reduce health risks. The seminars include 3 sessions on physical health and 2 on mental health.

why, by adhering to Group guidance and committing to ongoing improvement, our Leaders can foster an environment where safety is prioritised and embedded into the organisational culture, ultimately leading to enhanced Employee well-being and operational success.

It is with great sadness that the Group reports four work-related fatalities in four separate tragic incidents in 2024, three of which were contractors and one of which was a Eurofins employee. One fatality happened on the road, two within our Laboratory Operations and one was a fall accident during a work break. We will continue to improve our Health & Safety programmes to prevent these dramatic events from occurring.

The health and safety of our Employees and our non-Employee workers always comes first and is the top priority for the Leaders within the Eurofins Network. We conduct all business in compliance with responsible social and safety policies and the Eurofins Group Health and Safety Policy which sets out Eurofins’ approach in relation to the assessment and control of health and safety risks arising from business activities. These fatalities reinforce our determination to work to ensure that our work activities do not negatively affect the safety and health of our people. In the case of each incident, immediate thorough investigations were initiated to fully understand the scope of the accidents. From there, corrective and preventative actions were taken where applicable, and key learnings and measures were shared with our global network of over 400 Health and Safety Champions to increase risk

awareness and facilitate the implementation of applicable preventative measures.

Safety training of all our Employees is also critical to ensuring awareness and compliance. Through the Eurofins Learning Centre, a global mandatory course “Fire and Flammable Awareness” is offered to all Employees and is available in 17 languages. In addition, many Eurofins subsidiaries have local training sessions and site-specific procedures that all Employees are required to complete. Some examples include Fire Extinguisher training, Personal Protective Equipment (PPE) policies, and building emergency evacuation procedures. In addition, the Global virtual meetings with all the Health and Safety Champions are recorded and made available to Eurofins Leaders. Eurofins operates several laboratories that have already opted for voluntary external recognition demonstrating their commitment toward Health and Safety standards. Several Eurofins Legal Entities are already recognised according to different international standards such as OSHAS 18001, ISO 45001, MASE, which are all internationally recognised standards for Occupational Health and Safety management.

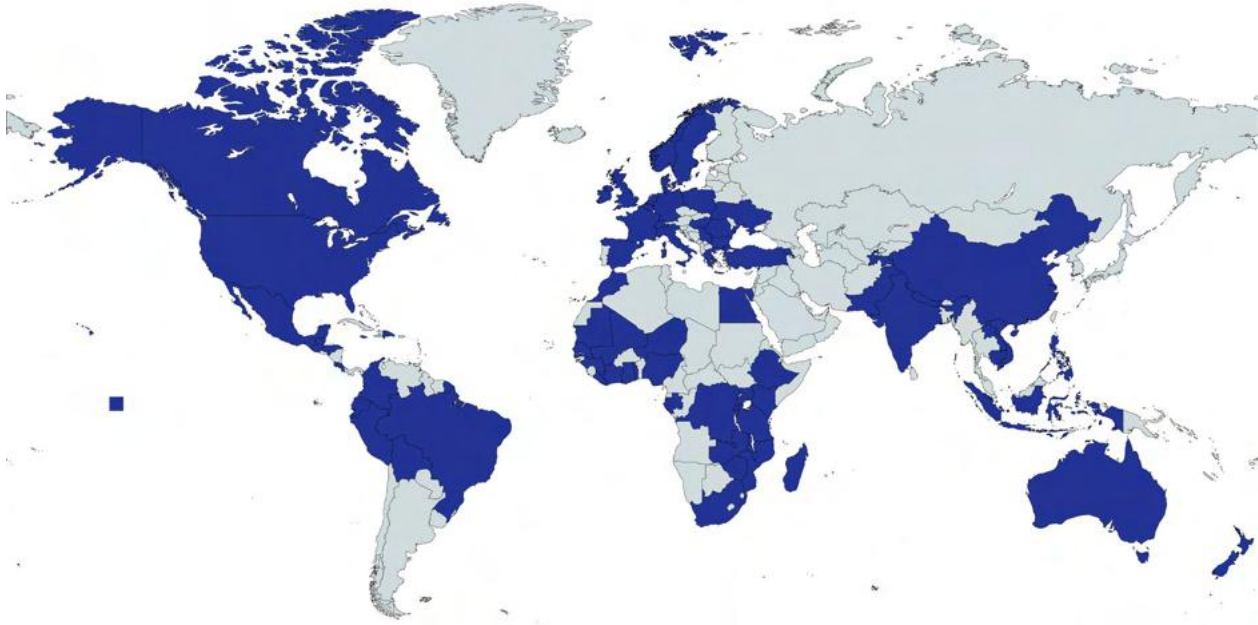
Eurofins strongly encourages all the different legal entities to use external recognition systems, such as Accreditation Bodies, for recognising their work and the implemented processes regarding the management of the Health and Safety, as well as for demonstrating their continuous improvement in increasing the well being of their employees.

Giving Back

GRI Standard/Disclosure: 413-1

The Eurofins Foundation

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.



Notes: Map of initiatives Eurofins supports across the world

Background & Overview

Every year, many Eurofins companies and laboratories engage in activities to support local charitable organisations, and since its official creation in 2019 as a Public Interest Foundation, the Eurofins Foundation has been providing financial support to NGOs, charities, and not-for-profit social enterprises in the areas of: environmental protection; nutrition and health; and inclusion, diversity and equality. The Eurofins Foundation also offers support to student research projects which aim to contribute to a safer and healthier world but lack sufficient financial resources.

The Eurofins Foundation is managed by a Secretariat, supported by a Steering Committee, elected for a three-year term, which as of December 2024 was comprised of 16 Eurofins Employees representing our major business lines and geographic footprint.

For full details about the scope of the Eurofins Foundation, please visit our [website](#).

Since its inception in 2019, the Eurofins Foundation has disbursed 382 grants and in 2024, committed to an additional 75 grants to support projects in numerous countries around the world.

Our Donations in 2024

In 2024, the Steering Committee and Secretariat of the Eurofins Foundation reviewed 886 applications and selected 75 (8%) for funding.

A few examples of the many impactful projects that the Eurofins Foundation is supporting in 2024 are on the next page. For full descriptions of the projects the Eurofins Foundation has supported to date, please visit our [website](#).

CASE STUDY

Prevention Challenge

Eurofins Environment & Tribology

FRANCE, BELGIUM, PORTUGAL, POLAND, & ROMANIA

In 2024, Eurofins Environment & Tribology launched the first edition of the Challenge Prevention, a two-month initiative engaging over 60 Eurofins entities in France, Belgium, Portugal, Poland, and Romania. Designed to highlight best practices and raise awareness on safety, the challenge encouraged teams to be proactive through discussions, workshops, and hands-on activities—all while maintaining a record of zero accidents.

Over 73 suggestions for improvement were proposed to the committee, showcasing the teams’ commitment to enhancing safety.

Notable actions included fire evacuation exercises with a local fire department in Portugal, vehicle safety improvement suggestion in France to utilise flashing beacons to reduce risks, and ergonomic upgrades like stainless steel risers that eliminated back pain for employees.

The initiative strengthened collaboration and safety culture across all participating laboratories. The top three entities were rewarded cash prize to reinvest in prevention, showcasing Eurofins’ commitment to continuous improvement in health and safety.

eurofins foundation

Vita

Sustainable Stoves: Empowering Women for Healthier Homes

Project Country: Ethiopia

Vita is a non-profit organisation dedicated to promoting sustainable development and improving livelihoods in rural communities across East Africa. With a focus on environmental sustainability and economic empowerment, Vita implements projects and initiatives that address critical challenges such as poverty, food insecurity, and climate change. By collaborating with local communities, governments, and partner organisations, Vita designs and implements innovative solutions tailored to the specific needs and contexts of each community.

Key areas of intervention include access to clean water and sanitation, renewable energy solutions, agricultural development, and capacity-building programmes. Vita is committed to fostering long-term positive impact and empowering individuals and communities to build resilient, thriving futures.

To help address the pressing environmental and health challenges associated with traditional cooking methods in rural Ethiopia, Vita launched a project to increase the adoption of sustainable fuel-efficient cookstoves. The project aims to improve indoor air quality, and chest, eye, and heart health, reduce chronic back pain and burns, create better access to education for girls by minimising the hours spent gathering wood and reduce deforestation rates, carbon emissions and soil erosion.

In 2024, the Eurofins Foundation supported this project, helping Vita to reach about 3,300 people in the Gamo region of Ethiopia, and make a significant step towards Vita's broader goal of supporting 250,000 people across Ethiopia in 2025 as part of its larger stove programme.



Anahat For Change Foundation

Gendering Agriculture: A Kitchen Garden Project to Uplift the Community

Project Country: India

Founded in 2018, Anahat For Change Foundation inspires people to fight for the rights of women and girls by catalysing leadership in communities and building larger movements of change to address the deeply rooted cultural norms that perpetuate gender-based discrimination and violence. By empowering women with livelihoods and knowledge, the women can live their lives with respect, dignity, and freedom from violence. To date, the Anahat For Change Foundation has reached more than 4,500 families across India.

Ten years ago in North Bengal, the factory in the Lankapra and Dalmore Tea Garden was suddenly closed, leaving more than 9,000 tea workers without employment and in financial hardship. The closure also caused the rates of school dropouts, human trafficking, and domestic violence to increase dramatically. In addition, without economic stability, vitamin and mineral deficiencies have created "hidden hunger" in the tea garden population. To help address these challenges, the Anahat For Change Foundation will support families to create kitchen gardens, providing the rural resource-poor communities with a platform for innovation in supplemental food production as well as an opportunity to improve their livelihoods. Family labour, especially the efforts of women, will be particularly important in the management of these gardens and in making kitchen gardening a profitable initiative.

In 2024, the Eurofins Foundation selected this project, helping Anahat to begin creating a sustainable model for families which improves income levels and creates a daily source of nutritious food.



eurofins foundation

Science From Scientists

During School STEM Enrichment Programme in the Twin Cities

Project Country: USA

Science from Scientists (SciSci) is an award-winning, American nonprofit organisation with a mission to teach and inspire the next generation to identify and solve real-world problems by improving STEM (science, technology, engineering, and math) literacy. Its signature programme sends real scientists into classrooms to deliver hands-on, minds-on STEM lessons to students during school hours. By inspiring students, building their confidence, igniting their interests, and developing their knowledge and skills, SciSci aims to create talented, competent individuals and change life trajectories.

SciSci’s “In-School Module-Based Program” (ISMB) is a STEM education initiative designed for elementary and middle schools and has been shown to improve science proficiency scores by 10%. The programme pairs each partner school with two real scientists who blend their expertise in science and education to deliver hands-on, mind-on STEM lessons to students. With 8-16 bi-weekly visits throughout the school year, the two dedicated SciSci Scientist Educators build personal relationships with students. This consistent interaction during school allows all students in a grade, not just those in after-school programmes, to fully explore a variety of STEM topics, maximising engagement and fostering a strong STEM identity among students, encouraging them to see themselves as future scientists and engineers. Additionally, the programme integrates career connections into lessons, exposing students to diverse STEM professions and helping them understand the relevance of STEM topics in their lives.

