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**Eurofins**  
**Environment, Social**  
**and Governance**  
**Report**  
**2022**



## INTRODUCTION

- 4 2022 Highlights**  
Highlights of the progress made in 2022 by the Eurofins network of companies towards our ESG goals in 2022
- 5 CEO Message**  
A message from our founder and CEO, Dr Gilles Martin

## THE EUROFINS GROUP

- 8 Overview**  
An overview of the Eurofins network of companies in 2022, including key Group figures
- 9 Vision, Mission and Values**  
The Eurofins Vision and Mission statements and Core Values
- 10 Sustainability at Eurofins**  
A look at the initiatives Eurofins has taken to promote sustainability
- 12 Eurofins' Contribution to United Nations Sustainable Development Goals**  
An update on the work Eurofins has done towards meeting the 17 United Nations Sustainable Development Goals (SDGs)
- 17 Materiality Assessment**  
An assessment of the materiality of ESG on the Eurofins network of companies, including an ESG Materiality Matrix mapping material topics and issues against the SDGs

## ENVIRONMENT

- 20 Safeguarding the Environment through our Products and Services**  
An overview of the positive impact Eurofins products and services have on the environment and conservation efforts and how we serve as an ESG Enabler for our customers
- 26 Environmental Risk Management**  
An introduction to Eurofins' Environmental Risk Management, along with local case studies of some of the initiatives the Group has taken, and examples of the Environmental Standards that Eurofins network laboratories adhere to
- 28 Climate Change**  
An analysis of the potential impact of Climate Change on the Eurofins network of companies, including a scenario analysis, risk assessment and status report, as well as a look at the progress of the Eurofins network of companies towards its carbon neutrality objective
- 45 Energy and Waste Management**  
A status report on the work Eurofins companies have done in the field of energy and waste management along with examples of local initiatives taken within the network
- 47 Responsible Consumption of Scarce Resources**  
A look at how the Eurofins network of companies is working to curb the impact of excessive consumption and promote the responsible use of resources
- 49 Sustainable Procurement and Supply Chain Management**  
An overview of the efforts the Eurofins network is making to ensure sustainability and ethical behaviour within the supply chain, both within the network and for partners and clients

## SOCIAL

- 52 Diversity, Equity and Inclusion**  
A recap of the work of the Equality Driving Excellence initiative and the progress made towards a more diverse and gender-balanced workforce, with regional updates and examples of local initiatives
- 60 Employment Creation**  
A look back at the growth of the Eurofins family in 2022 and the efforts of Talent Acquisition teams around the world
- 64 Human Capital Development**  
A status report on the efforts of Eurofins companies to develop and improve our people, with updates from the Eurofins Academy, and on training programmes and local initiatives
- 71 Eurofins, a School of Entrepreneurs**  
A reflection on the work Eurofins has done to facilitate entrepreneurship and support our innovative start-ups on their journey to success
- 72 People, Health and Safety**  
An overview of the ways in which Eurofins companies ensure a safe, stable and healthy working environment for all employees
- 74 Giving Back**  
A look at the philanthropic work of Eurofins through the Eurofins Foundation and Eurofins Solidarity Fund

## DATA TABLES

- 109 Eurofins Data**  
A tabular summary of all reported ESG related Key Performance Indicators
- 112 Taxonomy Disclosure**  
A tabular summary of Eurofins Taxonomy Disclosure in accordance with the EU Taxonomy Regulation
- 113 Global Reporting Index (GRI) Disclosures**  
A tabular summary of Eurofins GRI Standard disclosures
- 123 Sustainable Accounting Standards Board (SASB) Disclosure Topics and Accounting Measures**  
A tabular summary of Eurofins SASB Disclosure Topics for the Professional & Commercial Services Industry
- 124 Aligning to the Task Force on Climate-Related Financial Disclosures (TCFD) framework**  
A tabular summary of Eurofins progress towards alignment with the TCFD framework

## ABOUT THIS REPORT

- 125 Get in Touch**  
A list of contact details for the Group, including the Corporate Headquarters address

## GOVERNANCE

- 88 Sustainability Governance**  
An update on the role of the Sustainability and Corporate Governance Committee and its current members
- 91 Corporate Governance**  
A reminder of the legal environment governing Eurofins network's governance practices
- 91 Honesty, Integrity and Human Rights**  
An overview of Eurofins' stance on ethical business, with links to important documents such as the Group Code of Ethics, Core Compliance Documents and Whistleblowing policies
- 94 Enterprise Risk Management**  
An analysis of the governance-related risks facing the Eurofins Group and the various committees tasked with managing these risks
- 103 Quality Management**  
An outline of the Eurofins rules relating to ethical behaviour during audits and inspections
- 107 Information and IT Operation Security**  
A summary of actions taken and investments made in order to ensure data protection and a robust IT infrastructure
- 108 Product and Service Quality**  
An explanation of how the Eurofins network of companies measures customer loyalty to assess the quality of our offerings

# 2022 HIGHLIGHTS

## Environment



Significantly increased scope of carbon footprint data collection with the support of over 150 CO<sub>2</sub> Champions

2022 ESG report  
**>95%**  
FTEs/75% sites



2021 ESG report  
**77%**  
FTEs/55% sites

Achieved carbon intensity (tCO<sub>2</sub>e/FTE) reduction

**8.8%** vs 2021

**14.2%** vs 2019 (baseline year)

Focused efforts to **source renewable energy** resulted in an increase of green electricity utilised across the Eurofins network from 8% in 2021 to 20% in 2022

Recognised as a **Leader in Diversity** by the Financial Times and Statista for demonstrating leadership in advancing diversity, equality and inclusion in the workplace

Significant investments to enhance and improve training for all employees resulting in the addition of more than **50** new training courses to the Eurofins Academy portfolio and an upgraded Eurofins Learning Centre platform

Eurofins Foundation is supporting **93** projects around the world, a similar number to 2021, with many 2022 efforts focused towards humanitarian relief efforts to help those impacted by the war in Ukraine

## Social



## Governance



Upgrades from seven ESG rating agencies during 2022

**Actively engaging with vendors** to complete on-line CSR assessments in order to prioritise suppliers for partnerships that have a strong focus on social, environmental and business continuity management

**Implemented a separate ESG target setting exercise** for all senior leaders in order to drive continuous improvement in the management of carbon footprint reduction, health & safety metrics, and customer satisfaction





I am pleased to share with you our 2022 ESG Report as Eurofins celebrates 35 years since the company was founded as a small laboratory in Nantes, providing wine authenticity testing services. Back then, it would have been difficult to imagine that several decades later, Eurofins would not only comprise 61,000 employees and a network of ca. 900 laboratories, but we would be the global leader of the Testing, Inspection and Certification (TIC) industry, with an incredibly broad range of testing Business Lines. This important milestone is also a testament to how critical ESG performance is to the long-term success of any business. Eurofins has always had a scientifically forward-thinking approach to our testing services and an unwavering commitment to delivering quality results that has contributed significantly to the health and safety of our society and planet.

Specific to the field of sustainability, many Eurofins companies are innovating and extending their services to help our clients in various sectors to reduce their environmental impact. Throughout this report, we highlight how we serve as an ESG Enabler, adding another important layer to how we strive not only to provide testing services but also to establish on-going collaborative partnerships with our customers. In September 2022, we launched Eurofins Sustainability Services to bring together this wide range of service offerings under one umbrella. This facilitates an easy connection between our global customers and the Eurofins companies best suited to meet their testing needs, covering microplastics testing, wastewater testing, biodegradability and recyclability assessments, supply chain audits, life cycle analysis, and many other services.

Specific to our ambitious goal of achieving carbon neutrality by 2025, we made significant progress in 2022. We now have over 150 local CO2 Champions from all regions and Business Lines who represent >95% of our FTEs. We also launched an all-employee "Carbon Footprint Reduction" training module to educate and facilitate idea sharing related to our carbon footprint reduction initiatives. Furthermore, all Eurofins leaders now have CO2 footprint reduction targets that are presented and monitored as part of an annual ESG review exercise. This will help to ensure accountability and commitment to establishing measurable reduction strategies at legal entity and site levels. Proving to be effective, I am once again encouraged to see that we are reporting a reduction in tonnes of CO2 emissions per FTE since our baseline year of measurement in 2019.

As we move beyond the COVID-19 pandemic where Employee Health and Safety was in sharp focus, we are still striving for continuous improvement related to this topic. Recently, we formed a network of over 400 local Health & Safety Champions to report Health & Safety KPIs and share best practices with their colleagues across the network to drive and implement proactive policies and measures for the prevention of work-related injuries. I am also pleased to report that there were zero work-related contractor or Employee fatalities in 2022.

Through our Equality Driving Excellence (EDE) initiative, we aligned with the International Women's Day #BreakTheBias campaign and launched Eurofins

#BreaktheBias theme throughout the year. Three separate roundtable sessions were held with Executive Women, LGBTQ+ community, and Executive Men beginning with asking the same #BreaktheBias themed questions to encourage colleagues from across our global network to gain new perspectives, challenge stereotypes and grow compassion to understand how unconscious bias can impact everyone's personal and professional interactions. Leadership Training and Equality Conversation sessions were also held as part of this activity and covered topics such as cultural intelligence, psychological safety and mental health. We continue to commit to gender equality advancement. Eurofins is comprised of approximately 55% female employees. At all levels of leadership, approximately 47% women hold these positions. At the Executive level, female representation in our Group Operating Council (GOC) increased significantly from 9% in 2021 to 25% in 2022.

Our employees are the reason for our sustained growth and success as an organisation. We maintain our success as a network through our efforts to attract and retain talented, diverse, and highly motivated professionals and by offering on-going training and career development opportunities to allow them to contribute at their full potential. In 2022, we invested heavily in campus recruiting events utilising our Eurofins Connect efforts, expanded our training portfolio in our Eurofins Learning Centre, and continued to focus on leadership development within our EDE Global Leadership Mentor Programme and other regional talent development programmes.

The Board-appointed Sustainability and Corporate Governance Committee continues to work closely with the Executive Sustainability Committee to assess the effectiveness of the Group's sustainability strategy as it relates to our business operations environmental impact, prevention of climate risk and social topics in our materiality matrix. I am pleased to report that our initiatives aimed at ESG improvement continue to be acknowledged by the leading global ESG rating agencies and our scores with agencies such as MSCI, Sustainalytics, ISS, and S&P Global all improved in 2022. Eurofins will look to make further progress in 2023 as we work together to embrace and comply with the forthcoming European legislation to implement the Corporate Sustainability Reporting Directive (CSRD) in fiscal year 2024. In addition, our alignment with the United Nations Sustainable Development Goals serves as a roadmap to enhance and improve our Corporate Sustainability priorities.

Reflecting on what has been a truly rewarding 35 years as CEO of the Eurofins network, I can only look forward to where the next decade will take us. Eurofins and its companies have never been stronger than they are today, or better prepared to face the many economic, geopolitical and supply chain challenges. I say this with confidence because I am continually inspired by the passion and commitment that our employees all over the world have for the topic of sustainability. We have highlighted many of these local initiatives throughout this report and as you will see, many of these employee driven projects have a positive impact on carbon footprint reduction, biodiversity protection and creation, health and wellbeing, and giving back to local communities. At Eurofins we believe that sustainability needs to be a mindset shared by all employees so that it is embedded into our organisation's culture. Our commitment to improving our ESG performance for all of our stakeholders is something we are very proud of and why we can truly say that, "Sustainability is at the heart of what we do" at Eurofins.