In 2024, the Eurofins Foundation selected to support 500 students receiving SciSci’s ISMB programme in 13 schools in the “Twin Cities” (Minneapolis – Saint Paul). Of the students, 75% are from ethnic/racial minority communities.



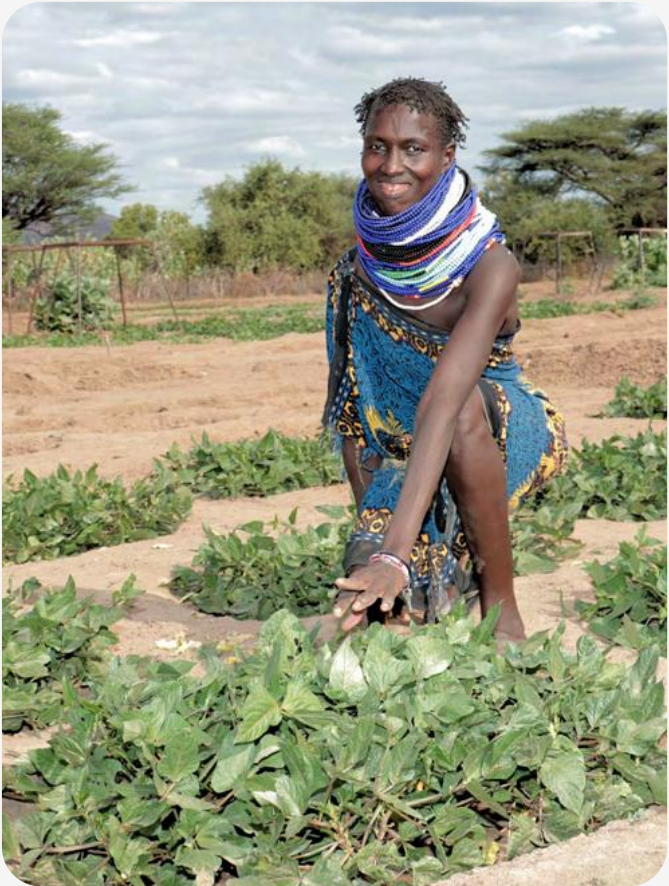
BOMA

Nurturing Health, Nutrition, and Sustainable Livelihoods for Last-Mile Communities Through REAP for Nutrition

Project Country: Kenya

BOMA is a Kenyan non-governmental organisation (NGO) pioneering a transformative approach to alleviating poverty and food insecurity and empowering women and girls in the drylands of Africa. BOMA works to provide the people and governments of Africa’s drylands with economic inclusion programmes that increase resilience to multiple crises. In an era marked by global crises encompassing conflicts, climate fluctuations, inflation, and other shocks, BOMA’s poverty graduation model, the Rural Entrepreneurship Access Program (REAP), helps ultra-poor women start and build businesses and savings groups, increase their household financial and food security, build their resilience to emergencies and shocks such as droughts, invest in their children’s health and education, and increase their voice, choice, and agency in their households and communities. Since 2009, BOMA has helped more than 898,680 women and children break the intergenerational cycle of extreme poverty by establishing more than 44,559 businesses and 6,461 savings groups.

Children in the Arid and Semi-Arid Lands (ASALs) of Africa are vulnerable to acute malnutrition that has persisted at emergency levels. Malnutrition causes household members, especially children and adolescent girls, to suffer from preventable and treatable diseases that compound their vulnerability. To help address these challenges, BOMA launched REAP for Nutrition (R4N) – a nutrition sensitive REAP adaption. R4N helps participants exit from generational extreme poverty according to a graduation criteria of food security, sustainable livelihoods, shock preparedness, and human capital investment. Participants gain financial stability and nutrition



knowledge through R4N, which helps them lead healthy and resilient families.

In 2024, the Eurofins Foundation selected to support the R4N project, enabling BOMA to provide nutrition modules and tailored interventions like cooking demonstrations and business training to 3,000 direct participants and 15,000 indirect participants in the Kenya-Ethiopia border in Moyale, building on the success of its 2022-2023 pilot programme.

Governance

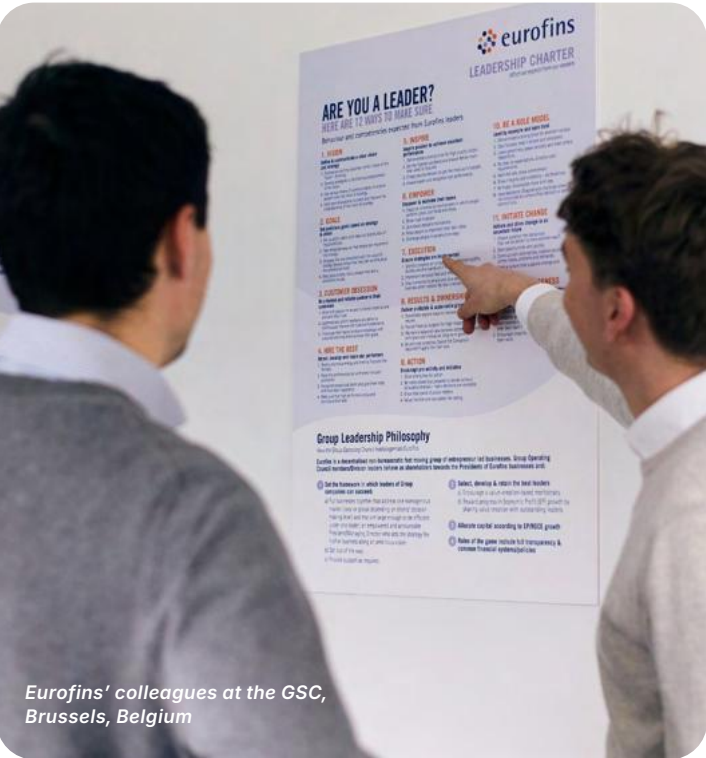
- Corporate Culture
- Sustainability Governance
- Corporate Governance
- Sustainable Procurement & Supply Chain Management
- Honesty, Integrity & Human Rights
- Enterprise Risk Management
- Quality Management
- Information & IT Operation Security
- Product & Service Quality



Corporate Culture

GRI Standard/Disclosure: 2-12

The Eurofins Group Code of Ethics serves as a standing guideline for all people working for, or with, the companies belonging to the Eurofins Network.



The Eurofins Group Code of Ethics serves as a standing guideline for all people working for, or with, the companies belonging to the Eurofins Network. It is designed to set out a series of ethical conduct principles which support Eurofins’ values of Customer Focus, Quality, Competence & Team Spirit and Integrity. It is not intended to be limited to the areas which it addresses specifically, and it should be interpreted in accordance with the general principles stated in Eurofins Values. 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 in line with this Code of Ethics and Eurofins Values, 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 this 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 that are respected through the implementation of the Eurofins Group Code of Ethics are:

- International Labor Organization;
 - 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 customs addressing slavery, slavery-like practices and forced labour child labour laws, equal opportunity and fair employment.

The compliance statement within the Eurofins Group Code of Ethics policy describes the consideration given to the key stakeholders: “Ethical and compliant behaviour is a core value of our business. Our clients, suppliers, Employees and other stakeholders have to be able to rely on absolute integrity from our part. As such, it is non-negotiable. All our activities rely on and require ethical and

compliant conduct of our Leaders, Employees and partners in all aspects of our companies’ business.”

The policy is made available to all affected stakeholders on the [Eurofins Core Compliance Documents](#) webpage, through mandatory annual ethics training for Employees and tracking of Code of Ethics compliance with suppliers.

Sustainability Governance

GRI Standard/Disclosure: 2-9, 2-11, 2-12, 2-13, 2-14, 2-15

The Board of Directors is currently composed of eight members, six of whom are non-executive and of those six, five 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>).

Board of Directors

The current members of the Board of Directors are as follows (including 3 Luxembourg nationals, 3 French nationals, one German national and one Italian national).



Dr. Gilles Martin

- Founder of Eurofins Scientific
- Chairman of the Board and Chief Executive Officer



Valérie Hanote

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



Patrizia Luchetta

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



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
- Former Chief Human Resource Officer at SES
- Chair of the Nomination and Remuneration Committee, Member of the Sustainability and Corporate Governance Committee



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 and Corporate Governance Committee
- Former head of audit practice at PwC Luxembourg



Ivo Rauh

- Board Member since 2021; current term expires in 2025
- Former executive Board Member at DEKRA SE
- Member of the Sustainability and Corporate Governance Committee and of the Nomination and Remuneration Committee



Erica Monfardini

- Board Member since 2024; current term expires in 2025
- 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

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 robust understanding of opportunities, issues and risks, inclusion of different concepts, ideas and relationships, 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

The ultimate objective to achieve female / male parity, the Board 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 relevant to the extent they bring the necessary skills and experience to the Board; however, the tenure on the Board 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 the approval at the Company's AGM of shareholders the appointment of new directors who have the necessary qualification and will bring competences to the Board in the field inter alia of international expertise, operational and industry expertise, technology / digital expertise, risk management expertise, financial and human resources expertise as well as Environment, Social and Governance (ESG) expertise.

The Company's Board of Directors has delegated to the Sustainability and 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 and 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.

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/EU, 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 integrated ESG report to be submitted to the Company's Board of Directors for formal approval based on the recommendation issued by the Audit and Risk Committee.

As of 31 December 2024, the Sustainability and Corporate Governance Committee consisted of the following members:

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

The Sustainability and Corporate Governance Committee held five meetings in 2024 and the attendance rate of the Committee members was 100%.

During the meetings, the Sustainability and Corporate Governance Committee discussed sustainability (Environment, Social and Governance or ESG) and corporate governance related topics relevant to the Eurofins Group.



Eurofins Genomics,
Louisville, Kentucky, USA

The Sustainability and Corporate Governance Committee particularly focussed on the following topics:

- | | | |
|--|--|--|
| <ul style="list-style-type: none"> • Review and approval of the Eurofins 2023 ESG report; • New or amended lease agreements with related party; • Verification that all related party leases have been reviewed; • Schedule of planned lease amendments and renewals in 2025; • Discussing ESG strategy alongside the double materiality assessment exercise; • Discussing feedback received from ESG rating agencies and proxy advisors on Eurofins' ESG report and discussing improvement proposals for the 2024 ESG report; • Discussing progress made on ESG key metrics and reporting disclosures to be included in Eurofins' 2024 ESG report; | <ul style="list-style-type: none"> • Discussing ESG governance in coordination with the Executive Sustainability Committee; • Discussing progress in Diversity, Equity and Inclusion initiatives made in 2024; • Discussing ESG incentives incorporated into the Group purchasing and procurement policy with third parties; • Follow-up on the 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); • Discussing progress made in relation to the EU Taxonomy and SBTi enrolment; • Discussing Group Risk management framework with a focus on climate change related risk exposure; • Discussing ethics and compliance and | <ul style="list-style-type: none"> whistleblowing activity in 2024; Self-assessment of the internal functioning of the Committee; Review of the Company's Related Party Transactions Policy; and Regular review of the Committee's terms of reference. <p>It should be noted that in 2023, both Patrizia Luchetta and Evie Roos have 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.</p> |
|--|--|--|

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.