**Dr. Gilles G. Martin**  
CEO



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# THE EUROFINS GROUP

# Overview

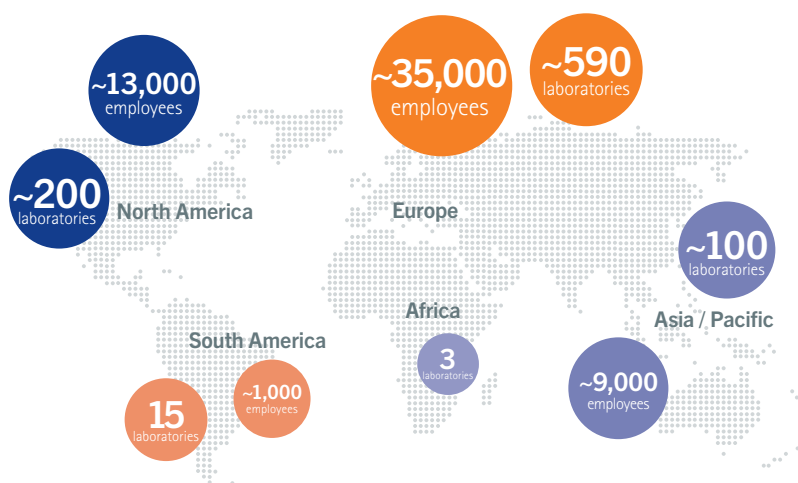
**Eurofins Scientific, based in Luxembourg and listed in the stock market since October 1997, has been a member of the CAC 40 since September 2021. In 2022, Eurofins' revenues amounted to €6,712m and its adjusted EBITDA stood at €1,513m.**

Today the Eurofins Group is a leading provider of analytical and testing services, with an international network in 61 countries generally specialised by end client markets and operating ca. 900 laboratories, with 61,000 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. We are the global leader of the Testing, Inspection and Certification (TIC) Industry and a member of the international non-profit association TIC Council.

As a group 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.

In 2022, in addition to TCFD, we have adopted the GRI and SASB reporting standards. Together, they provide an inclusive picture of our material ESG topics, their impacts and how they are managed across the Group's entities. The tables on pages 113-124 list the different reporting standards and reference each standard either to the 2022 Annual Report, the 2022 ESG report or Corporate Sustainability documents available on the Eurofins website.





# Vision, Mission and Values

## OUR VISION

To be the Global Leader in Testing for Life.

## OUR MISSION

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

### 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.



**A number of additional policies and recommendations spell out in more detail the behaviour expected from all Eurofins stakeholders to fulfil Eurofins' mission, values and commitments.**

# Sustainability at Eurofins

## SUSTAINABILITY AT THE HEART OF WHAT WE DO

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.

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.

Through our testing and certification work, Eurofins companies enable our customers across numerous industries to assess, monitor, and limit the negative impact of their activities on the environment or society, while constantly innovating better technology to detect new or old threats to the health of people and the planet. The result is that more companies around the world are able to meet Environmental, Social and Governance (ESG) criteria, a set of sustainability and ethical standards for a company's activities. For example, having recognised the power of soil-based carbon sequestration in the fight against global warming, Eurofins Agro Testing companies introduced the Soil Carbon Check for its clients in the agri-food industry, as one of its many soil health solutions. Eurofins Agro Testing experts measure and monitor the levels of carbon dioxide in farmers' and growers' soils, and provide advice on how to improve carbon storage, such as through crop rotation or by sowing green manures. In turn, farmers not only help to remove CO<sub>2</sub> from the atmosphere, but their healthy, fertile soil enables better crop yields to feed a growing population.

In relation to our own carbon footprint, we continue to expand the scope of our data collection and site engagement in order to measure, manage and drive a company culture that builds sustainable ESG behaviours, policies and actions into every aspect of our business. In 2022, Eurofins' Carbon Footprint Reduction programme expanded further in order to cover >95% of our FTEs and 75% of sites. Over 150 CO<sub>2</sub> Champions now assist with our carbon footprint measurement exercise and assist business leaders to implement local reduction strategies. All Business Units and senior leaders have ESG targets, focused on gender diversity, safety, environment and compliance, conditioning a part of their variable compensation. Furthermore, targets specific to CO<sub>2</sub> footprint reduction are required and reviewed as part of a separate annual ESG budgeting activity.

The Group continues to work relentlessly to ensure the health and safety of every Employee. In 2022, the Group developed a team of over 400 local Health and Safety Champions to represent all Business Lines across the Eurofins network of companies. The Health and Safety Champions are not only in charge of the reporting process for the Health and Safety KPIs (TRIR, LTIR, Fatalities) but also in sharing their experiences and best practices to facilitate proactive protection of our employees.

Eurofins actively engages with its key stakeholders to drive consistent improvements in its services and the way its business is conducted and governed. In 2022, we expanded our reporting disclosures to include GRI and SASB disclosures. We are finding more of our key customers are engaging with us directly to define sustainability engagement plans and as part of these collaborative efforts, we participated in a Group level EcoVadis CSR assessment for the first time in 2022. In addition, more than 70 Eurofins subsidiaries participate actively with EcoVadis which assists with driving continuous improvement in sustainability initiatives at local level. Specific to our ESG governance framework, the Executive Sustainability Committee and our Board level Sustainability and Corporate Governance committee work closely together to assess the adequacy and efficacy of the Group's corporate sustainability strategy and related ESG performance indicators.

In 2022, we strengthened our procurement and supply chain management practices by confirming our Supplier Code of Ethics with significant vendors accounting for more than 53% of the Group's purchasing spend. Furthermore in 2022, Eurofins' 102 top spend vendors have been invited for Corporate Social Responsibility (CSR) on-line assessments covering questions about Vendor practices around three CSR pillars (i.e., social, environmental and business continuity). Recognising that Eurofins is able to influence more than 30,000 suppliers to follow our principles and values, Eurofins has strengthened its supplier cooperation practices by adding CSR ratings into the formalised Supplier Onboarding and Evaluation policy in 2022.

Employees are our most important asset especially as the Group continues to grow significantly. Eurofins has continued to invest significant resources in training and talent development in 2022. The focus on expanding training for all employees resulted in the addition of more than 50 new training courses to the Eurofins Academy portfolio. One of the new mandatory training courses launched in 2022 was the "Carbon Footprint Reduction" course which was designed to support our employees as we work together to reduce our impact on the environment. To ensure that training modules benefit the maximum number of Group employees, the Eurofins Academy aims to create trainings in 18 languages. In addition, Eurofins invested in a new learning platform to enhance the capabilities of our Eurofins Learning Centre, allowing for an overall better user experience. Also, Eurofins is proud to have continued to create new jobs, with a 5.8% increase in headcount between 2021 and 2022.

Eurofins Equality Driving Excellence (EDE) initiative continues to be a crucial endeavour for creating a safe and inclusive work environment for all employees. In 2022, EDE supported the International Women's Day (IWD) #BreakTheBias theme through a wide variety of activity and Employee engagement. Some of the topics covered were Equality conversations about unconscious bias, disabilities, neurodiversity and mental health; leadership forums focusing on psychological safety in the workplace and cultural intelligence; and roundtable events with female and male Executive Leaders and the LGBTQ+ community.

Eurofins continues to contribute to communities across the world through its CSR activities, which are led by the Eurofins Foundation, and its investments in the Livelihoods Carbon Funds. In 2022, the Eurofins Foundation, active across all three ESG dimensions and committed to the UN Sustainable Development Goals, is supporting 93 projects around the world.

The progress made on ESG topics reflects Eurofins' commitment to building a more sustainable future. This ESG report has been prepared for stakeholders to better understand our sustainability strategy, actions, performance and key material issues for the year ended 31 December 2022. The report was approved by Eurofins' Board of Directors on 24 February 2023.

# 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. The UN reports that progress is being made however, urgent action is still required to realise meaningful impact. (Source: "The Sustainable Development Goals Report 2022" - <https://unstats.un.org/sdgs/report/2022/> )

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 109-111. For topics where quantifiable KPIs are not applicable, qualitative impact is discussed in the according section.

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

	BIOPHARMA/ CLINICAL DIAGNOSTIC/ FORENSIC SERVICES	AGRO TESTING / AGROSCIENCE SERVICES /FOOD & FEED TESTING	ENVIRONMENT TESTING	CONSUMER PRODUCT TESTING / SUSTAINABILITY SERVICES	GROUP SERVICE CENTRES (Foundation + Academy + LCF + EDE)
					✓
		✓		✓	✓
	✓	✓	✓	✓	✓
					✓
					✓
		✓	✓	✓	✓
			✓	✓	✓
					✓
			✓	✓	✓
					✓
					✓
		✓	✓	✓	✓
		✓	✓	✓	✓
		✓	✓	✓	✓
		✓	✓	✓	✓
	✓				✓

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, 98% of Eurofins revenue, 91% of its operational expenditures (opex) and 92% of its capital expenditures (capex) falls into an area of activity that supports one or several of the UNSDGs. This shows the impact that "Testing for Life" has on all aspects of Sustainable Development. On page 22, we compare this with the area of activities that fall under the EU Green Taxonomy.

Some general examples of how a select few of our Business Lines contribute not only directly to UNSDGs, but also as an ESG enabler to our customers are highlighted below.



## Biopharmaceutical Services

- › Improving global health through a combination of bioanalytical regulatory expertise, scientific knowledge and capacity to provide accurate and trusted data required for the drug approval process
- › Offering fully comprehensive testing services that include testing of drug substance, final product, intermediates, and starting materials for both small and large molecule drug products
- › Supporting vaccine development programmes from pre-clinical studies to post authorization surveillance which has proven to result in lifesaving support during the COVID-19 pandemic
- › Contributing to the advancement of science in Testing for Life across many fields from testing of medical devices to gene and cell therapy products which have made significant progress in the treatment of many diseases, including cancer, genetic, and autoimmune disorders

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## Food and Feed Testing

- › Establishing the safety, composition, authenticity, origin, quality, traceability and purity of food and feed
- › Offering comprehensive nutritional analysis and compliant labeling services for food, pet food, feed, commodities and dietary supplements
- › Testing for Genetically Modified Organism (GMOs) crops to help seed producers, farmers, grain handlers, food manufacturers and retailers manage GMO-related compliance
- › Providing chemical, microbiological and physical testing services for litigation support and insurance claims involving the investigation of complex problems in food, beverage and packaging; including product recall support
- › Authenticity testing to mitigate food fraud and non-compliant products thereby ensuring the safety of buyers and consumers from increased risks of allergy or toxicity

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## Clinical Diagnostic Services

- › Contributing to every stage of patient care, from genetic predisposition to prevention, diagnostics, treatment monitoring and prognosis
- › Investing heavily in new genetic tests to contribute to personalised medicine to offer the best possible care to oncology patients for example and increase life expectancies
- › Offering a broad range of innovative tests for women of all ages that help to manage contraception, diagnose and treat fertility disorders, provide access to innovative prenatal testing and programmes in advanced cancer prevention, osteoporosis and wellness testing
- › Supporting efforts to combat diseases and pandemics, such as COVID-19, by developing the best scientific innovations and testing capabilities
- › Helping practitioners select personalised treatments thanks to genetic and metabolic profiling of patients as well as therapeutic drug monitoring

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## Consumer Product Testing

- › Performing testing for Ecolabels and Quality labels for low Volatile Organic Compound (VOC) emitting products which certifies that a product has lower impact on the environment compared to other products
- › Contributing to global health and safety through personal protective equipment testing services that assure regulatory compliance of gloves, garments, hearing and respiratory protection devices and footwear
- › 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
- › Ensuring products that are in direct contact with the human body including textiles, cosmetics, apparel and toys are compliant with standards along the entire lifecycle through accredited certification services and expert testing
- › Supporting our clients by offering industry-specific, regulatory courses as well as social, environmental, security or customised audits and inspections that support our customers ESG/CSR objectives for supply chain management

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## Sustainability Services

- › Provides a central location for Eurofins sustainability products and services
- › Offering one of the world's leading microplastic testing and analysis services to quantify and qualify microplastics in almost any media including water, food, fish, sediment etc.
- › Developing sustainability strategies for customers supported by metrics to measure progress, identify action items and compare to competitors and peers
- › Supporting retailers and manufacturers in end of life and durability assessments for products and materials
- › 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 MATRIX

Eurofins seeks to make a positive and meaningful impact on a wide range of ESG categories through both its own actions and the work it does supporting and assessing others' ESG initiatives. In 2022, Eurofins conducted an exercise across the network to define the materiality of the potential impact of ESG on the business and its potential risks. The outcome of the analysis will help Eurofins prioritise the key areas of improvement and risks to be mitigated.