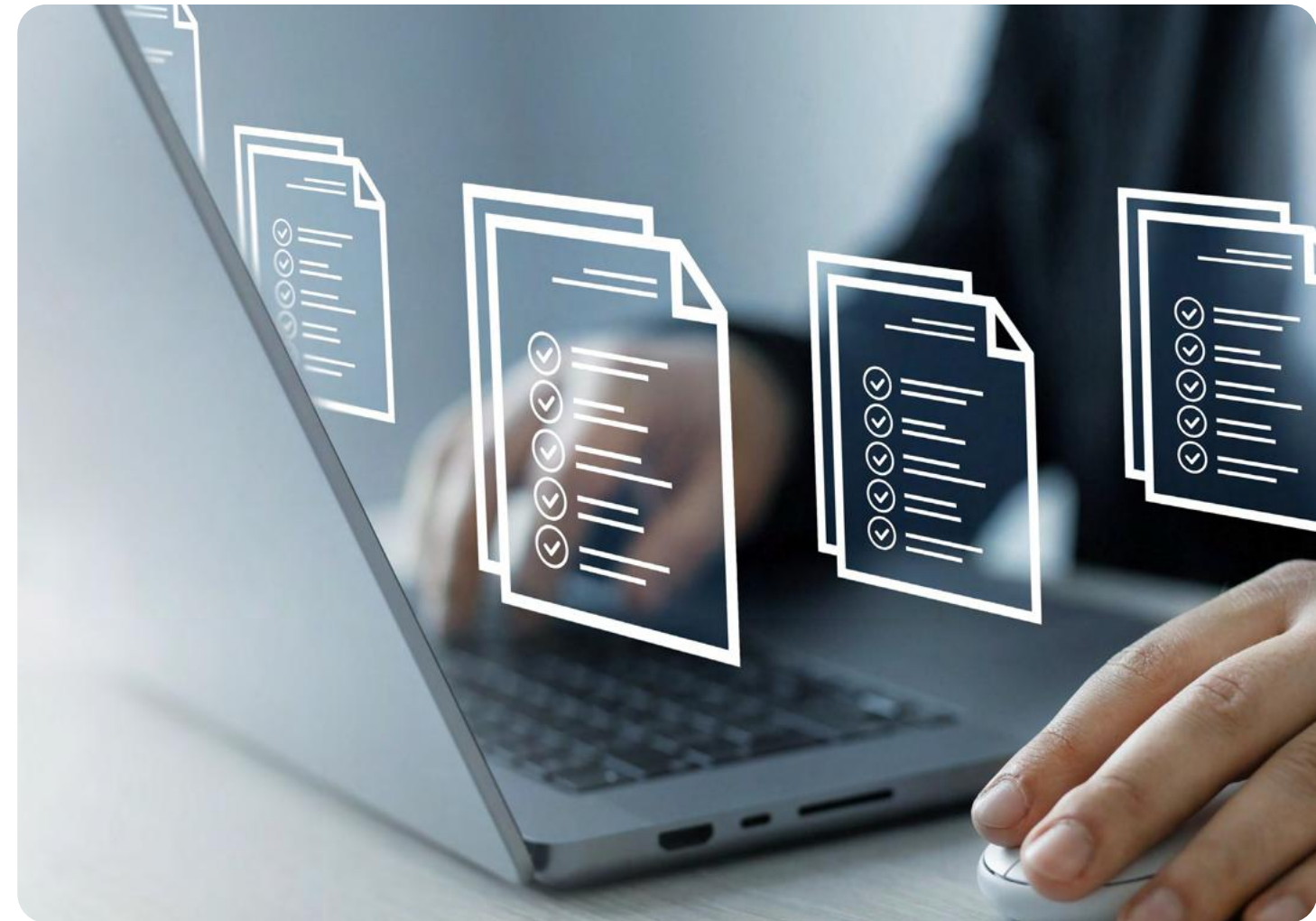
This is why the Board:

- Recognises its responsibility towards all the 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.

In 2024, the Executive Sustainability Committee continued to meet on a monthly basis to review, implement and deliver critical aspects of Eurofins’ ESG initiatives. The 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.

As of 31st December 2024, the Executive Sustainability Committee consisted of the following members:

- Laurent Lebras, Chief Financial Officer
- Dr. Christian Wurst, COO Food & Environment Testing
- Bernard Wang, Head of Investor Relations
- Régis Gitareau, Senior Finance Director Service Centres
- Stefan Schuppisser, Director Performance Management
- Christina Leslie, Senior Director Corporate Sustainability



Executive Sustainability Committee



Laurent Lebras
Chief Financial Officer



Dr. Christian Wurst
COO Food & Environment Testing



Bernard Wang
Head of Investor Relations



Régis Gitareau
Senior Finance Director Service Centres



Stefan Schuppisser
Director Performance Management



Christina Leslie
Senior Director Corporate Sustainability

The Executive Sustainability Committee is responsible for:

- Facilitating the delivery of our ESG roadmap including expanding reporting of KPIs;
- Oversight of Project Owners’ data collection efforts and archival of data;
- Monitoring relevant trends and developments in sustainability and reporting to the GOC and the Board if programme improvements or enhancements are recommended;
- Reporting to the GOC and the Sustainability and Corporate Governance Committee on the progress made related to data collection and KPI reporting;
- Ensuring the Eurofins Group continually improves ESG initiatives and reporting.

The Board of Directors and the Executive Sustainability Committee will look to make further progress in 2025 by working together to embrace and comply with the forthcoming European legislation to implement the Corporate Sustainability Reporting Directive (CSRD) in fiscal year 2025.

Corporate Governance

GRI Standard/Disclosure: 2-9



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 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 2024. The Corporate Governance Charter can be found on our website under <https://www.eurofins.com/about-us/corporate-sustainability/governance/>.

Sustainable Procurement and Supply Chain Management

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

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 in regard 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 to the same set of values.

The 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 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, 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 on 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, and to promote best practices 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. In 2024, Eurofins’ Supplier Code of Ethics has been separately agreed to or acknowledged by vendors accounting for more than 58% of Eurofins’ total purchasing spend and 90% of core supplier spend.

Honesty, Integrity and Human Rights

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 integrity and competence from each Eurofins laboratory and each Eurofins employee.

Full compliance with these values and all associated laws, regulations and policies is the outcome of an organisation meeting its obligations and is made possible and sustainable by embedding a value of compliance and ethical behaviour in the culture of the organisation 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.

Our Eurofins Vision, Mission and Values provide the basic foundation of how entities within the Eurofins Network shall do business. Within this framework, we expect our 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 like a strict anti-bribery and anti-corruption commitment and an unconditional commitment towards legality and compliance with labour laws, it extends to including the four fundamental principles contained within the International Labour Organization (ILO) Declaration and commits to supporting human rights in line with the stipulations contained within the Universal Declaration of Human Rights. Furthermore, requiring our suppliers to comply with and acknowledge

the Eurofins Code of Ethics sets clear expectations to ensure compliance with labour laws and human rights stipulations within our supply chain. The Eurofins Group Code of Ethics is also further described under [Social](#).

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](#)
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](#)



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 are mandatory for all Eurofins Employees and leaders. To pass the training, a mandatory test has to be taken, with 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. The online training for the Eurofins Group Code of Ethics was taken and successfully completed by 54,800 of our Employees in 2024. The related online training for Ethical Behaviour at Laboratories, which is tailored to an audience working in our laboratories, has been successfully completed by 47,135 Employees in 2024. The training on the Eurofins Group Anti-Bribery Policy has been successfully passed by 54,571 Employees and Leaders in 2024. Going forward, the online trainings for the Eurofins Group Code of Ethics and the Eurofins Group Anti-Bribery Policy, among others, will be a mandatory onboarding element for every new Employee joining the Eurofins Group, targeting a 100% completion rate.

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. On the Whistleblowing Point of Contact, issues can be raised confidentially, maintaining the whistleblower’s anonymity if he/she wishes so.

The reports enable Eurofins to address and correct inappropriate conduct and actions that breach the Eurofins Group Code of Ethics. In 2024, a total number of 47 reports were recorded via the internal and external whistleblowing channel. Of those 47 reports, 32 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 4 cases resulted in a confirmed compliance breach, typically combined with remedial action.

Enforcement of compliant behaviour is further fostered by a comprehensive internal and external auditing schedule. To safeguard financial integrity with a special focus on preventing corruption and bribery, 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 audit or not. In addition to this, special audits specifically focussed on corruption and bribery were conducted by internal auditors with the support of external auditors as required.

Enterprise Risk Management

GRI Standard/Disclosure: 2-12, 2-14, 2-23, 416-1

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 below. These committees include the Audit and Risk Committee, the Sustainability and Corporate Governance Committee, the Group Operating Council and the Executive Risk Committee.

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)
Risk Taxonomy	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 Inform. 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 Monitoring				
		Hazards (Fire, Natural Disasters, Pandemic)					

Risk Oversight	Board of Directors		
	Audit and Risk Committee		
			Sustainability & Corporate Governance Committee
	Group Operating Council		
	Executive Risk Committee		

- Committees with direct involvement of Board members
- Committees formed by Leaders delegated by the Board

The Audit and 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 and 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 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 is composed of the Chief Financial Officer, Chief Operating Officer Food & Feed and Environment

Testing, the GSC Head of Purchasing, Legal, Risk and Insurance, and the GSC 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 financial and non-financial nature. 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. The 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 GSC Risk Manager and the Executive Risk Committee to assess the requirement of improvement actions.

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 Eurofins Scientific S.E. Group Service

Centre are followed and escalating risks that could be material at a consolidated level. A detailed list of all risks that Eurofins’ management reasonably expects to face is provided in Risk Factors, of the [2024 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.