### Methodology

The Executive Sustainability Steering Committee identified and reviewed the key ESG risks to Eurofins' operations across all regions. Additionally, we engage with our key stakeholders in a variety of ways in order to define and advance our ESG related priorities and actions. Specific stakeholders and methods of engagement are defined below:

- › **Employees:** Town Hall Meetings, Equality Driving Excellence annual surveys, Equality Conversations and Leadership forums, CO2 Champion network meetings, Leadership Mentor programmes
- › **Customers:** Client Satisfaction surveys, Business Review Meetings, direct follow-up, Annual ESG Report, EcoVadis assessments
- › **Shareholders:** Annual Report & ESG Report, meetings with analysts and investors, surveys from analysts, investors and ESG rating agencies
- › **Financial partners (e.g. credit investors/rating agencies, banks, insurance companies):** Annual Report & ESG Report; meetings with investors/agents
- › **Regulatory Authorities:** site audits, industry specific conferences, work groups and forums
- › **Society:** Eurofins Foundation, Social Media platforms (LinkedIn, Instagram, Facebook), local community involvement initiatives (e.g. engagement with schools, STEM education support, tree planting, litter clean-up), conference presentations

Combining internal and external factors, 19 ESG themes have been identified for further materiality analysis, which are summarised in the materiality matrix below.

Following our materiality review in 2022, we have added Information and Operational IT Security as a priority issue considered critical to our stakeholders. Enterprise Risk Management, Climate Change, Human Capital Development, Diversity and Equity, Health & Safety, and Human Rights continue to remain key areas of focus and improvement.

### ESG Materiality Matrix

The Materiality Matrix maps the material topics and issues identified as the constituent elements of ESG for the Group in our materiality assessment. These factors have been arranged under the three key sustainability pillars, namely, Environment, Social and Governance and mapped against the SDGs that have been identified as the most relevant to our activities as a Group.



**ENVIRONMENT**

Safeguarding the environment through our Products and Services	✓	✓			✓	✓	
Environmental Risk Management			✓		✓		
Climate Change			✓			✓	
Energy and Waste management			✓		✓	✓	
Responsible Consumption of scarce resources	✓	✓			✓	✓	
Sustainable Procurement and Supply Chain Management							✓

**SOCIAL**

Diversity and Equity	✓	✓	✓	✓	✓		✓
Employment creation	✓	✓			✓		✓
Human Capital Development				✓	✓		✓
Eurofins School of Entrepreneurs							✓
People Health and Safety			✓				
Giving Back	✓	✓	✓	✓	✓	✓	✓

**GOVERNANCE**

Sustainability Governance			✓	✓	✓	✓	✓
Corporate Social Responsibility	✓	✓	✓	✓	✓	✓	✓
Honesty, Integrity and Human Rights			✓	✓	✓		✓
Enterprise Risk Management			✓				✓
Information and IT Operation Security							✓
Quality Management			✓				✓
Product and Service Quality							✓



**ENVIRONMENT**

Safeguarding the Environment through our Products and Services	✓		✓	✓	✓	✓	✓
Environmental Risk Management	✓			✓	✓	✓	✓
Climate Change			✓	✓	✓	✓	✓
Energy and waste management			✓	✓	✓	✓	✓
Responsible consumption of scarce resources				✓		✓	✓
Sustainable Procurement and Supply chain management		✓	✓	✓	✓		✓

**SOCIAL**

Diversity and equality		✓	✓				✓
Employment creation	✓	✓	✓				
Human Capital Development		✓					
Eurofins School of Entrepreneurs	✓	✓					
People Health and Safety	✓		✓	✓			
Giving Back	✓	✓	✓	✓	✓	✓	

**GOVERNANCE**

Sustainability Governance	✓	✓	✓	✓	✓	✓	✓
Corporate Social Responsibility	✓	✓	✓	✓	✓	✓	✓
Honesty, Integrity and Human Rights		✓					✓
Enterprise Risk Management	✓	✓	✓	✓	✓	✓	✓
Quality Management				✓	✓		✓
Information and IT Operation Security	✓		✓				✓
Product and Service Quality	✓			✓			✓



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# ENVIRONMENT

# Safeguarding the Environment through our Products and Services



As a group of companies that work to safeguard the environment through many of our testing activities, considering our impact on the environment is a priority as it is a commitment to sustainable operations. Our broad portfolio of testing services enable 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 Green Taxonomy.

The taxonomy has been established by EU regulation 2020/852 (18 June 2020) for the creation of a framework to facilitate sustainable investment, and amending 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)

## The six Environmental Objectives according to the EU Taxonomy are:

### 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.

### 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.

### 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.

### 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, prevent or reduce waste generation, increasing use of recycled raw materials.

### Pollution prevention and control

Activities contributing substantially to environmental protection from pollution by

- › preventing or 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 of the production, use or disposal of chemicals;
- › cleaning up litter and other pollution.

### Protection and restoration of biodiversity and ecosystems

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

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

The EU delegated act 2021/2178 (6 July 2021) is specifying the methodology for how to comply with the disclosure obligation of EU regulation 2020/852. The EU delegated act

2021/2139 (4 June 2021) defines in Annex 1 and 2 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.

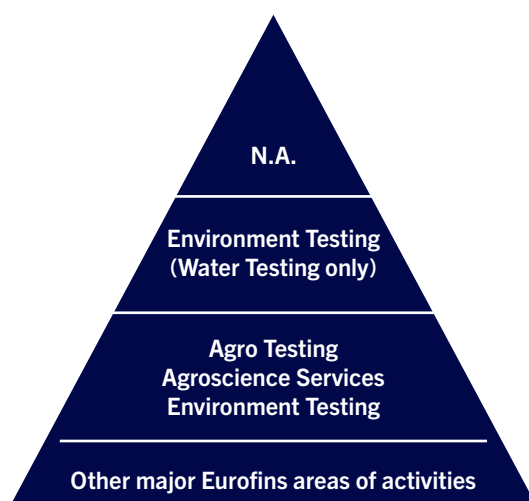
The mapping of Eurofins areas of activities taxonomy reporting complies with the EU regulations listed above as well as with the guidance from the TIC Council, the professional association of compliance verification bodies.

TIC services break down into four categories, by level of eligibility for the Taxonomy:

- › **Level 1:** TIC services which are Taxonomy eligible and aligned according to the delegated act 2020/852 of the taxonomy. In this most narrow category, we have no material activities that can be reliably identified.
- › **Level 2:** TIC services associated with contributing activities in the taxonomy delegated acts. These are enabling activities according to the article 16 of the delegated act 2020/852 that support our customer's performance of the activities defined in the taxonomy. The main area of activity falling under this level is our water testing as it supports the operation of water collection, treatment and supply systems. It is equivalent to 11% of Group revenue, 10% of Group opex and 10% of Group capex in 2022.
- › **Level 3:** TIC services not yet covered by the EU Taxonomy, but contributing to one or several of the six EU taxonomy Environmental Objectives. These activities are equivalent to 10% of Group revenue, 10% of Group opex and 7% of Group capex in 2022
- › **Level 4:** TIC Services not eligible for the Taxonomy, but supporting the UNSDGs. Activities not eligible for the Taxonomy but supporting the UN Sustainable Development Agenda are equivalent to 77% of Group revenue, 71% of Group opex and 75% of Group capex in 2022.

Including Level 2 and 3 activities, Eurofins TIC services contributing to the UNSDGs are equivalent to 98% of Group revenue, 91% of Group opex and 92% of Group capex in 2022.

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



**Level 1:** TIC services listed in the taxonomy delegated acts

**Level 2:** TIC services in the taxonomy delegated acts (Water testing contributing to "operation of water collection, treatment and supply systems")

**Level 3:** TIC services not listed or associated, but contributing to one or several of the EU taxonomy 6 goals

**Level 4:** TIC not eligible under EU Taxonomy and not supporting Taxonomy goals - but contributing to UN Sustainable Development Goals

Some general examples of how a select few of our Business Lines contribute not the six EU Taxonomy goals are:

## AGROSCIENCE SERVICES

- Soil health testing that provides insight to the quality of soil carbon, soil carbon storage, development of soil carbon and improvement of soil carbon
- Fertilisation management analysis to assess essential nutrients, water holding capacity, content and quality of organic matter and soil type in order to provide fertilisation advice to improve crop yield production
- Pollinator studies to monitor bee health including nectar and pollen residue studies, honey bee studies (run by our own beekeepers at in-house apiaries), wild solitary bee and bumble bee studies and pollinator monitor studies in Europe, Brazil and North America
- Performing a broad range of seed development and testing services globally to the seed industry to ensure best possible project outcomes for crop health and production

## ENVIRONMENT TESTING

- Offering testing services for water, air, soil, waste and other products to assess their quality and 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 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



# Biogas testing - Fuelling Singapore sustainably

Eurofins Environmental Testing - Singapore

Demand for energy is increasing at an unprecedented rate, accelerating climate change. In response, the last decade has seen a global effort to transition from fossil fuels, such as coal, oil, and gas, to renewable energy sources. With more and more countries committing to drastically reducing their greenhouse gas emissions or achieving carbon neutrality, pressure is mounting on companies to investigate and adopt sustainable fuel alternatives.

Biofuels, including biodiesel and bioethanol, have therefore been gaining momentum as a viable means for partial substitution of fossil fuels. This renewable energy source, derived from plant-based biomass, can be used to power a range of vehicles, including cargo ships. Key trading ports and bunkering hubs have therefore become hotspots of activity for testing the potential of biofuel, to reduce the carbon footprint of petrochemical and transport companies – not least in Singapore, the world's busiest bunkering port. Eurofins Environment Testing Singapore is playing a vital role in supporting clients in their transition to clean energy.

Eurofins Environment Testing Singapore's biodiesel laboratories analyse biomass feedstock for physicochemical parameters that could impact engine performance, such as contaminants, by-products, and moisture, to ensure the high quality of biomass for renewable energy production.

The inspection team then samples the biofuel used in vessels, as well as the air surrounding them. The composition of the biofuel is analysed to investigate parameters such as sulphated ash, copper strip corrosion, and environmental contaminants (i.e., heavy metals), and its calorific value is calculated to provide information about the amount of heat released during combustion. Crucially, the Eurofins Environment Testing experts also analyse the surrounding air samples for greenhouse gas emissions, such as carbon dioxide and nitrogen dioxide, which trap heat in the atmosphere and contribute to global warming.

These services enable clients to monitor their carbon footprint by verifying the quality of renewable biofuels and accurately quantifying the impact of this reduction in fossil fuel use, guiding their ongoing efforts to limit their impact on climate change.

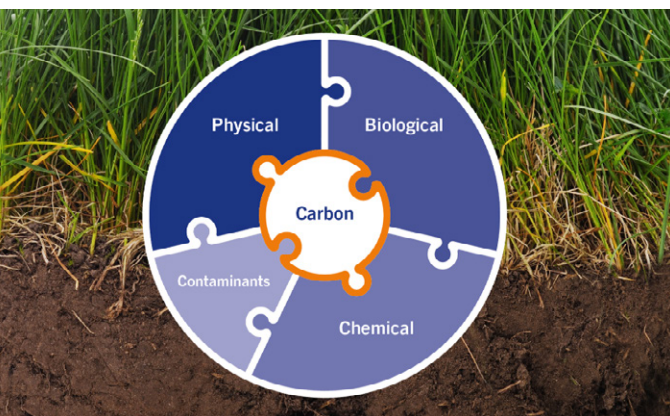


# Soil Carbon Checks

Eurofins Agro – Netherlands

To mark World Soil Day on December 5th, 2022, Eurofins Agro announced the launch of Soil Carbon Check as part of Soil Health Solutions, a new suite of testing solutions that will support the agricultural sector to transition to more sustainable farming practices. The Soil Carbon Check test will provide insights into the levels of carbon storage in fields, which supports the reduction of CO<sub>2</sub> in the atmosphere. Through targeted soil management, farmers and growers can sequester increased levels of carbon and contribute to climate protection. Data garnered through the Soil Carbon Check test reports can be used to support sustainability claims and carbon credits, as proof of sustainable farming and as credentials for other partners in the agri-food chain.

The '4 per 1,000' initiative launched at the UN Climate Change Conference in Paris in 2015 (COP21) aims to boost carbon storage in agricultural soils by 0.4% each year to help mitigate climate change and increase food security. The amount of carbon that is stored in soil is as much as three times the amount of carbon sequestered by above-ground biomass (trees or other plants and crops). Increasing the amount of carbon stored in soil will contribute to the reduction of global warming; the more CO<sub>2</sub> in soil as organic carbon, the less CO<sub>2</sub> that is released into the atmosphere.



Soil Carbon Check will provide customers with information on how much carbon is sequestered in their soil, how stable their soil carbon is and how it can be improved, and tracks how the carbon content of soil changes over time. In addition to Soil Carbon check, the suite of tests offered by Soil Health Solutions provide insights into physical soil health (supporting the efficient use of water), potential contaminants in soil, biological soil health (to determine the biodiversity status of soil and effective actions to regenerate it) and chemical soil health (to prevent yield gaps and improve food quality).

# Environmental Risk Management

Effective Environmental Risk Management must take into consideration site and building factors, as well as safety and waste processes.

Real Estate is considered a key enabler in driving down the carbon footprint, through the delivery of construction projects and leasehold improvement investing in on-site renewable energy generation to replace fossil energy (e.g., heat pumps, solar panels) and projects reducing the energy needs of a premise (e.g. insulation improvements, installation of LED lighting).

The Eurofins network of companies continue 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. Throughout 2022, the Real Estate team has been developing best practice guidelines with actions that Eurofins businesses can take to drive down the carbon footprint in both new construction projects as well as renovations of existing laboratory facilities.

During 2022, examples of Real Estate carbon footprint reduction projects that have been planned, initiated and/or completed include:

- › The integration of renewable heating and LED lighting in newly constructed laboratories as well as on-going conversion efforts to replace older lighting technology with LED lighting in existing facilities.

In addition, the majority of Eurofins laboratories have developed and set up dedicated training programmes on environmental risk management (e.g. safe use of chemicals and their application, proper waste disposal, autoclaving systems for decontamination, etc.). Some laboratories have their own department or Employee responsible for safety (Safety Officers or Health & Safety Managers) that carries out regular inspection and internal training on the issues of safety and the protection of the environment. Furthermore, in countries located in the Americas, Asia-Pacific and Europe, several laboratories have opted for voluntary environmental management accreditation by following international standards (such as ISO 14001), to reflect their commitment to safeguarding the environment. By the end of 2022, 116 laboratories in the Eurofins network with more than 9,660 Full Time Equivalents (FTE's) were operating under ISO 14001 accreditation or equivalent standard.

- › The initiation of energy consumption optimisation projects such as replacing window systems to ensure better insulation for the retention of and/or protection from heat depending on climate conditions. For example, in Vimodrone (Italy) and in Braunschweig (Germany), more than 2,000 m<sup>2</sup> of windows will be replaced.
- › The initiation of multiple renewable energy projects. For example:
  - Rossens (Switzerland) - a 445 m<sup>2</sup> photovoltaic system was added as part of a recent roof renovation
  - Elst (Netherlands) - 170 solar panels were installed. In addition, a 2,200 m<sup>2</sup> greenhouse will be heated via two water-to-water heat pumps using the sun as main heating source resulting in a total annual CO<sub>2</sub> reduction of 206 tons.
  - Freiberg (Germany) - 475 m<sup>2</sup> of solar panels were installed on a new building.
  - Castellon (Spain) - almost 1,000 m<sup>2</sup> of solar panels on a new state-of-the-art building that is almost completed.
  - Murcia (Spain) - purchase of 25,000 m<sup>2</sup> of land for the installation of a photovoltaic farm of more than 3,000 solar panels and 8 inverters resulting in an estimated 1,193 tons of annual CO<sub>2</sub> savings.
  - Munich/Planegg (Germany) - installation of a 200 kWp photovoltaic system on the rooftop of the site warehouse.
  - Aix-en-Provence and Nantes (France) - creation of 1,218 and 1,298 solar panel parking coverage respectively.

# Lighting the way with solar renewable energy



## **Eurofins Electric and Electronic Product Testing - Switzerland**

At the site in Rossens, Switzerland a 445 m<sup>2</sup> photovoltaic system was added as part of a recent roof renovation.



## **Eurofins Agrosience Testing - Netherlands**

At the site in Elst, Netherlands 170 solar panels were installed on multiple buildings. In addition, a 2,200 m<sup>2</sup> greenhouse will be heated via two water-to-water heat pumps using the sun as main heating source resulting in a total annual CO<sub>2</sub> reduction of 206 tons.



## **Eurofins Environment Testing - Germany**

At the site in Freiburg, Germany a photovoltaic system of 475 m<sup>2</sup> of solar panels were installed on a new building.

# Climate Change



Climate change can generate risks and opportunities for Eurofins as a number of our sites are located in areas of the world where climate conditions are expected to change. This will require an 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 section on page 94), 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.

## 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 5 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):** increasing frequency / severity of extreme weather events, such as cyclones, hurricanes, or floods. This may have financial implications such as direct damage to assets and indirect impacts and supply chain disruption.
- **Physical Risk / Chronic:** referring to longer-term shifts in climate patterns (e.g., sustained higher temperatures) that may cause e.g., chronic heat waves. Extreme temperature changes 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 and cost savings, the adoption of low-emission energy sources, the development of new products and services, access to new 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 94-102 and based on the standard ISO 31000). The Group Risk Manager coordinates a risk identification process, performing risk interviews with Business and Functional Leaders. Identified risks that are material at Group 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 accountabilities, monitors the development of mitigation plans, and eventually escalates relevant information to the Board-level Committees or directly to the Board of Directors.

Identification and assessment of climate change risks were performed for the first time in 2021 at Group level, with a focus on physical risks, both acute and chronic. During 2022, we updated the analysis on physical risks and extended the perimeter of identification to the transition risks and opportunities, involving several leaders of different Business Lines and Group functions.

The identified risks and opportunities, together with their possible consequences and respective adaptation strategy, are summarised in the following section and have been assessed with the standard Enterprise Risk Management methodology, prioritised within the Group Risk Register among the other risks 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 the Group's Enterprise Risk Management process and reviewed at least yearly.

### 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 and are additional to the others that each Managing Director of a Eurofins' Entity may have defined locally.

**Table 1. Risks**

Category / Timeframe	Risks	Possible Consequences	Main Mitigations / Adaptation strategies
<p><b>Transition,</b> Policy and Legal: <b>Mid-term</b></p>	<ul style="list-style-type: none"> <li>› Enhanced reporting obligations on CO2 emissions (including extension to additional scope 3 categories).</li> </ul>	<ul style="list-style-type: none"> <li>› Price reduction of tests and services provided by Eurofins companies,</li> <li>› Shift in customer preferences, impact on demand for Eurofins companies' services and a reduction of market share,</li> <li>› Adverse effect on the Group's profit margins, financial position and operating results.</li> </ul>	<ul style="list-style-type: none"> <li>› Continuous development of new and innovative services,</li> <li>› Focus on high quality and reliability,</li> <li>› Flexibility and excellence in customer service,</li> <li>› Short Turn Around Time (TAT),</li> <li>› Business diversification in many regions and various market segments,</li> <li>› Processes for systematic quality leadership selection and development: empowered leaders in a decentralised organisation, allowing for the fast, local monitoring of threats and identification of suitable mitigation strategies,</li> <li>› Proven track record in successful acquisitions, facilitating access to new technologies and markets,</li> <li>› Standardisation and industrialisation of processes to lower costs and increase quality,</li> <li>› Regular strategic business line reviews at regional level,</li> <li>› Systematic customer satisfaction measurement (Net Promoter Score - NPS),</li> <li>› Initiatives to strengthen Eurofins' brand,</li> <li>› Digitalisation and seamless digital customer experience</li> </ul>
<p><b>Transition,</b> Market: <b>Mid-term</b></p>	<ul style="list-style-type: none"> <li>› Price increase of Carbon Credits,</li> <li>› Availability and price increase of green energy,</li> <li>› Introduction of carbon taxes and emission trading systems.</li> </ul>	<ul style="list-style-type: none"> <li>› Financial impact, increase of costs.</li> </ul>	<ul style="list-style-type: none"> <li>› Monitoring of price development,</li> <li>› Initiatives to cut emissions, such as local projects to install solar Photo Voltaic (PV) systems or other sources of renewable energy at Eurofins sites,</li> <li>› Leaders of Eurofins companies are required to set targets to reduce emissions,</li> <li>› Purchasing and operations are investigating options for renewable energy sourcing,</li> <li>› A diversified portfolio (types and geographies) of carbon credits for the mid-term requirements have already been purchased, additional contracts for mid- to long-term are under negotiation.</li> </ul>
<p><b>Transition,</b> Technology: <b>Mid-term</b></p>	<ul style="list-style-type: none"> <li>› Costs of transition to lower emissions technology.</li> </ul>	<ul style="list-style-type: none"> <li>› Capital investments in technology development,</li> <li>› Costs to adopt / deploy new practices and processes,</li> <li>› Write-offs and early retirement of existing assets,</li> <li>› Power outages because of grid overload.</li> </ul>	<ul style="list-style-type: none"> <li>› Stimulation of a progressive transition to carbon neutrality of the owned buildings by improving the energetic standing and developing best practices (e.g., the use of renewable energy, reduction of electricity consumption, insulation projects)</li> <li>› Progressive transition to a fleet of electric cars,</li> <li>› Where possible and accepted by customers, transition to miniaturised chemical analysis that use smaller volumes of reagents, electricity and consumables.</li> </ul>