Market and Industry

Risk Category	Possible Consequences	Main Mitigations
Market Dynamics – Competitive Landscape , including: - industry consolidation trends resulting in more competition among big players in terms of customer, staff and companies acquisition, - increasing competition between kit/ instrument manufacturers that could gain market share by offering quick tests that are less accurate but cheaper (on-site testing), - new (or growing) specialised players, with innovative service offerings and/ or different business models, in specific market segments, - failure to innovate services and business models.	- Price reduction of tests and services provided by Eurofins companies, - shift in customer preferences, impact on demand for Eurofins companies’ services and a reduction of market share, - adverse effect on the Group’s profit margins, financial position and operating results.	- Continuous development of new and innovative services, - focus on high quality and reliability, - flexibility and excellence in customer service, - short Turn Around Time (TAT), - business diversification in many regions and various market segments, - empowered Leaders in a decentralised organisation, allowing for the fast, local monitoring of threats and identification of suitable mitigation strategies, - proven track record in successful acquisitions of laboratories, facilitating access to new technologies and markets, - standardisation and industrialisation of processes to lower costs and increase quality, - regular strategic business line reviews at regional level, - systematic customer satisfaction measurement (Net Promoter Score® - NPS), - initiatives to strengthen Eurofins’ brand, - digitalisation and seamless digital customer experience.
Market Dynamics – Changes in Legal Requirements , including: 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).	- Adverse effect on the demand for, and/or prices of Eurofins companies’ services, - restricted ability to do business in existing and/or target markets, - adverse effect on the Group’s operating results and earnings.	- Decentralised monitoring of regulatory environment and political developments applicable to Eurofins companies and in their national or regional groupings, - many Eurofins scientists are highly qualified and serve on governments and industry associations’ standardisation and technical committees.
Macroeconomic Trends , including: - persistent inflation and high interest rates, - global market slowdown, - geo-political decisions that lead to conflicts or unstable economic conditions.	- Adverse effect on the Group’s profit margins, financial position and operating results, - interruption of business, operations, disruptions along the supply chain, or restricted ability to do business in existing and/or target markets.	- Regular strategic business line reviews at regional level, - set of margin protection activities, such as the regular monitoring and adjustment of selling prices, cost management, the stringent monitoring of purchase orders’ compliance, and the active negotiation of purchasing prices of commodities, - business continuity planning.
Mergers, Acquisitions, and Divestitures , including: - incorrect evaluation of the M&A target and of the market potential, - Improper integration of acquired businesses and consequent loss of clients.	- Reputation damage, loss of clients and trust due to unforeseen negative publicity, legal issues, or quality problems, - financial impact including overpayment, asset impairment, or post-merger financial performance below expectation, - potential intricate legal challenges.	- M&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, - risk-adjusted ROI to evaluate possible deals, - holdback or earn-out clauses to incentivise sellers’ continuous involvement and based on future performances, - 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.
Communication , including: - misjudgment of material information/event and non-timely disclosure to capital markets; - negative publicity driven by the dissemination of rumours and false allegations (e.g., short seller attack, negative / misleading media reports).	- Reputational impact on stakeholders’ confidence, negatively influencing the share price and/or the conditions to access financial markets; - potential investigations by authorities and increased scrutiny by regulators; - potential fines (for company and/or individuals); - potential lawsuits filed by shareholders to the company or its directors for fraud or negligence; - organisational effort to defend against and manage the fallout from negative publicity.	- Mandatory training for all Employees on Eurofins Group Insider Dealing Policy, as formalised in Eurofins Group Code of Ethics; - monitoring of trading activities to identify unusual trading patterns; - adherence to regulations to prevent insider dealing, e.g., statutory black-out periods, maintenance of insider list, regulatory notification of executive manager transactions, etc.; - enforcement of formal communication processes and policies; - monitoring of press and social media; - social media policy.

Operations (Laboratories and Service Centres)

Risk Category	Possible Consequences	Main Mitigations
Quality of Analytical Tests , including: - analytical errors made by Eurofins entities, - risk of theft, fraud or financial or analytical result misstatements by employees, - testing method and process non-compliance.	- Jeopardise the operations, image marketing activities or regulatory filings of Eurofins companies' clients, - impact on consumers' health or property, - damage to Eurofins and/or customer brand reputation, - criminal investigations, - professional liability claims for substantial damages, - financial consequences, including payment of indemnities and fines.	- Audits of Eurofins Companies' Quality Management Systems: External audits from accreditation bodies, and internal audits (unannounced or planned) by the Corporate Quality team (Food and Feed Testing and Environment Testing), - execution of proficiency tests (PT), including internal PT and mystery shopping, - monitoring quality performance metrics to drive continuous improvement initiatives, - worldwide community of Quality Managers to facilitate best practice sharing (Food and Feed Testing and Environment Testing), - quality best practice trainings, - whistleblowing programme, - contractual limitation of liability where possible, - professional liability insurance.
Licenses, Permits, Accreditation and Registration , including: material delay in obtaining, the failure to obtain or to renew, or the withdrawal or revocation of licenses, permits, approvals, or other authorisations.	- Impact on customers' operations, - damage to brand reputation and subsequent potential loss of customers.	- Internal audits of the Quality Management Systems (unannounced or planned) by the GSC Quality team (Food and Feed Testing and Environment Testing), - execution of proficiency tests (including internal PT and mystery shopping), - monitoring of quality performance metrics to drive continuous improvement initiatives, - worldwide community of Quality Managers to facilitate best practice sharing (Food and Feed Testing and Environment Testing); - quality best practice trainings, - business continuity planning.
Natural and Human Hazards , including: - natural disasters such as floods, cyclones, earthquakes, and forest fires that could impact a Eurofins site or several sites at the same time, - accidental fire or explosion in a laboratory, office, or data centre.	- People safety: possible injuries to or fatalities of Employees and others, - interruption of business operations or disruptions along the supply chain, - financial consequences, including loss of revenues, material damage to property, and consequent reparation costs, - damage to brand reputation and possibly permanent loss of customers, - increased cost of working, - Eurofins liabilities, e.g., to a building owner when a Eurofins company is a building tenant,; - increase in insurance costs, - disruptions to IT infrastructure.	- Physical inspections, performed by qualified engineers, of selected Eurofins sites, - subsequent recommendations to improve the fire prevention measures, - risk prevention surveys and subsequent recommendation, - training on fire and flammable awareness provided to many Employees in laboratories worldwide, - loss prevention guidelines including best practice controls distributed throughout many companies, - fire prevention self-assessment survey to advance the loss control culture, - business continuity planning, - natural catastrophe risk modelling, - natural hazard assessment embedded in Real Estate projects, - property damage and business interruption insurance.
Accounting , including: - incorrect recording of business transactions and financial misstatement (due to involuntary errors or fraudulent behaviour of employees), - temporary unavailability of the IT systems for financial management.	- Financial losses, - incorrect revenue recognition, - damage to brand reputation, - administrative fines, - increased scrutiny from financial authorities, - impairment of intangible assets resulting from acquisitions that could significantly reduce attributable net profit and equity for a given period, - disclosure of wrong or incomplete information with consequent reputational damage and liabilities.	- Systematic improvement of Group Policies including e.g., accounting principles, financial reporting delegation of authorities, processes and methods to report ESG metrics, - implementation of global processes and tools facilitating the enforcement of policies (procurement, accounting, reporting, treasury), - implementation of shared service centres to streamline, standardise and better control processes and reconciliations, - 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, - implementation of internal controls related to financial reporting and systematic evaluation of the design and operating effectiveness of these controls, - audit quality is reviewed and controlled by GIAT (Group Internal Audit Team), reported issues and remediation actions are tracked and monitored, - business continuity planning.
Finance , including: - liquidity risk; - worsening of Days of Sales Outstanding, - rising interest rates, - bank concentration – counterparty risk, - foreign exchange risk, - fraud or mistakes on payment operations, - contractors' financial risk on major real estate projects.	- Financial losses - non-availability of necessary funds to settle commitments when they fall due, - increasing investment in working capital.	- Treasury policies defining rules for cash management and deposits, - regular and conservative cash planning, - bilateral revolving credit facilities, - incentive system of NWC targets, - network of NWC Champions to drive improvement and knowledge sharing, - predominant use of fixed-rate debt, - internal controls on payment operations, - ongoing implementation and roll out of a Treasury Management System, - audit of payment operations by GIAT (Group Internal Audit Team), - phishing awareness programme, - construction bond requested in tendering process for major real estate projects.
Tax , including: - non-compliant or late tax filings, - local transfer pricing policies and documentation that are incomplete, outdated, non-compliant or not prepared in a timely manner.	- Tax assessments and fines, - organisational efforts to deal with tax litigations, - increase of scrutiny by tax authorities, - reputational impact.	- Tax risk management guidelines providing to local Finance Directors a list of controls to be implemented around tax processes, - trainings and tool for transfer pricing on intragroup transactions, - Internal audits on tax compliance.

Human Capital

Risk Category	Possible Consequences	Main Mitigations
Human Capital , including: - reduction of the engagement level among key Employees and Leaders (development, and performance), - loss of GOC representatives and/or leaders, - reduction of employer reputation on social media.	- Reduced ability to recruit qualified personnel, longer time to hire, decreasing quality of candidates, - failure to retain key Employees and talents, - lack of continuity in key roles and consequent loss of valuable expertise and leadership, - high attrition rate, - increase in personnel expenses, - insufficient diversity among Employees and prospective new hires, - inadequate sense of well-being which could have a negative impact on Employee productivity, - reduction of stakeholder confidence, - lack of strategic guidance, - challenges to transfer know how.	- Onboarding journey for Leaders, - learning and development initiatives, - IT tools and established processes to capture upon employee's professional aspirations, - tools to foster internal mobility, and to increase the number of open leadership positions filled internally, - talent pipeline of potential executive candidates, - succession planning, - retention programmes, - long term incentives plan, - employer branding initiatives, - monitoring of social media, - social media policy, - KPIs to measure and manage people-related ESG metrics, - employment practices liability insurance.

Information Technology

Risk Category	Possible Consequences	Main Mitigations
Information Security (Confidentiality, Integrity, and Availability) , including: - cyber-attacks (ransomware, hackers) with the intent to steal data or request ransom, - data confidentiality breach (maliciously by a Eurofins insider or caused by a human error): sensitive or otherwise confidential data escaping the organisation infrastructures, becoming vulnerable to potential unauthorised disclosure or malicious use.	- Business disruption due to temporary or permanent unavailability of data or critical IT systems, - Eurofins' or its clients' intellectual property is stolen or compromised, - financial consequences, including loss of funds or assets, customer compensation, legal costs, forensic and remediation costs, contractual damages or lost revenue, - fines or other actions taken by authorities, such as data protection authorities, - damage to brand reputation, - unplanned increase of IT spending, - delay on IT projects.	- Strategic segmentation of IT infrastructure, creating discrete networks to bolster business resilience and limit the spread of any IT incidents, - implementation of a robust information security upgrade program that systematically strengthens security across the whole Eurofins Network of companies, - 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, - comprehensive phishing awareness initiative encompassing regular training sessions, quarterly simulated phishing exercises, and regional awareness campaigns to bolster defense against social engineering, - regular cybersecurity training to maintain a high level of awareness and vigilance across the workforce, - continuous global and local IT risk assessment processes, focusing on cybersecurity and IT controls, followed by diligent remediation, - an Operations Improvement Programme designed to systematically upgrade IT infrastructure for greater stability and performance, - IT change management and testing protocols to ensure controlled implementation of system enhancements, - physical security measures in critical data facilities, coupled with consistent verification of backup protocols to ensure data recoverability, - enhancement of the IT Resilience strategy through a dedicated program, including thorough testing of IT systems and network infrastructure, - maintenance of an up-to-date inventory of IT applications to manage the software lifecycle effectively, - establishment of KPIs for assessing quality of in-house software development and the efficacy of IT projects delivery, - IT continuity and disaster recovery planning, - cyber insurance coverage.
IT Operation Stability, Availability and Continuity , including: - unavailability of critical IT system due to IT failure or damages to IT hardware, - system instability due to uncontrolled changes, lack of testing or other causes.		
IT Governance , including: - possible non-compliance with local IT related laws and regulation, - non-optimal software management and development.		

Compliance

Risk Category	Possible Consequences	Main Mitigations
Non-compliance with Laws , 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.	- Investigations by authorities, - enforcement actions, significant fines and penalties imposed by authorities, resulting in financial losses or damages, - debarment from certain territories / activities, - revocation of licenses or loss of accreditation, - exclusion from certain public tenders and businesses, - damage to brand reputation and erosion of stakeholder confidence, - administrative and penal litigation, - personal charges (including criminal charges) against directors and employees.	- 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, - annual compliance signatories of all Eurofins companies, - systematic and thorough trainings on these policies to communicate the Group's integrity values and to educate Employees and partners, - 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, - implementation of various systems of quality assurance in a large portion of laboratories, designed to ensure consistent procedures and traceability of results, - zero-tolerance approach for non-compliance, - audit / due diligence procedures, - strict approval processes to comply with sanctions and export control regulations.
Non-compliance with Contractual Obligations in contracts with Suppliers, customers, Employees and other third parties resulting in enforcement claims or damage/penalty claims, - unauthorised disclosure/loss of own/other's Intellectual Property (IP) or confidential information, - non-compliant contract execution.	- Litigation/arbitration over enforcement and damages, - financial losses including payment of indemnities, fines, legal fees and costs, - diversion of management focus, - damage to brand reputation, - decreased demand for Eurofins services, - increase in insurance costs.	- Trainings, templates and checklists for standardised contracts development, - involvement of legal department and legal advisors in complex or risky contract matters, - in identified cases, provisions may be set aside to cover the risk of non-compliance with contractual obligations, - limitations and controls related to the use of non-standard or exceptional contracts and clauses, - confidentiality clauses in employer agreements, - professional liability insurance.

Environmental, Social and Governance (ESG)

Risk Category	Possible Consequences	Main Mitigations
Environmental Protection , including: 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").	- Injury to personnel and third parties, - non-compliance with the law, - liability for resulting damages, - financial damages such as fines and cost of cleaning, - damage to brand reputation, especially within local communities, - the Eurofins brand is possibly linked to the non-compliant behaviour of our waste supplier.	- Laboratories select waste management suppliers that adhere to environmental laws, - proper procedures in all laboratories and relevant accreditations, - environmental liability insurance.
Health and Safety (People Protection) , including: - accidental work-related injuries of employees, or fatalities occurring in the workplace or during business travels, - work-related illness.	People Safety: - possible injuries or fatalities, - litigations or legal/regulatory enforcement actions, - loss of accreditation, - damage to brand reputation.	- Health and Safety policy, - 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, - H&S targets assigned to leaders, - Network of Health and Safety Champions, raising awareness on H&S topics in the organisation, sharing experiences, actions, best practices, tools, and measuring and monitoring H&S metrics locally, - workers compensation and employer liability insurance, - business travel insurance.
External Partner's Ethics , including: suppliers which are not conducting their business activity in accordance with the values and principles laid out in Eurofins' Code of Ethics.	- Failure to select and prioritise suppliers with a strong focus on social, environmental, and business continuity management, - Eurofins could be linked to the unethical behaviour of its suppliers, which may have direct consequences on Eurofins' reputation and brand image.	- CSR awareness among Eurofins' suppliers, including the formalised acceptance of the Eurofins Group Supplier Code of Ethics, - CSR evaluation for all critical vendors, via ratings provided by third parties, - CSR ratings incorporated into supplier selection, onboarding, and evaluation.
Climate Change – Transition Risks , including: - cost of transition to a lower emission technology, - increase of price of carbon (carbon taxes, emission trading systems, price of carbon credits and green energy).	- Financial impact, increase of costs (including energy cost inflation), early retirement of assets, capital investments in new technology, - organisational efforts to adopt and deploy new processes.	- Implementation of CO₂ reduction targets for Eurofins' leaders, instigating leadership driven CO₂ reduction initiatives across all our businesses, - progressive transition to renewable energy and virtual Power Purchase Agreements (vPPA), - progressive transition to energy efficient buildings, - progressive transition to fleets of electric cars, - progressive transition to miniaturised chemical analysis, - continuous supplier engagement to reduce value chain emissions (Scope 3), - coordination of a global network of CO₂ Champions and dedicated training on CO₂ measurement and reduction opportunities.
Climate Change – Physical Risks , including: - Increase of very hot days and heat waves in some regions, - increasing likelihood and severity of extreme weather events such as storms and floods, directly impacting our operations.	- 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, - increase of energy costs and CO₂ emissions (affecting sustainability targets), - People safety: possible injuries/fatalities to Employees and others, - reducing availability and increasing cost of insurance coverage.	- Natural hazard risk modelling, including climate change scenario analysis on heat waves and river flood (see pages 54-55), - natural hazard assessment embedded in M&A due diligence process and in Real Estate projects, - business continuity planning, - property damage and business interruption insurance.
ESG Reporting: - Poor ESG ratings as a result of insufficient performance, - incorrect reporting of ESG KPIs and CO₂ emissions.	- Reputational damage, leading to loss of customers, - legal liabilities and lawsuits from customers, investors, and other stakeholders, - increased scrutiny from regulatory authorities, resulting in potential fines and penalties, - operational costs increase and resources are diverted away from core business activities, - non timely publication of ESG reports.	- Continuous improvement of internal processes and methods to report and manage ESG metrics, - ESG KPIs monitoring, target setting and deviation analysis, - Carbon Footprint Measurement system, including a global network of CO₂ Champions and trainings on CO₂ measurement, - enhancing Scope 3 reporting with supplier-provided data, - audit of ESG metrics and KPIs by GIAT (Group Internal Audit Team), - ESG report is subject to independent review by leading professional services firm.

Quality Management

GRI Standard/Disclosure: 2-26, 416-1

Eurofins’ Vision, Mission and Values provide the basic foundation for entities within the Eurofins Network regarding how they shall do business. It highlights the importance of delivering the highest-quality services to our clients by providing accurate and on-time results using the most advanced technologies and testing methods.



Colleague at Eurofins BioPharma Product Testing, Barcelona, Spain

Eurofins’ commitment to governance best practices is reflected in its Quality Management Guidelines, which are adhered to across the entire network of laboratories. The guidelines for Quality Management and laboratory performance are outlined in manuals available to all laboratory Employees of Eurofins companies.

[The Eurofins Group Code of Ethics](#), as the central compliance document, provides short yet precise high-level instructions for every Eurofins employee. It also outlines how to seek guidance regarding 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](#)

Quality has always been part of Eurofins’ values and is applied in three general pillars (i) delivering quality in all our work; providing accurate results on time, (ii) using the best and most appropriate technology and methods, and (iii) seeking to improve or change our processes for the better.

For example, in our 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. By keeping its leading position, Eurofins contributes to the protection of life, not only the consumers.

Since Eurofins has a decentralised, entrepreneurial culture, each laboratory has developed and maintains its own Quality Management System managed by a Quality Director where this is required and/or applicable. 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 or international). Adherence to those regulations and associated specific standards must be 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.

At the global level, ca. 45,500 Eurofins FTE (representing ca. 90% 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 activities of the laboratories. 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 an environment which is externally accredited is a pillar to ensure that every single Eurofins Employee is committed to quality and customer satisfaction, by applying defined Quality Management Systems. To ensure that the services delivered to our customers are of the highest quality, the Quality Department of each laboratory is embedded in business development activities, ensuring that new testing methods and processes are developed, validated and performed under strict Quality Management rules. Beyond the fact that Quality Management is driven by the

requirements of relevant regulatory authorities and local accreditation bodies, to continuously improve Quality Performance, the GSC Quality Food & Environment Testing organisation established key indicators that measure the performance of each Food and Environment Laboratory.

Outlined below are some of the key indicators / quality metrics followed at Group level for those areas of activities in order to ensure the highest quality is delivered to each of our clients.



Colleagues at Eurofins Advinus AgroSciences Services, Bengaluru, India



Colleague at Eurofins BioPharma Product Testing, Shanghai, China

Quality Metric and Data Accuracy Tracking

Eurofins continuously invests in tools, infrastructure and personnel to record and report on quality metrics, as it is vital that clients and customers can rely on the fact that the analytical test results they receive from Eurofins companies are accurate and reliable. It is possible to get visibility on the likely accuracy of testing data by using Proficiency Tests (PTS) schemes. The percentage of outliers in PTS is one of the Quality Metrics collected at most laboratories active in Food and Environment Testing.

Customer satisfaction is a priority among the Eurofins Network and customer complaints are thoroughly investigated. Customer complaints are monitored at a National Business Line level to ensure continuous improvement.

Additionally, and as part of the continuous improvement of our processes, internal non-conformities are an important Quality Metric which reflect the maturity of Quality Management Systems. With regards to the competitiveness of our services, the volume of retests is also tracked where available as such information can trigger method improvements.

These Key Performance Indicators drive our continuous performance and competitiveness improvement.

Enhancing Through Internal Proficiency Testing (iPT)

In addition to those metrics, the GSC Quality Food and Environment Testing team put in place some specific processes and tests to ensure the highest quality is delivered every single day. In addition to the standard proficiency testing schemes that each accredited

laboratory must adhere to, Eurofins developed its own internal Proficiency Testing (iPT) schemes. A pool of laboratories has been selected to participate in initial iPT schemes. A dedicated team defines representative samples for testing, that are reflective of real customer samples (type of matrix, level of contamination, interfering elements etc.). Those samples are then sent to selected laboratories and a full analytical report is delivered. Data accuracy is verified using appropriate statistical tools, as is the accuracy of the information delivered to the clients through the analytical report.

To always improve our Food and Environment Testing laboratories, a specific Business Unit was created in 2022 which handles the iPT process. Initially launched to European laboratories, this process starts with the identification of the most challenging combination of matrices and parameters and then creates samples for testing, spiking the chosen matrices. The samples are then shipped to the participating laboratories to be tested. Since 2022 the laboratory testing network participating in iPT has been successfully extended outside of the EU to Brazil, Canada, Chile, China, New Zealand, Taiwan, the USA, Vietnam and India.

In 2024, the iPT team prepared more than 20 rounds of iPT schemes and sent out more than ca. 1700 samples worldwide. In total, these internal PT schemes represented a total of approximatively 2800 analytical results provided by the participants in 2024.

To go one-step further, undercover proficiency testing (also called mystery shopping) is also organised in order to get visibility on the entire customer journey, from the first contact with a Eurofins laboratory, through to result delivery. This complex exercise allows Eurofins to continuously improve its customer service, fostering satisfaction among our clients.