Category / Timeframe	Risks	Possible Consequences	Main Mitigations / Adaptation strategies
Physical, Acute: Mid/Long-term	<ul style="list-style-type: none"> <li>› Increasing likelihood and severity of extreme weather events, such as storms and floods, directly impacting our operations.</li> </ul>	<ul style="list-style-type: none"> <li>› People safety: possible injuries/fatalities to employees and others,</li> <li>› Business interruptions in our operations or in our supply chain,</li> <li>› Financial consequences, including loss of revenues, material damage to property, reparation costs,</li> <li>› Reducing availability of natural disaster insurance coverage on the market.</li> </ul>	<ul style="list-style-type: none"> <li>› Regular monitoring of exposure of Eurofins' Sites to natural hazards,</li> <li>› Scenario analysis on river flood risk and subsequent awareness campaign addressed to the leaders of relevant Eurofins Sites (see p. 33).</li> <li>› Business Continuity planning,</li> <li>› Sites' specific standard operation procedures,</li> <li>› Property damage and business interruption insurance.</li> </ul>
Physical, Chronic: Long-term	<ul style="list-style-type: none"> <li>› Significant increase of very hot days and heat waves in regions where Eurofins companies operate.</li> </ul>	<ul style="list-style-type: none"> <li>› Investments to adapt operations and ensure preservation of quality standards (e.g.: in relation to samples' storage and transportation), investments in buildings' insulation and air conditioning systems to ensure people health, and productivity, and to avoid equipment failures and/or breakdown</li> <li>› Consequent increase of energy costs and CO2 emissions (affecting sustainability targets)</li> </ul>	<ul style="list-style-type: none"> <li>› Scenario analysis on heat waves driven by climate change (see p. 34)</li> <li>› Definition of Group guidelines to design and renovate buildings with the objective of carbon neutrality (e.g., introducing technologies for natural cooling).</li> </ul>

**Table 2. Opportunities**

Category / Timeframe	Opportunities	Possible Consequences	Adaptation strategies
Opportunities, Energy Source: Mid/Long-term	<ul style="list-style-type: none"> <li>› Use renewable sources of energy and on-site energy production.</li> </ul>	<ul style="list-style-type: none"> <li>› Limit financial exposure to the future energy price fluctuations,</li> <li>› Reduced exposure to GHG emissions and therefore decreasing sensitivity to changes in cost of carbon,</li> <li>› Benefit of local supportive policy incentives from governments</li> <li>› Reputational benefits.</li> </ul>	<ul style="list-style-type: none"> <li>› Local projects to install solar Photo Voltaic (PV) systems at Eurofins sites, supported by a central Real Estate team,</li> <li>› Evaluation of scalable renewable project opportunities, such as on-site and off-site Power Purchase Agreements (PPA).</li> </ul>

Category / Timeframe	Opportunities	Possible Consequences	Adaptation strategies
<b>Opportunities, Resource Efficiency:</b>  <b>Mid-term</b>	<ul style="list-style-type: none"> <li>› Move to more efficient buildings.</li> </ul>	<ul style="list-style-type: none"> <li>› Reduction of operating costs,</li> <li>› Increase of the market value of buildings ,</li> <li>› Possibility to benefit of local incentives such as supportive transition policies from governments,</li> <li>› Improvement of Employee satisfaction, health, and safety.</li> </ul>	<ul style="list-style-type: none"> <li>› The criteria to select among alternative Sites to establish or relocate operations including, among the others, the carbon footprint of the building; this systematic approach will tendentially drive the shift to more efficient buildings.</li> </ul>
<b>Opportunities, Products and Services:</b>  <b>Mid-term</b>	<ul style="list-style-type: none"> <li>› Increasing demand of testing services to measure, reduce and certify carbon emissions (e.g., reducing reliance on fossil fuels, restricted chemistry, waste disposal to landfill, etc.).</li> </ul>	<ul style="list-style-type: none"> <li>› 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, certifications).</li> </ul>	<ul style="list-style-type: none"> <li>› Launched "<u>Eurofins Sustainability Services</u>" (see p. 16) to deliver metrics, measurements, and validation services to those businesses and industries that want to demonstrate sustainable products, services and behaviours</li> </ul>
	<ul style="list-style-type: none"> <li>› Increasing demand of services to support and certify customers transition to more sustainable farming practices.</li> </ul>	<ul style="list-style-type: none"> <li>› Positive impact on <b>Agro Testing</b> activities such as soil carbon storage, water holding capacity, soil biodiversity, soil pollution, etc.</li> <li>› Increasing demand for authenticity tests in Food and Feed testing</li> </ul>	<ul style="list-style-type: none"> <li>› Implementation of "Eurofins Soil Health Solutions" (see p. 25) to deliver auditable metrics for farmers, advisors and agricultural product companies, in the transition to a more sustainable farming.</li> <li>› Evaluation of potential business impact in various regions</li> </ul>
	<ul style="list-style-type: none"> <li>› Increasing demand of testing to optimise soil health, maximise crop growth, create more resilient seed technologies that facilitate better protection against disease, drought, and rain and other climate related risks.</li> </ul>	<ul style="list-style-type: none"> <li>› Positive impact on Agro Testing and Agro Science. Activities such as soil optimization support, rebuild soil health through metrics and measurements, scenario analysis of different farming options.</li> </ul>	
	<ul style="list-style-type: none"> <li>› New testing opportunities in Lithium-Ion battery recycling industry (expected to grow significantly, tied to growth of EV industry, and amplified by the raw material shortages), and more in general, in e-mobility industry (e.g., charging stations inspections and testing).</li> </ul>	<ul style="list-style-type: none"> <li>› Positive impact on <b>Materials and Engineering Science</b> in terms of demand for services such as quality control / testing of materials.</li> </ul>	<ul style="list-style-type: none"> <li>› Evaluation of market potential, ongoing research on industry, technology, and analysis techniques.</li> </ul>



## 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  $\sim 2^{\circ}\text{C}$  by the end of the century
- **RCP8.5:** global average temperature increase of  $\sim 4^{\circ}\text{C}$  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.

### 1. Development of river flood risk exposure driven by climate change:

Most of Eurofins' sites (representing  $\sim 94.5\%$  of total assets) have been analysed at Group level using their geo-localisation coordinates, to assess how the current exposure to the risk of riverine flood could change in the future due to climate change. The outcome of the analysis is reported in Table 3:

**Table 3.** Percentage of Eurofins' assets located in regions likely to become more exposed to flood risk.<sup>1,2,3,4</sup>

Flood risk	2030		2050	
	RCP4.5 + $\sim 2^{\circ}\text{C}$ by 2100	RCP8.5 + $\sim 4^{\circ}\text{C}$ by 2100	RCP4.5 + $\sim 2^{\circ}\text{C}$ by 2100	RCP8.5 + $\sim 4^{\circ}\text{C}$ by 2100
Unchanged exposure	85.8 %	86.5%	87.0 %	98.5 %
More exposed – moderate increase	12.7 %	10.7 %	10.2 %	1.5 %
More exposed – strong increase	1.5 %	2.7 %	2.8 %	-

1. Source: Eurofins elaboration on Aqeduct 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 due to the fact that 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.

## Findings:

In 2030, a portion of Eurofins assets could be progressively more exposed to riverine flood risk, facing a moderate increase and, in minor part, a strong increase (results are similar in the two analysed scenarios).

The flood risk will increase only in locations that are currently already exposed and where Eurofins' sites already implement flood mitigation measures and response plans on a regular basis.

Eurofins' sites that are currently not exposed to flood will remain as such; consequently, no adaptation is necessary.

## Adaptation:

During 2022, the 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.

## 2. Development of heat waves driven by climate change:

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 Table 4:

**Table 4.** Percentage of Eurofins' assets located in regions likely to become more exposed to heat waves.<sup>1,2,3</sup>

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	92.6 %	89.9%	69.8 %	63.8 %
More exposed – moderate increase	7.4%	9.5%	23.1 %	20.8 %
More exposed – strong increase	-	0.6%	7.2 %	15.4 %

1. Source: Eurofins elaboration on CCKP database (World Bank Group, Climate Change Knowledge Portal).

2. Method: the analysis is performed at regional level, being a region 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

### Findings:

In the earlier observation period (2020-2040), only a small portion of Eurofins assets (between 7.4% and 10.1%) is likely to become more exposed to heat waves, facing (mostly) only a moderate increase. The trend will most probably 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 30.3% and 36.2%, 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 next 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.

## Carbon neutrality OBJECTIVE



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. The rise in temperatures is already having observable effects in the environment and has the potential to negatively impact human, plant and animal life. 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.

In response to these challenges, and because it is the right thing to do, Eurofins' leaders and Board set a public target in 2020 for the Group to become carbon neutral by 2025.

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 (GHG) will allow the Group to analyse its carbon footprint and to identify the best opportunities to launch appropriate reduction projects guided by sound data and a strategic assessment. Furthermore, it is imperative to monitor our emissions to be able to adjust where needed, and to track progress. The quantification of Eurofins' carbon footprint has resulted in the development of the Eurofins Greenhouse Gas Inventory.

The calculations conform to the ISO 14064 standard, the Greenhouse Gas Protocol and the European Emissions Trading Scheme (EU ETS / Directive 2003/87/EC).

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.

## 2022 Highlights

- › Over 95% of Group FTEs are now covered by CO2 emission reporting.
- › Emission reduction of ca. 7% vs. 2021 achieved.
- › Carbon intensity tCO2e/FTE reduced by ca. 9% vs 2021 and ca. 14% vs 2019.
- › 20% green electricity used (increase from 8% in 2021).

Eurofins leadership and the Group Carbon Reduction team took many actions to advance our carbon footprint measurement and reduction initiatives in 2022 including:

- › Increased local CO2 Champions from 100+ to 150+ in all regions and Business Lines to collect data, implement reduction initiatives and drive the continuous improvement and expansion of the Group Carbon Footprint Reduction Programme
- › Increased the number of laboratories for which carbon footprint is calculated. In 2022, we made further progress, now covering >95% of Full Time Employees (pro-forma) and significantly increasing coverage to ca. 75% of sites representing over 85% of Eurofins' net floor area (2021 report: 77% of FTEs and 55% of sites). The sites beyond this extensive sample include very small sites (e.g., drop-off points, storage) that are considered immaterial and are therefore excluded from the CO2 emissions measurement scope. The 2022 scope analysed completed the full scope of measurement by including the remaining countries in the Eurofins network that had not been within the 2021 measurement exercise including Bangladesh, Bulgaria, Cambodia, Costa Rica, Croatia, Czech Republic, Estonia, Hungary, India, Indonesia, Italy, Sri Lanka, Lithuania, Mauritius, Morocco, Myanmar, Pakistan, Philippines, Poland, Portugal, Republic of Korea, Romania, Slovakia, Slovenia, Spain, Taiwan, Thailand, Tunisia, Turkey, and United Arab Emirates. It should be noted that a few legal entities and sites across the Eurofins network of companies were excluded due to lack of data availability or as a result of being acquired only late in 2022.
- › Working on improving and refining our carbon footprint accounting methods and analyses to identify the best reduction opportunities for each business and geography, particularly detecting what our biggest emission sources are for Scopes 1, 2 and 3.
- › Providing detailed carbon emission reports to all National Business Line Leaders to increase visibility of how each scope is impacting the Group carbon footprint and to facilitate efforts to establish measurable reduction strategies at the legal entity and site level.
- › The implementation of an annual ESG review exercise (in addition to the operational

financial budget activity) that requires quantifiable reduction targets for Scope 1, 2 and 3 CO2 emissions.