Delivering Customer Satisfaction

Delivering quality every day, whatever the context, is a key priority for Eurofins. To ensure all Employees are dedicated toward quality and always comply with all appropriate standards, some unannounced audits are organised by a specific team of Eurofins auditors. Eurofins invested in permanent internal auditors qualified to audit Food and Environment testing, and additionally uses a specific network of external qualified auditors.

These audits are conducted in addition to standard

audits the laboratories expect and must pass, such as accreditation audits and customer audits, among others. With these additional layers of quality assurance Eurofins believes it is at the forefront of quality assurance practices in the laboratory testing industry. To ensure a representative picture of the daily quality delivered by our Food and Environment testing laboratories, internal audits are organised considering different working shifts. Food microbiology testing laboratories have generally a wide range of opening hours to ensure samples can be quickly analysed and results delivered as fast as possible to our customers. In 2024, internal audits have been conducted during different operating hours covering early morning to late evening and weekends.



In cases of customer complaints, Eurofins strives to provide customers with the quickest and most thorough answers possible to their questions or queries. To achieve that, in agreement with ISO/IEC 17025 and Eurofins' Values, the management of complaints and non-conformities in each Business Unit is carried out by the Quality Manager. Each laboratory has their own system for engaging with customers and registering and handling complaints and non-conformities. Eurofins requires laboratories to report their KPIs so that performance trends can be analysed and performance compared with other laboratories active in the same Operation Segments (OS) or market segments.

Conducting a specific and dedicated root cause analysis is a key element to ensure that appropriate and efficient actions are taken to offer best-in-class testing services to our customers. As such, specific and mandatory online trainings have been developed in collaboration with the Eurofins Academy and, as of today, are rolled out to each Quality Manager worldwide in the Food and Environment Business Lines. Those training assignments have also been extended to technical and management teams (e.g., Business Unit Manager, Team Leaders).

Quality Management Systems Networkwide

Eurofins is a network of entrepreneurs and uses this strength to learn from colleague experiences around the world. On a monthly basis, an experience sharing call to discuss various quality topics is organised with the Quality Managers (Local Quality Managers, National Division Quality Managers) of the Food and Environment Testing laboratories in Europe. These quality discussions help the Quality Managers identify risks and opportunities in their own scopes, allowing for proactive implementation of appropriate actions. Best practices are shared between managers as well as technicians. The teams collaborate with the help of the central quality team who utilise the results of benchmarking exercises to share and implement best-in-class processes across Eurofins laboratories.

Eurofins has also continued its efforts to implement 'Quality Management Systems' throughout its laboratories to ensure the highest level of quality and accuracy in testing provided to customers. With Eurofins forming an integral part of our customers' Quality Management, across our Business Lines, quality maintenance and improvement form a core element of our governance practices. Improving customer engagement has also been a key focus, with the introduction of various customer satisfaction surveys and a significant increase in the number of laboratories tracking Net Promotor Scores in 2024. Refer to [Product & Service Quality](#), for additional information about Net Promotor Score tracking and reporting.



Eurofins Food Testing, Bangkok, Thailand

CASE STUDY

Eurofins Sustainability in Action

Quality Story
PFAS AIE OTM45

EUROFINS ANALYSES de l'AIR
SAVERNE, FRANCE



Eurofins Analyses de l'Air is an analysis laboratory specialising in Air Testing quality, established in 2021, with more than 18 years of expertise in the field, Eurofins Analyses de l'Air offer high quality services and support in the areas of air emissions, workplace air, ambient air, indoor air quality, soil gases and ground dust testing. The team is distinguished by its rigor, its commitment, its technical expertise, its creativity, and its commitment to providing services with high added value, innovative solutions, and thus meeting the needs of customers with excellence.

PFAS (per- and polyfluoroalkyl substances) are attracting increasing interest due to their significant impact on human health and the environment. This group of more than 12,000 chemical compounds, widely used for their water-, grease-, and heat-resistant properties, is associated with various environmental and health challenges. In France



specifically, interest in the dangers of PFAS has grown in the aftermath of a major pollution incident in the Lyon region in 2022.

Eurofins Analyses de l'Air have been carrying out research and development activity linked to PFAS since 2020, accelerating projects to actively support partners and regulatory working groups undertaking the drafting of the XP X 43-126 standard (from the American standard OTM-45) and the order of October 31, 2024 relating to the analysis of PFAS in atmospheric emissions from incineration installations, co-incineration and other thermal treatments of waste.

Eurofins Analyses de l'Air pursued accreditation for PFAS analysis in atmospheric emissions in order to analyse the compounds within the framework of the decree of 31 October 2024. The laboratory achieved accreditation at the beginning of September 2024, positioning it as the first French and first European laboratory to be able to carry out analysis of these substances under accreditation, almost 10 months ahead of its competition.

As the first French laboratory to be accredited prior to the publication of a decree, the laboratory is considered a reference in the field of PFAS analyses in air matrices, securing the accreditation has been a source of collective pride, underscores the team's commitment to excellence while encouraging constant technological and scientific monitoring to stay up to date in our practices.



Information & IT Operation Security

GRI Standard/Disclosure: 3-3

Eurofins' innovative use of Information Technology (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.



Eurofins GFA Lab Service,
Hamburg, Germany

coupled with continuous monitoring and prevention executed through relevant tools, both on device and network levels.

Additional governance-related security efforts focus on certifications (like ISO27001) and attestations (like SOC₂, which the Eurofins Information Security function obtained in 2024 and will undertake again in 2025) as well as continuous modernisation and improvement of internal security policies.

The segregation of the entire Eurofins IT infrastructure into distinct networks improves business resilience by reducing the scope of potential IT incidents. This activity is further strengthened by cybersecurity awareness trainings and regular local IT audits and red team exercises on cybersecurity. Eurofins is confident that these initiatives have significantly elevated our monitoring capabilities and systemic resilience. In 2024, a significant effort was made to not only segregate users, but to also segregate applications, further enhancing IT security. This activity will continue throughout 2025.

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 network of Eurofins 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.

Significant and sustained investment in IT and data management systems across the Eurofins Network means

The 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 Information Security function at Eurofins, following extensions over the past years, has stabilised and matured and is focusing on increasing its efficiency and extending its reach to the very few areas of the Eurofins Network it does not yet cover. Across the world, Eurofins has dedicated security teams focussing on security operations including extensive detection and response, vulnerability management, penetration tests, cloud security – all

the security of our data, and the separated IT scopes within which it resides, is assured. The IT infrastructure and business solutions teams not only facilitate laboratory operations but also empower our 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 scrutinous security testing, performed not only by the internal security team, but also by the white-hat security community via HackerOne platform.

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 26 distinct IT scopes of Eurofins perimeter tracked by Bitsight achieve security scores of at least 700, with over half scoring 740 or higher. In 2024, Eurofins also improved its Security Scorecard perimeter score to 81/100, a 25-point increase over the year.

External evaluations further validate these efforts. In 2024, CyberVadis assessed over 200 control points, awarding Eurofins a score of 952/1000, increasing from a score of 817 one year earlier. This recognition underscores the positive development of Eurofins’ security posture.

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.



Eurofins WEJ Contaminants, Hamburg, Germany

Product & Service Quality

GRI Standard/Disclosure: 3-3

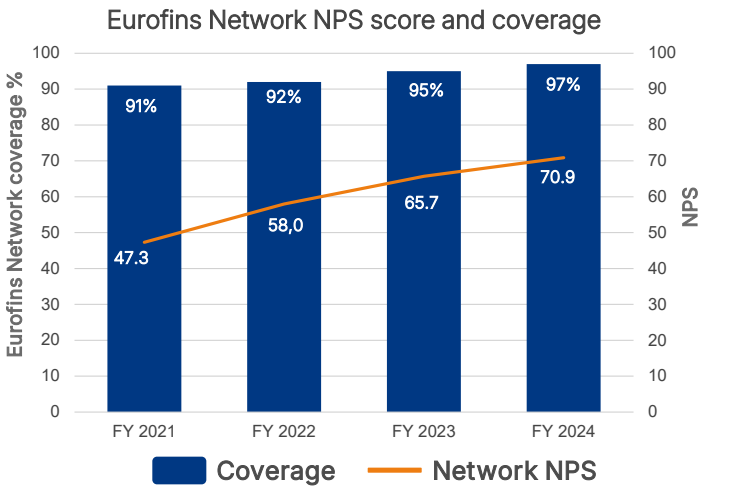
Customer Satisfaction and Loyalty

In 2024, 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 2024, NPS measurement across the network saw record levels, with 97% of Eurofins entities engaging with external customers through an NPS survey. This reaffirms Eurofins laboratories’ steadfast commitment to actively measuring customer satisfaction on a regular basis. Use of NPS across the Eurofins Network has steadily increased for four consecutive years since initial NPS implementation in 2021, demonstrating a 6.65% increase from 2023 and 2.33% to 2024.

Throughout 2024, Eurofins entrepreneurs were empowered to customise NPS measurement tools to best suit their needs, aligning NPS measurement with both specific business line customer profiles and Eurofins wide NPS policies. In total Eurofins companies received 191,200 responses from customers yielding an NPS response rate of 12.68% - an increase of 42.8% compared to 2021. Among these responses, 77.2% of Eurofins customers indicated satisfaction with Eurofins services (NPS rating >8). The Eurofins Network of companies is proud to achieve an NPS of 70.9 in 2024 based on the 77.2% satisfied and 6.3% of dissatisfied respondents. With a Eurofins Network-wide NPS of 70.95, Eurofins laboratories successfully met their 2024 target of a score of 65, reaffirming our laboratories’ unwavering commitment to customer focus.



In 2024, many Eurofins laboratories initiated improvement 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 more accurately every month, Eurofins entrepreneurs reaffirm their customer focus and strive for continuous improvement.

Looking ahead to 2025, within the dynamic landscape of the international markets Eurofins companies serve, Eurofins entrepreneurs remain committed to investing in customer focus utilising NPS as the designated measurement technique. In 2025, as customer demands evolve and market environments change, Eurofins entrepreneurs will continue to benefit from a global network of NPS measuring best practices and support aimed at further improving local and global customer satisfaction.

Data Tables

- Eurofins Data
- Global Reporting Initiative (GRI) Disclosures
- Sustainability Accounting Standards Board (SASB) Disclosure Topics and Accounting Metrics
- Aligning to the Task Force on Climate-Related Financial Disclosures (TCFD) Framework
- Eurofins EU Taxonomy Additional Information



Colleagues at Eurofins CDMO Alphora,
Mississauga, Ontario, Canada

Eurofins Data

On the path to aligning its sustainability statement 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. Additionally, we have added a subset of the material, CSRD aligned KPIs. We have highlighted the data points disclosed for the first time for 2024 as well as indicated the ESRS section.

GRI Standard/Disclosure: 205-2, 404-1



				Scope		KPI				
	GRI Disclosure	ESRS Section	New Disclosure	Unit	Coverage	Unit	2022	2023	2024	2025 Target
Environmental										
Strategy, business model and value chain										
% revenue from products/ services associated with “environmentally sustainable economic activities” aligned with the EU Taxonomy	203-2			% Revenue	100%	% Revenue		14%	14%	
% CapEx from products/ services associated with “environmentally sustainable economic activities” aligned with the EU Taxonomy	203-2			% CapEx	100%	% CapEx		11%	14%	
% OpEx from products/ services associated with “environmentally sustainable economic activities” aligned with the EU Taxonomy	203-2			% OpEx	100%	% OpEx		15%	16%	
Climate change										
Actions and Resources in Relation to Climate Change Policies										
Achieved Scope 1 & 2 GHG emission reductions (market-based) versus base year emissions	305-5	E1-03	X	tCO ₂ e	100%	tCO ₂ e			46,879	
Targets Related to Climate Change Mitigation and Adaptation										
Absolute value of Scope 1 & 2 GHG emission reduction target versus base year emissions (market-based)	305-5	E1-04	X			tCO ₂ e				57,277
Percentage of Scope 1 & 2 GHG emission reduction (as of emissions of base year; market-based)	305-5	E1-04	X			%				25.2%
Energy Consumption and Mix										
Total energy consumption from fossil sources	302-1	E1-05	X	% FTEs	100%	MWh			500,781	
Total energy consumption from nuclear sources	302-1	E1-05	X	% FTEs	100%	MWh			87,814	
Percentage of energy consumption from fossil sources of total energy consumption	302-1	E1-05	X	% FTEs	100%	%			62%	
Percentage of energy consumption from nuclear sources of total energy consumption	302-1	E1-05	X	% FTEs	100%	%			11%	
Renewable energy consumption in MWh	302-1	E1-05	X	% FTEs	100%	MWh			215,379	
Renewable energy consumption as % of total energy consumption	302-1	E1-05	X	% FTEs	100%	%			26.8%	
Total energy consumption in MWh	302-1	E1-05		% FTEs	100%	MWh	798,313	777,709	803,975	
Emission Measurements at Group Level										
Scope 1 emissions in tCO ₂ e	305-1	E1-06		% FTEs	100%	tCO ₂ e	65,077	61,455	61,790	
Scope 2 emissions in tCO ₂ e (market based)	305-2	E1-06		% FTEs	100%	tCO ₂ e	125,818	121,759	118,618	
Scope 2 emissions in tCO ₂ e (location based)	305-2	E1-06		% FTEs	100%	tCO ₂ e	149,197	152,943	149,493	
Scope 3 emissions in tCO ₂ e	305-3	E1-06		% FTEs	100%	tCO ₂ e	336,267	306,211	290,440	
Gross global greenhouse emissions in metric tons CO ₂ e (market based)	305-4	E1-06		% FTEs	100%	tCO ₂ e	527,162	489,424	470,848	
Gross global greenhouse emissions in metric tons CO ₂ e (location based)	305-4	E1-06		% FTEs	100%	tCO ₂ e	550,541	520,609	501,723	
Carbon Intensity per mEUR (market based)	305-4	E1-06		% FTEs	100%	tCO ₂ e/ mEUR	73.7	71.9	66.8	
Carbon Intensity per mEUR (location based)	305-4	E1-06		% FTEs	100%	tCO ₂ e/ mEUR	77.0	76.5	71.2	
Carbon credits retired	not applicable	E1-07		% FTEs	100%	tCO ₂ e	200,000	200,000	200,000	



Social

Diversity and equity

Employee-related metrics

	GRI Disclosure	ESRS Section	New Disclosure	Unit	Coverage	Unit	2022	2023	2024	2025 Target
Percentage of woman - Board of Directors ¹	2-9	ESRS 2-GOV		% HC	100%	% Leaders	50%	50%	50%	
Percentage of woman - Senior Leadership (GOC - incl CEO - and Regional Business Line Leaders) ²	405-1	S1-09		% HC	100%	% Leaders	18%	21%	14%	
Percentage of woman employees - National Business Line Leaders and Business Unit Managers ²	405-1	S1-09		% HC	100%	% Leaders	30%	34%	36%	
Percentage of woman employees - Other Leaders ^{2,3}	405-1	S1-09		% HC	100%	% Leaders	50%	50%	50%	
Percentage of woman employees - All Employees (incl. all leaders) ^{2,4}	405-1	S1-09		% HC	96%	% Employees	55%	57%	57%	

People, Health & Safety

Health and Safety

Total number of contractor fatalities at work	403-9	S1-14		% FTEs	100%	# Fatalities	0	0	3	0
Total number of Employee fatalities at work	403-9	S1-14		% FTEs	100%	# Fatalities	0	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	X	% FTEs	100%	% FTEs			98%	

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 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).

⁴ Includes apprentices, interns, temporary workers, and self-employed managers. Excludes external consultants.



Governance

Honesty, Integrity & Human Rights

Compliance (Ethics, Corruption, Human Rights)

	GRI Disclosure	ESRS Section	New Disclosure	Unit	Coverage	Unit	2022	2023	2024	2025 Target
Number of confirmed incidents of corruption or bribery	205-3	G1-04	X	% FTEs	100%	Confirmed incidents		1	0	
Amount of fines for violation of anti-corruption and anti- bribery laws	205-3	G1-04	X	% FTEs	100%	EUR		0	0	
Total number of confirmed incidents of discrimination, including harassment, reported in the reporting period	406-1	S1-17	X	% FTEs	100%	Confirmed incidents		1	2	
Total number of complaints filed through channels for people to raise concern	2-25	S1-17	X	% FTEs	100%	Complaints		45	47	
Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above	2-27	S1-17	X	% FTEs	100%	EUR		0	0	
Number of severe human rights incidents connected to Eurofins’ workforce	3-3	S1-17	X	% FTEs	100%	Confirmed incidents		0	0	
Total amount of fines, penalties and compensation for damages for the incidents described above	2-27	S1-17	X	% FTEs	100%	EUR		0	0	

The role of the administrative, management and supervisory bodies

Number of executive members	2-9	ESRS 2-GOV	X	% HC	100%	Member	2	2	2	
Number of non-executive members	2-9	ESRS 2-GOV	X	% HC	100%	Member	6	6	6	
Percentage of independent board members	2-9	ESRS 2-GOV	X	% HC	100%	% Members	63%	63%	63%	

Integration of sustainability-related performance in incentive schemes

Percentage of variable remuneration dependent on sustainability-related targets - GOC	-	ESRS 2-GOV	X	% of HC	100%	% of Short-term Incentive		40%	38%	
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Compliance-related trainings

% of Employees who completed the Eurofins Code of Ethics training	404-1	Entity Specific		% (HC ELC/ total HC)	96%	% Employees		87%	91%	
Total number of training hours spent on compliance in the Global Eurofins Learning Management System (ELC) ¹	404-1	Entity Specific		% (HC ELC/ total HC)	96%	Hours	27,225	42,869	111,003	
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)	96%	Hours	8,129	8,399	27,286	
# training hours on corruption/bribery (compliance Tier 2) per assigned HC	205-2, 404-1	Entity Specific		% (HC completed course/HC assigned)	91%	# h/HC ^[1]	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)	96%	Hours	7,114	7,721	27,400	

¹ Headcount who completed the compliance course

Global Reporting Initiative (GRI) Disclosures

Statement of Use	Eurofins Scientific S.E. has reported the information cited in this GRI content index for the period [01/01/2024-31/12/2024] with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organisational details	Overview/Page 10, Corporate Governance Charter of Eurofins/Page 118 Shareholding Disclosure/Page 238 of the Annual Report
	2-2 Entities included in the organisation's sustainability reporting	Scope of the Group/Page 302 of the Annual Report
	2-3 Reporting period, frequency and contact point	Shareholder Information/Page 2 of the Annual Report, Sustainability at Eurofins/Page 17
	2-4 Restatements of information	N/A
	2-5 External assurance	Audit Scrutiny and Coverage/Page 234 of the Annual Report
	2-6 Activities, value chain and other business relationships	Overview/Page 10, Safeguarding the Environment through our Products and Services/Page 36, Sustainable Procurement and Supply Chain Management/Page 119
	2-7 Employees	Overview/Page 10, Social/Page 76
	2-8 Workers who are not employees	Social/Page 76
	2-9 Governance structure and composition	Sustainability Governance/Page 112 Corporate Governance/Page 118
	2-10 Nomination and selection of the highest governance body	The Board of Directors - Composition and Appointment/Page 213 of the Annual Report, Management - Board of Directors/Page 229 of the Annual Report
	2-11 Chair of the highest governance body	Sustainability Governance/Page 112 Corporate Governance/Page 118
	2-12 Role of the highest governance body in overseeing the management of impacts	Materiality/Page 66, Sustainability Governance/Page 124, Corporate Culture/Page 123 Enterprise Risk Management/Page 131
	2-13 Delegation of responsibility for managing impacts	Sustainability Governance/Page 112
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance/Page 112, Enterprise Risk Management/Page 122
	2-15 Conflicts of interest	Sustainability Governance/Page 112
	2-16 Communication of critical concerns	Honesty, Integrity & Human Rights/Page 120
	2-17 Collective knowledge of the highest governance body	The Board of Directors - Composition and Appointment/Page 213 of the Annual Report, Management - Board of Directors/Page 229 of the Annual Report
	2-18 Evaluation of the performance of the highest governance body	The Board of Directors - Composition and Appointment/Page 213 of the Annual Report, Management - Board of Directors/Page 229 of the Annual Report

GRI Standard	Disclosure	Location
GRI 3: Material Topics 2021	2-19 Remuneration policies	Group Remuneration Policy/Page 183 of the Annual Report
	2-20 Process to determine remuneration	Group Remuneration Policy/Page 183 of the Annual Report, Board of Directors and Committee Memberships/Page 231 of the Annual Report
	2-21 Annual total compensation ratio	Group Remuneration Policy/Page 183 of the Annual Report and Note 2.3 "Operating costs, net" and Note 2.4 "Employees"/Page 267 of the Annual Report
	2-22 Statement on sustainable development strategy	A conversation with our CEO, Dr. Gilles Martin/Page 6
	2-23 Policy commitments	Enterprise Risk Management/Page 122 Vision, Mission and Values/Page 15 and Honesty, Integrity & Human Rights/Page 120
	2-24 Embedding policy commitments	Enterprise Risk Management/Page 122 Vision, Mission and Values/Page 15 and Honesty, Integrity & Human Rights/Page 120
	2-25 Processes to remediate negative impacts	Financial and Operating Review/Page 34 of the Annual Report
	2-26 Mechanisms for seeking advice and raising concerns	Quality Management/Page 133, Honesty, Integrity & Human Rights/Page 120
	2-27 Compliance with laws and regulations	Honesty, Integrity & Human Rights/Page 120
	2-28 Membership associations	Overview/Page 10
	2-29 Approach to stakeholder engagement	Materiality/Page 28
	2-30 Collective bargaining agreements	Honesty, Integrity & Human Rights/Page 120
	3-1 Process to determine material topics	Materiality/Page 28
	3-2 List of material topics	Table of Contents/Page 3, A conversation with our CEO, Dr. Gilles Martin/Page 6 Materiality/Page 28
	3-3 Management of material topics	Overview/Page 10, Materiality/Page 28 Information and IT Operation Security/Page 137 Product & Service Quality/Page 139
	GRI 201: Economic Performance 2016	
	201-1 Direct economic value generated and distributed	Consolidated Financial Statements/Page 247 of the Annual Report
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Change/Page 48
	201-3 Defined benefit plan obligations and other retirement plans	Note 2.23 "Post-employment benefits"/Page 282 of the Annual Report
	201-4 Financial assistance received from government	N/A
	GRI 202: Market Presence 2016	
	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	N/A
	202-2 Proportion of senior management hired from the local community	N/A
	GRI 203: Indirect Economic Impacts 2016	
	203-1 Infrastructure investments and services supported	N/A
	203-2 Significant indirect economic impacts	Safeguarding the Environment through our Products and Services/ Page 36