- › Launching a number of additional carbon reduction projects in 2022 together with our individual businesses including, but not limited to, renewable energy sourcing (e.g. Power Purchase Agreements (PPA), Energy Attribute Certificates/Guarantees of Origin (GOs), Renewable Energy Certificates (RECs), Green tariffs), green commuting initiatives (e.g. carpooling, bike to work challenges, public transportation subsidies, on-site electric vehicle charging stations), solar panel installations, solar farms and more.
- › Facilitating bi-monthly best practice sessions with the 150+ member team of local CO2 Champions. Presentation topics in 2022 included: renewable electricity sourcing, mobility and transport emission reduction projects and considerations related to commuting, business travel, company car fleets, chemical usage and shipments/freight.
- › Creation and launch of an all-employee "Carbon Footprint Reduction" Training Module released in November 2022 to educate all employees about the Eurofins carbon footprint reduction initiative and to provide ideas and guidance for carbon reduction projects.

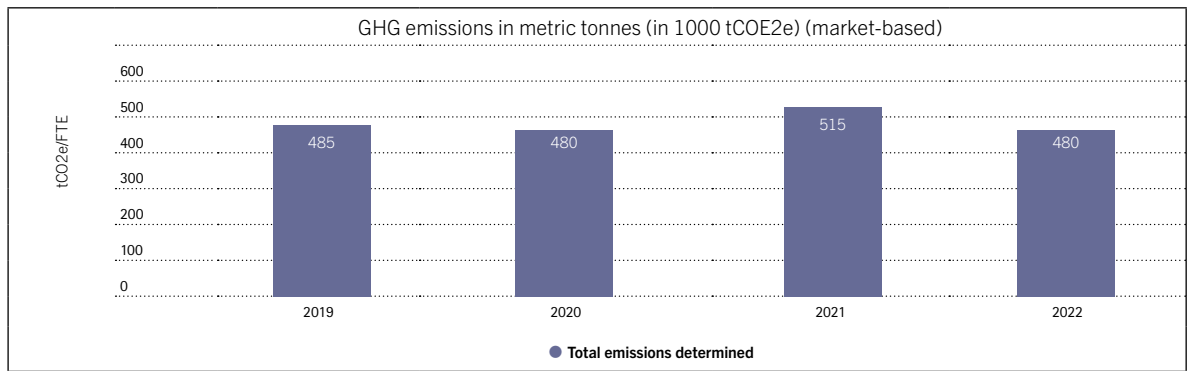
For the scopes not reported in 2021, CO2 footprint data were also collected for the 2019-2021 period to present complete data for the full 2022 scope (>95% of FTE) for 2019 (base year), 2020, 2021 and 2022. This results in the following scope changes compared to the data reported in 2021:

- › Addition of emissions from remaining countries now covered as listed above
- › Addition of emissions from companies acquired later during 2021 and early in 2022 for which data could already reliably be collected
- › Removal of emissions from companies that were divested, notably the digital testing business.

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. All figures below refer to market-based emissions. All figures, including location-based emissions, are provided in the data tables on page 109. 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 2022 through 31 December 2022.

CO2logic, an external carbon footprint consultancy company, provided consultation for the methodology (according to the GHG Protocol), data consistency/accuracy and the emission factors used for our 2022 carbon footprint and energy calculations.

Eurofins Group's 2022 emissions (covering >95% of the Group's FTE) for Scopes 1, 2 and part of 3 have been determined as ca. 480,000 metric tonnes of CO2 equivalents. For the same scope, 2019, 2020 and 2021 emissions were also determined. Refer to the graph below for total GHG emissions values for 2019-2022.

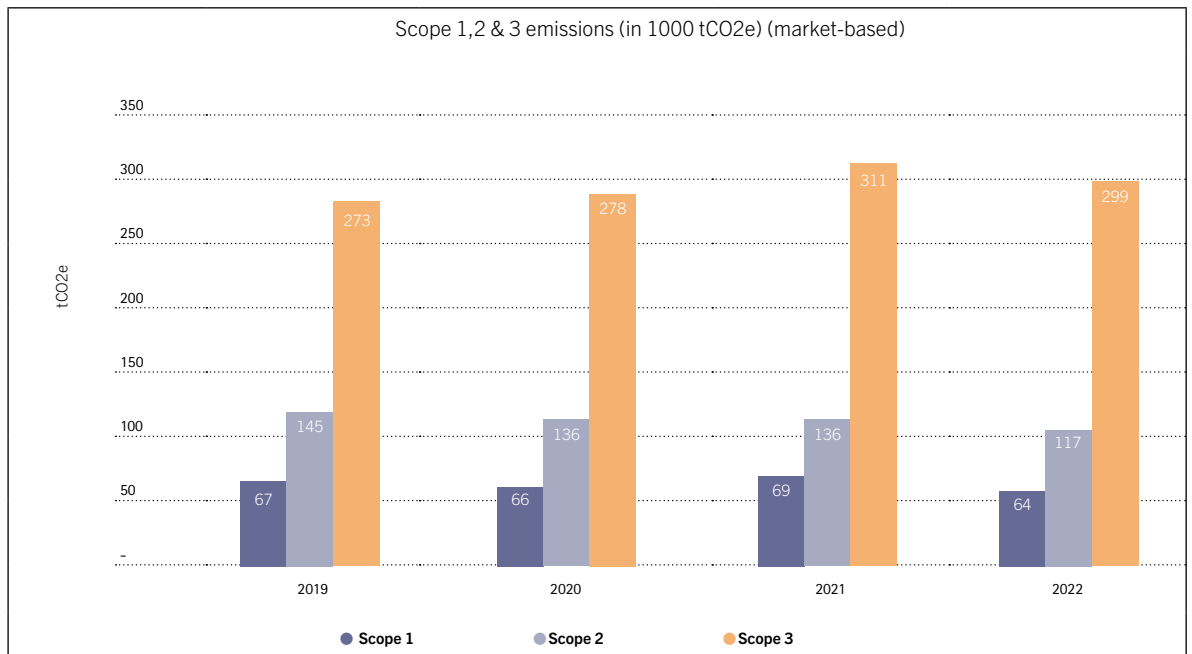


Scope 1 includes emissions from stationary combustion (heating on-site), mobile combustion (company cars) and fugitive emissions (refrigerants). Process emissions were determined to be immaterial. For the few units where process emissions were measured for regulatory requirements, they were deemed insignificant.

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

In Scope 3 the following sources of emissions are considered: selected purchased goods and services (chemicals, Information and Communication Technology (ICT) purchases and data centres ("eWaste"), paper, water/wastewater), employee commuting, business travel, waste generated through operations, upstream and downstream transportation and distribution (freight), and fuel- and energy-related activities not covered in Scopes 1 and 2 (indirect emissions from electricity, heating and car fleet). Emissions from purchased goods and services have been mainly measured using the screening method and more detailed analysis is required to determine them more accurately. Capital goods have been excluded from the current inventory but will be considered in years to come. All other Scope 3 categories defined by the GHG protocol are estimated to cause none or immaterial emissions: upstream leased assets, processing of sold products, use of sold products, end-of-life treatment of sold products, downstream leased assets, franchises and investments.

In 2022, Scope 1 emissions account for ca. 13% of all 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 reported in 2021. Notably, Scope 2 (market-based) emissions have been significantly reduced (ca. -14%) based on increased green electricity usage.



The largest single source of emissions was electricity (direct and indirect emissions), representing about thirty percent (30%) of all emissions. Other major emission sources listed in order of magnitude were purchased chemicals, freight, Employee commuting and heating.

The relative emissions in 2022 for Scopes 1, 2 and 3 were approximately 8.7 metric tonnes of CO<sub>2</sub> equivalent per FTE (2021: 9.5 tons CO<sub>2</sub>e/FTE).

In comparison to what was published in the 2021 report, the 2022 report:

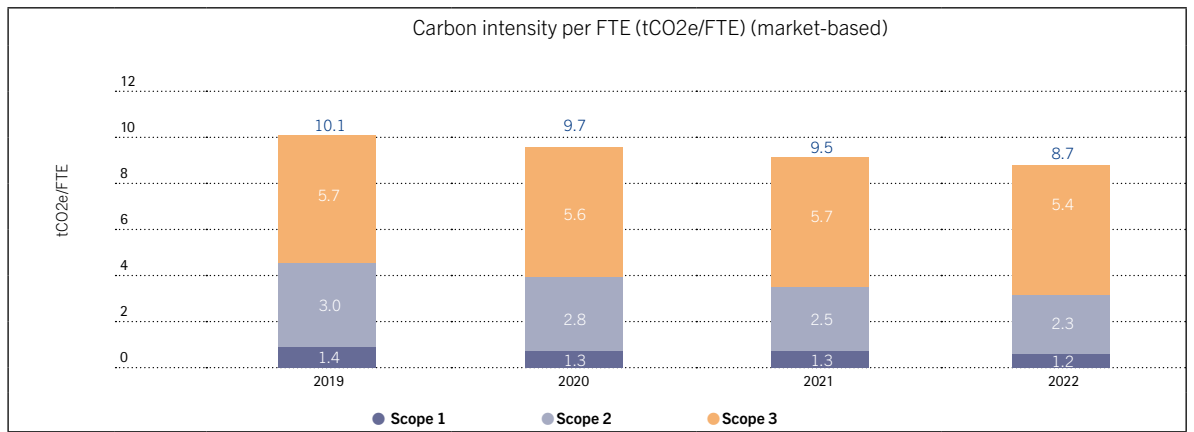
- Covers a larger sample size (2022: >95% of FTEs and ca.75% of sites accounting for >85% of net floor area used, 2021 report: 77% of FTEs and ca. 55% of sites)
- Is comprised of more accurate data (enhanced data collection tools and refined methodologies) for the current year. Data quality for earlier years is impacted by the availability of data in some cases resulting in more data points that had to be extrapolated (e.g., when it was not possible to obtain historic values for acquisitions).

The 2022 data is compared below to the 2021 data in the 2022 reporting scope.

Compared to the 2021 reporting scope:

- emissions for 2021 in the 2022 reporting scope were overall comparable
- freight emissions were slightly lower due to less time-critical COVID-19 related shipments in the 2022 reporting scope
- heating emissions were slightly lower because the added scope in 2022 covered more countries with warmer climates
- electricity emissions were slightly higher since the added scope in 2022 covered more countries with warmer climates and higher emission factors.

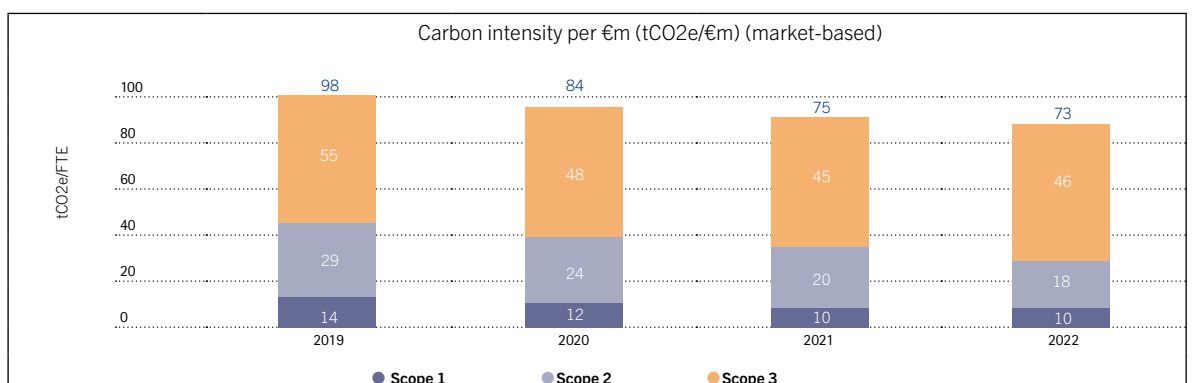
When analysing the evolution of the relative footprint per FTE, we observe a consistent reduction of Eurofins' CO<sub>2</sub> footprint over the past three years with an 8.8% reduction in 2022 compared to 2021 and 14.2% compared to 2019 figures (8.7 tCO<sub>2</sub>e/FTE 2022 vs 9.5 tCO<sub>2</sub>e/FTE:2021 and 10.1 tCO<sub>2</sub>e/FTE:2019).



**Some items to note include:**

- Lower electricity emissions (ca. -0.3 tonnes / FTE vs 2021 and -0.9 tonnes / FTE 2022 vs 2019, market-based) due to significantly more green energy usage (20% vs 8% in 2021 and 6% in 2019).
- Lower freight emissions compared to 2021 due to fewer time-critical shipments to other laboratories for COVID-19 related testing (ca. - 0.2 tonnes / FTE vs 2021).
- Lower emissions from chemical purchases, in particular by laboratories involved in COVID-19 testing and kit manufacturing (ca. - 0.25 tonnes / FTE vs 2021).
- Lower emissions from ITC purchases (ca. - 0.1 tonnes / FTE vs 2021) as fewer monitors were purchased compared to 2020 and 2021.
- Business travel emissions increased (ca.+ 0.15 tonnes / FTE vs 2021) but remained below the 2019 level (ca. - 0.1 tonnes / FTE vs 2019)
- Some variation between the countries and Business Lines could be observed. This will be used to identify improvement potential and inform target setting.

Carbon intensity by revenue slightly decreased in 2022 (-2%) as pro-forma scope revenues decreased compared to 2021. Over the last 3 years, period from 2019 to 2022, emissions in tCO<sub>2</sub>e/€m decreased significantly by 25% from 98 to 73. This indicates sustainable efficiency in our operations and advances made to reduce input required to generate revenues and growth. Carbon intensity is higher compared to the data disclosed in 2021 as the scope added in 2022 has lower than average revenues per FTE and also includes our IT activities in India.

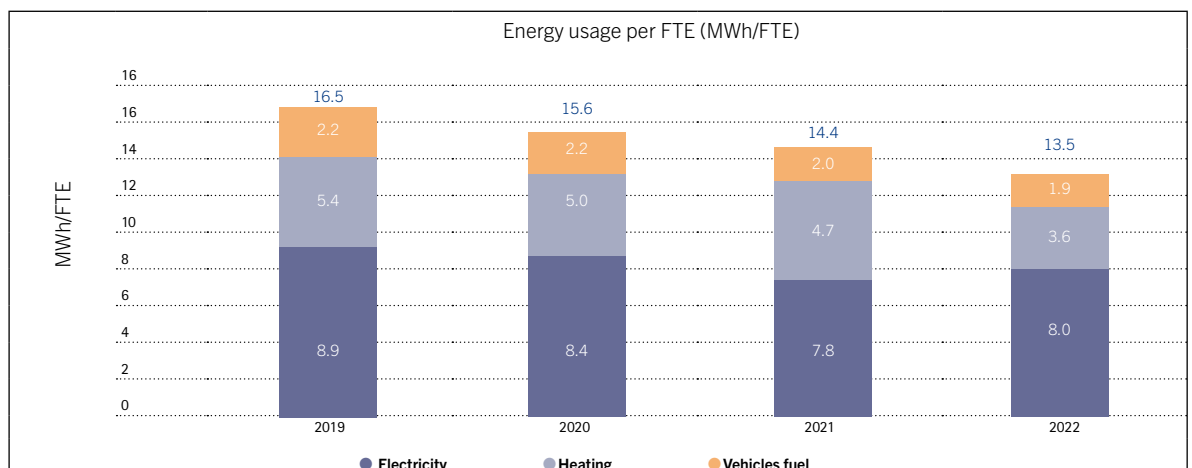
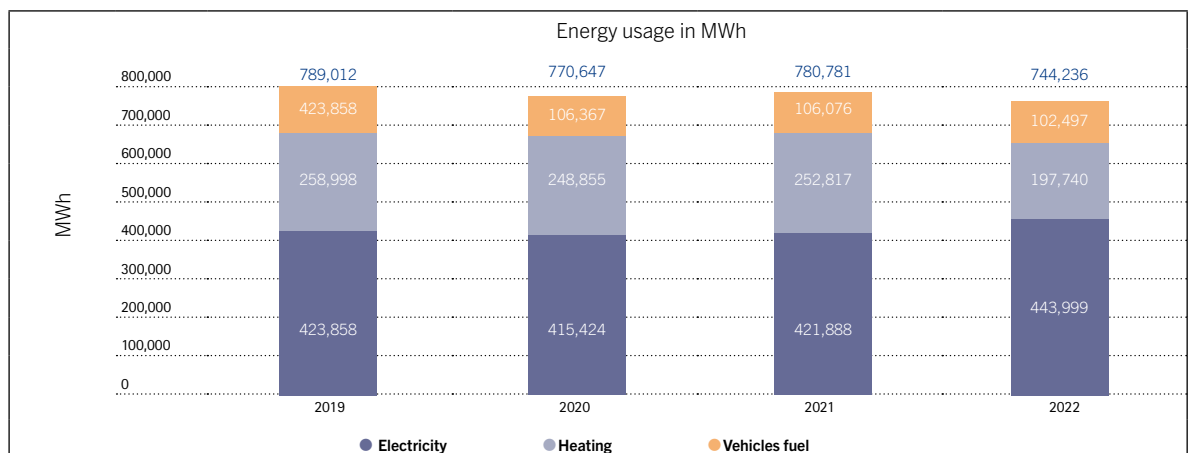




At the Group level, 2022 activities were largely focused on measurement and reporting. In addition, a target setting process was established where operational managers set relative emission reduction targets for 2022 and 2023 in tons CO<sub>2</sub>e/FTE. At a local level, many Eurofins laboratories have put ongoing sustainability programmes in place to reduce their carbon footprint. Examples of programmes include the purchase of renewable electricity, the promotion of CO<sub>2</sub>-efficient commuting options (e.g., carpooling, biking, utilising public transport etc.), LED lighting conversions, and investments in renewable heating and electricity projects.

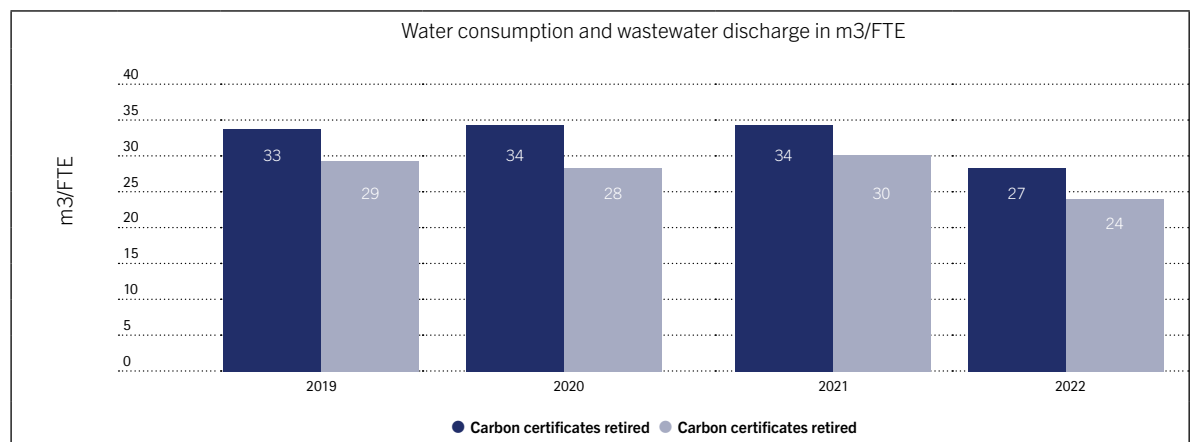
Eurofins' total energy consumption was reduced by in 2022 by 4.7% compared to 2021. Overall, ca. 740,000 MWh were consumed (2021: 780,000 MWh). Total energy consumption per FTE was reduced by more than 6.5% from 14.4 MWh/FTE to 13.5 MWh per FTE. From 2019 to 2022, electricity comprised over 50% of total energy consumption, vehicle usage ca. 15% and heating ca. 30%. 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 energy mix from 8% in 2021 to over 20% in 2022. Energy consumption for heating was reduced by 24% over the 2019 to 2022 period (ca. 200,000 MWh in 2022) with heating energy consumption per FTE reduced even further (-33%) from 2019 to 2022 to 3.6 MWh/FTE. Fuel consumption for vehicles remained relatively stable at ca. 100,000 MWh.

Beyond the focused 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.



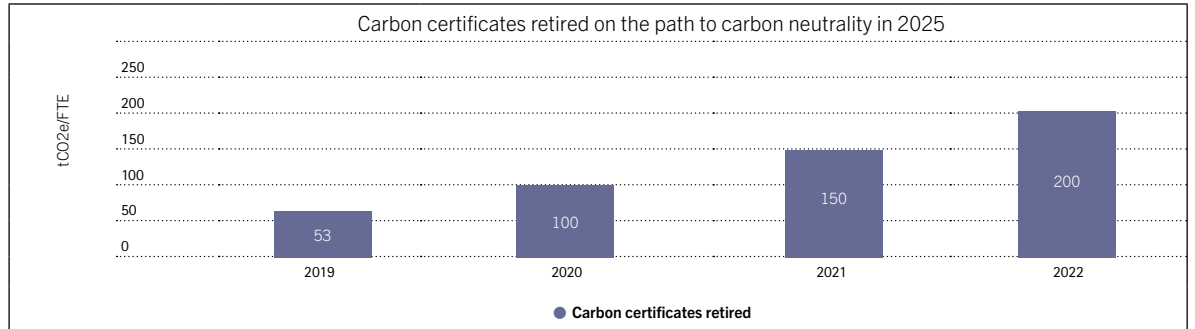
Water is a scarce resource and Eurofins companies have been working towards limiting the amount of water usage and water discharge. Total water usage has been reduced in 2022 to ca. 1.5 Mio. m<sup>3</sup> (2021: ca. 1.8 Mio. m<sup>3</sup>). Over the period from 2019 to 2022, the water usage per FTE was lowered by ca. 20% to ca. 27 m<sup>3</sup>/FTE. Similarly, the wastewater emission has also been reduced to ca. 1.35 Mio. m<sup>3</sup> from ca. 1.6 Mio. m<sup>3</sup> and relative output dropped 15% in the period 2019 to 2022 to ca. 24.4 m<sup>3</sup>/FTE.

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



On its path to carbon neutrality by 2025, Eurofins has further increased the carbon certificates bought to offset part of the emissions caused by its operations. Eurofins retired 200,000 metric tonnes of carbon credits in 2022 (2021: 150,000 tonnes CO<sub>2</sub>). The retired offsets fully cover the remaining Scope 1 and 2 emissions in 2022 (180,779 tonnes CO<sub>2</sub>e). Eurofins is now tracking its carbon reduction activities by an annual bottom-up performance review of the previous year's carbon emissions, current year's targets and the to be set target of the next year.

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 period from 2023 to 2025 to offset increasing portions of its emissions so that it can reach its objective of carbon neutrality by 2025. The precise amount of offset needed will depend on the success of our reduction performance in 2023 and the growth of our business activities. We have planned for 2023 a reduction of our Carbon Intensity per FTE (market based) of 5%, after reducing it by 8% in 2022. A key part of this reduction is the negotiation of ppa agreements to increase our share of renewable energy.