GRI Standard	Disclosure	Location
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	N/A
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Honesty, Integrity & Human Rights/Page 120
	205-2 Communication and training about anti-corruption policies and procedures	Honesty, Integrity & Human Rights/Page 120, Human Capital Development/Page 94 Sustainable Procurement and Supply Chain Management/Page 119, Eurofins Data Tables/Page 140
	205-3 Confirmed incidents of corruption and actions taken	Honesty, Integrity & Human Rights/Page 120
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Honesty, Integrity & Human Rights/Page 120
GRI 207: Tax 2019	207-1 Approach to tax	Risk Factors - Tax Risks section/Page 177 of the Annual Report and Honesty, Integrity & Human Rights/Page 120
	207-2 Tax governance, control, and risk management	Risk Factors - Tax Risks section/Page 177 of the Annual Report and Honesty, Integrity & Human Rights/Page 120
	207-3 Stakeholder engagement and management of concerns related to tax	Honesty, Integrity & Human Rights/Page 120
	207-4 Country-by-country reporting	N/A
GRI 301: Materials 2016	301-1 Materials used by weight or volume	N/A
	301-2 Recycled input materials used	Resource use and circular economy/Page 74
	301-3 Reclaimed products and their packaging materials	N/A
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Climate Change/Page 48
	302-2 Energy consumption outside of the organization	Climate Change/Page 48
	302-3 Energy intensity	Climate Change/Page 48
	302-4 Reduction of energy consumption	Climate Change/Page 48
	302-5 Reductions in energy requirements of products and services	N/A
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Resource Use and Circular Economy/Page 74 Water and Marine Resources/Page 70
	303-2 Management of water discharge- related impacts	Honesty, Integrity & Human Rights/Page 120 Water and Marine Resources/Page 70
	303-3 Water withdrawal	Climate Change/Page 48 (Sources not tracked) Water and Marine Resources/Page 70
	303-4 Water discharge	Climate Change/Page 48 (Destinations not tracked) Water and Marine Resources/Page 70
	303-5 Water consumption	Climate Change/Page 48 Water and Marine Resources/Page 70

GRI Standard	Disclosure	Location
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity & Ecosystems/Page 72
	304-2 Significant impacts of activities, products and services on biodiversity	N/A
	304-3 Habitats protected or restored	Resource use and circular economy/Page 74
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	N/A
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate Change/Page 48
	305-2 Energy indirect (Scope 2) GHG emissions	Climate Change/Page 48
	305-3 Other indirect (Scope 3) GHG emissions	Climate Change/Page 48
	305-4 GHG emissions intensity	Climate Change/Page 48
	305-5 Reduction of GHG emissions	Climate Change/Page 48
	305-6 Emissions of ozone-depleting substances (ODS)	N/A
GRI 306: Waste 2020	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A
	306-1 Waste generation and significant waste-related impacts	N/A
	306-2 Management of significant waste- related impacts	Pollution and Waste Management/Page 68
	306-3 Waste generated	N/A
	306-4 Waste diverted from disposal	N/A
GRI 308: Supplier Environmental Assessment 2016	306-5 Waste directed to disposal	N/A
	308-1 New suppliers that were screened using environmental criteria	Sustainable Procurement and Supply Chain Management/Page 119
GRI 401: Employment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainable Procurement and Supply Chain Management/Page 119
	401-1 New Employee hires and Employee turnover	Equality Driving Excellence/Page 82 Employment Creation/Page 90
	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
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Remuneration Report - Other Employment Conditions - Termination/Page 193 of the Annual Report

GRI Standard	Disclosure	Location
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	People, Health & Safety/Page 100
	403-2 Hazard identification, risk assessment, and incident investigation	People, Health & Safety/Page 100
	403-3 Occupational health services	People, Health & Safety/Page 100
	403-4 Worker participation, consultation, and communication on occupational health and safety	People, Health & Safety/Page 100
	403-5 Worker training on occupational health and safety	People, Health & Safety/Page 100
	403-6 Promotion of worker health	People, Health & Safety/Page 100
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	People, Health & Safety/Page 100 and Honesty, Integrity & Human Rights/Page 120
	403-8 Workers covered by an occupational health and safety management system	People, Health & Safety/Page 100
	403-9 Work-related injuries	People, Health & Safety/Page 100 (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).
	403-10 Work-related ill health	People, Health & Safety/Page 100 (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).
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Eurofins Data Tables-Talent Development/Page 140 (specific training categories reported centrally)
	404-2 Programs for upgrading Employee skills and transition assistance programs	Human Capital Development/Page 94
	404-3 Percentage of employees receiving regular performance and career development reviews	Human Capital Development/Page 94
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Equality Driving Excellence/Page 82
	405-2 Ratio of basic salary and remuneration of women to men	N/A
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Honesty, Integrity & Human Rights/Page 120
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Honesty, Integrity & Human Rights/Page 120
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Honesty, Integrity & Human Rights/Page 120
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Honesty, Integrity & Human Rights/Page 120

GRI Standard	Disclosure	Location
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	N/A
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	N/A
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Giving Back/Page 103
	413-2 Operations with significant actual and potential negative impacts on local communities	N/A
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Sustainable Procurement and Supply Chain Management/Page 119
	414-2 Negative social impacts in the supply chain and actions taken	N/A
GRI 415: Public Policy 2016	415-1 Political contributions	Honesty, Integrity & Human Rights/Page 120
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Enterprise Risk Management/Page 122 and Quality Management/Page 133
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	N/A
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	N/A
	417-2 Incidents of non-compliance concerning product and service information and labeling	N/A
	417-3 Incidents of non-compliance concerning marketing communications	N/A
GRI 418: Customer Privacy 2016	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

Sustainability Accounting Standards Board (SASB) Disclosure Topics and Accounting Metrics

Topic	Accounting Metric	Category	Units	Code	Section/Page(s)
Data Security	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	SV-PS-230a.1	Enterprise Risk Management - Page 122, Information and IT Operation Security - Page 137
	Description of policies and practices relating to collection, usage and retention of customer information	Discussion and Analysis	n/a	SV-PS-230a.2	Quality Management - Page 132, Information and IT Operation Security - Page 137
	(1) Number of data breaches, (2) percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) number of customers affected. ¹	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 ²	Quantitative	Percentage (%)	SV-PS-330a.1	Equality Driving Excellence - Page 82
	(1) Voluntary and (2) involuntary turnover rate for employees	Quantitative	Rate	SV-PS-330a.2	Not disclosed
	Employee engagement as a percentage ³	Quantitative	Percentage (%)	SV-PS-330a.3	Not disclosed
Professional Integrity	Description of approach to ensuring professional integrity ⁴	Discussion and Analysis	n/a	SV-PS-510a.1	Honestry, Integrity and Human Rights - Page 120; Quality Management - Page 133
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Quantitative	Reporting currency	SV-PS-510a.2	Refer to Note (a)

Notes:
(a) At Group level (incl. 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 shall briefly describe the nature, context, and corrective actions taken as a result of the monetary losses.

Aligning to the Task Force on Climate-Related Financial Disclosures (TCFD) Framework

Topic	Recommended Disclosures	Section/Page(s)
Governance	Describe the board's oversight on climate-related risks and opportunities	Refer to Climate Change section/Board's oversight of climate-related risks and opportunities chapter, Page 48
	Describe management's role in assessing and managing climate-related risks and opportunities	Refer to Climate Change section/Board's oversight of climate-related risks and opportunities chapter, Page 48
Strategy	Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term	Refer to Climate Change section/Scenario Analysis chapter, Page 48
	Describe the impact of climate related risks and opportunities on the organisation's businesses, strategy and financial planning	Refer to Climate Change section/Scenario Analysis chapter, Page 48
	Describe the resilience of the organisation's strategy, taking into consideration different climate related scenarios, including a 2 degree C or lower scenario	Refer to Climate Change section/Scenario Analysis chapter, Page 48
Risk Management	Describe the organisation's processes for identifying and assessing climate-related risks.	Refer to Climate Change section/Organisational process and management's role in assessing and managing climate-related risks chapter, Page 48
	Describe the organisation's processes for managing climate related risks.	Refer to Climate Change section/Organisational process and management's role in assessing and managing climate-related risks chapter, Page 48
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall management.	Refer to Climate Change section/Organisational process and management's role in assessing and managing climate-related risks chapter, Page 48
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.	Refer to Eurofins Data tables/Flood and Temperature Risk KPIs, Page 140
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Refer to Climate Change section/Scenario Analysis chapter & Carbon neutrality chapter, Page 48; Eurofins Data tables (Scope 1, 2, 3 emissions KPI), Page 140
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	Not reported/ To Be Determined

Eurofins EU Taxonomy Additional Information

Addition Information Related to Activites Concerning Nuclear And Fossil Gas Related Activities

Row	Nuclear Energy Related Activities	
1.	The undertaking carries out, funds or has exposures 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 new 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
Fossil gas related activities		
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

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 the 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.	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	-	0%	-	0%	-	0%
8.	Total applicable KPI	-	0%	-	0%	-	0%

Eurofins EU Taxonomy Additional Information

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 the 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.	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	-	0%	-	0%	-	0%
8.	Total amount and proportion of taxonomy- aligned economic activities in the numerator of the applicable KPI	-	0%	-	0%	-	0%

Eurofins EU Taxonomy Additional Information

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		Climate change adaptation	
		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 4.26 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 4.27 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 the 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.	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	-	0%	-	0%	-	0%
8.	Total amount and proportion of taxonomy- aligned economic activities in the numerator of the applicable KPI	-	0%	-	0%	-	0%

Taxonomy Non-Eligible Economic Activities

Row	Economic activities	Amount	Percentage
1.	Amount and proportion of economic activity referred to in row 1 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 2 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 3 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 4 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 5 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 6 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%
8.	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI	-	0%



About this report

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