2025–2030, Eurofins will continue to refine the tools and approaches used, particularly for Scope 3 categories. Reduction initiatives are ongoing in all categories in particular in decarbonising electricity emissions, our largest emission category.

## EUROFINS SUSTAINABILITY IN ACTION | CASE STUDY

# Charging towards zero emissions

Eurofins Food and Water Testing – UK & Ireland and Eurofins BioPharma Product Testing – Lancaster, USA



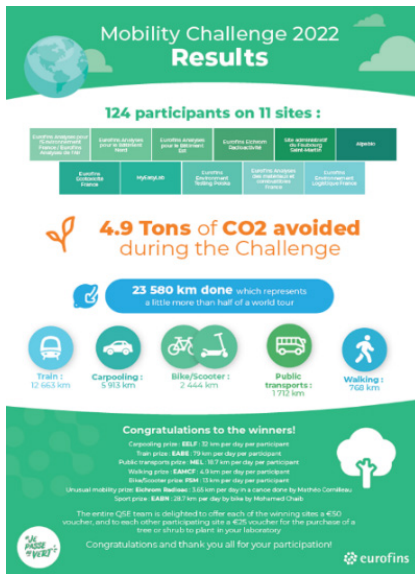
Many Eurofins companies are reducing their carbon footprint by switching to eco-friendly transportation and empowering their employees to follow suit with their choice of commute.

Eurofins Food and Water testing UK & Ireland have pursued an electric route: the company is increasingly replacing vehicles in its nationwide fleet with electric vehicles, which travel around the south of England to collect samples. These new additions represent the first of many investments, as part of a target to fully replace the company's fuel-operated fleet with electric vehicles by 2026. Similarly, Eurofins BioPharma Product Testing in Lancaster, USA, replaced half of their petrol-powered employee shuttle busses with electric transport vans in 2022. The new electric vehicles are estimated to reduce GHG emissions by 8.16 tons annually.



# Mobility Challenges

To reduce the carbon footprint from employees commuting, many Eurofins sites participated in mobility challenges during 2022 resulting in significant CO2e reductions. A mobility challenge is a targeted group effort to encourage low carbon emitting or "green" forms of commuting such as biking, walking, carpooling or using public transportation instead of driving by car for a period of time. Here are some of the impressive results from these mobility challenges that were conducted in 2022:



## Eurofins Environment Testing France

11 sites participated in a mobility challenge to use a "green" commuting method. Results are summarized below. Vouchers to purchase a plant or shrub to be planted on each site were awarded to all participating sites.

- > Total participants: 124
- > Km recorded: 23,580 km
- > Types of commuting recorded: Train (12,663km), Carpooling (5,913km), Bike/scooter (2,444km), Public transportation (1,712km), Walking (768km)
- > Total emissions reduced: 49 tCO2e

## Eurofins BioPharma Product Testing Italy

In October and November 2022, the team at the site in Vimodrone (Milan) used the MUV app to track lower carbon emitting modes of commuting. The team had a successful challenge with the following results:

- > Total participants: 77
- > Km recorded: 50,688 km
- > Types of commuting recorded: 82% Public Transport, 6% Walk, 4% Bike, 4% Carpooling, 4% Electric Vehicles
- > Total emissions reduced: 84kgCO2
- > Average weekly emission reduction: 27%



## Eurofins Food Testing Hamburg, Germany

The team organised a "Bike to Work" challenge during May through August. The bike challenge yielded very exciting results:

- > Total participants: 210
- > Km recorded: 58,083
- > Total emissions reduced: 11.43 tCO2e



# Energy and Waste Management



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, and raw materials and manufacturing operations are a huge contributor. Landfills are far from just an eyesore – materials can leach potentially toxic compounds into soil, rivers, and oceans as they degrade. Adding to this problem should therefore be a last resort.

**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 instead. Through staff training and auditing 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. To put them to the test, they use simulated conditions to assess the rate of degradation of a product over time.

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, meaning fewer waste products and toxins end up in landfills and compost.

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 facilities management procedures that provide guidance for disposal based on waste stream (e.g., hazardous laboratory waste, non-hazardous waste, wastewater etc.) and recycling.

In addition, energy conservation is considered and encouraged in new building and laboratory design, modern and innovative equipment purchases, building project upgrades and behavioural changes. Many sites are actively converting to LED lighting and have recycling initiatives that go beyond what is required by their local districts and municipalities. Additionally, energy-efficient devices are a major consideration for individuals and businesses who want to purchase electronics. Eurofins Electrical & Electronics laboratories, part of the Consumer Product Testing network, perform energy efficiency testing in line with a broad range of national energy rating systems and power consumption limits, so that shoppers can consciously choose more sustainable products and reduce their carbon footprint.

# Enhanced Recycling and Energy Conservation efforts



## Eurofins Environmental Testing - US

The Eurofins Environmental Testing team in the US launched two major energy reduction initiatives in 2022. A conversion of approximately 15,000 fluorescent lights are targeted to be converted to LED lighting. Once completed, this will result in an estimated annual reduction of 843 tonnes of CO<sub>2</sub>e. In addition, Eurofins Environmental Testing US are also launching a "Shut the Sash" campaign in their laboratories. The team operates over 600 fume hoods. It is anticipated that once these behaviour changes in the laboratories are fully implemented, a >10% reduction in electricity and gas usage resulting in >3,000 tonnes of CO<sub>2</sub>e annually will potentially be recognised.



## Eurofins SAM Sensory Marketing International GmbH – Germany

Green initiatives are high priorities for the group of Eurofins SAM Sensory employees in Munich, Germany. They re-use packaging materials from incoming deliveries to use them once again for outgoing shipments. They work closely with a local organisation "Münchner Tafel" to re-purpose leftover test products that can be used by less fortunate members of their community. They encourage the use of sustainable products in their communal kitchen such as porcelain plates, cutlery and glasses to reduce plastic waste. They also re-purpose the blank side of used printing paper (when it does not contain confidential information) for printing weekly schedules or other internal information. This team displays best practices when it comes to Reducing, Reusing, and Recycling.



## Eurofins Animal Health Testing – Indianapolis, Indiana (USA)

Used gloves are a major contributor to the waste stream from most laboratory operations. At the Eurofins Animal Health Testing site in Indianapolis, the team has partnered with TerraCycle to recycle the gloves used by their sample preparation team. TerraCycle is a U.S. based recycling business that collects non-recyclable pre and post non-consumer waste to turn it into raw materials that can be used for new products. The site plans to expand this enhanced recycling initiative to collect gloves from more of the laboratories on the site as well as to see what other potential waste may be able to be collected for recycling.

# Responsible Consumption of Scarce Resources



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 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:

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"Biodiversity is the **strongest natural defence** against climate change."<sup>1</sup>

"**Over half of global GDP is dependent on nature.** More than 1 billion people rely on forests for their livelihoods. And land and the ocean absorb more than half of all carbon emissions."<sup>1</sup>

"**3 in 10 people lack access to safely managed drinking water services** and 6 in 10 people lack access to safely managed sanitation facilities"<sup>2</sup>

"Water scarcity affects **more than 40 per cent of the global population** and is projected to rise. Over 1.7 billion people are currently living in river basins where water use exceeds recharge."<sup>2</sup>

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Sources:

1. <https://www.un.org/sustainabledevelopment/biodiversity/>
2. <https://www.un.org/sustainabledevelopment/water-and-sanitation/>

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.

Many Eurofins companies are taking local action to conserve water and create healthy habitats to foster and protect biodiversity.

Specific to protecting biodiversity, local site activities such as planting trees/hedgerows and implementing green infrastructure (e.g., rain gardens, green roofs, planting native shrubs and wildflowers to replace grass and encourage pollinators, creation of riparian buffer zones if water sources are on-site etc.) are all actions currently being taken at various Eurofins sites. These actions not only provide a healthy habitat for small mammals, birds, insects and aquatic life who share our spaces but also sequester carbon and filter out pollutants that can contaminate water.

Specific to responsible use of water, local site water reduction initiatives include 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 initiatives all result in significant water conservation opportunities.

Refer to the Energy and Waste Management section on page 45 for more information about energy conservation activities at Eurofins.

# Pollinators Protecting Biodiversity

**Eurofins Food Testing – France**



Eurofins Laboratoire Nord SAS is recruiting bees! Bees, by ensuring the pollination of crops, are an essential link in our food supply. To educate their employees about the benefits pollinators (such as bees) provide to protecting biodiversity and maintaining healthy ecosystems, Eurofins Laboratoire Nord has installed five beehives near their laboratory in Douai. An information workshop organised by BeeToBee was conducted in the Spring of 2022. A group of employees and their children attended the educational event. One other "sweet" success of this important initiative is that the bees have been quite productive and the team has recovered more than 50kg of honey, which is shared with the employees.

# Building a Green Home Together

**Eurofins China**



Eurofins China mobilised volunteers from all Business Lines to carry out a tree planting activity with the theme of "Building a Green Home Together" in Shanghai. With their joint efforts, the team has planted more than 50 French holly plants and cleaned up the garbage in the surrounding area. Creating enhanced habitat by planting trees and cleaning the site contributes to protecting biodiversity in the community. The team was very proud to contribute to a greener environment by taking these actions together.



# Sustainable Procurement and Supply Chain Management



Eurofins holds suppliers to the highest standards of corporate responsibility. Our procurement activities include management and monitoring of Corporate Social Responsibility (CSR) compliance by our suppliers, ensuring that we work with partners that are focusing on economic, social and environmental performance. Embedding ESG criteria in our sourcing work leads to sustainable efficiency and quality throughout the supply chain.

The Eurofins Procurement team is committed to conducting business to the highest ethical standards and consequently implements several key short and mid-term deliverables defined in its Sustainable Procurement programme. This programme clearly documents focus areas for each Eurofins Procurement Employee.

## Suppliers CSR Practices Monitoring

Any supplier who is interested in cooperating with Eurofins must comply with [The Eurofins Group Supplier Code of Ethics](#). This requirement was implemented in the latter half of 2021. This code ensures responsible, ethical treatment of employees, stakeholders and the community in which a business operates.

In 2022, Eurofins' Group Supplier Code of Ethics has been agreed to or acknowledged by vendors accounting for more than 53% of the Group's purchasing spend. In addition to this, throughout 2022, 102 vendors of Eurofins companies have been invited for Corporate Social Responsibility (CSR) on-line assessments covering questions about vendor practices around three CSR pillars (i.e., social, environmental and business continuity). Fifty-five suppliers have already confirmed their CSR Compliance. Additionally, Eurofins procurement teams conducted meetings with four Suppliers to agree on corrective action plans to drive opportunities for CSR improvement. This will support Eurofins in building a CSR Assessment calendar for 2023, enhancing the Supply Chain Risk Management matrix.

Recognising that we are able to influence more than 30,000 suppliers to follow our principles and values, Eurofins has strengthened its supplier cooperation practices by adding CSR ratings into the formalised Supplier Onboarding and Evaluation policy in 2022. Based on the on-site and on-line assessments, Eurofins will prioritise suppliers for partnerships that have a strong focus on social, environmental and business continuity management and will conduct CSR corrective action tutorials and monitoring meetings with those whose CSR scorecards are not satisfactory.

## **Supply Chain Transparency & Reporting**

To drive improvement in supply chain transparency and reporting Eurofins decided to implement a Supplier Assessment Matrix. This matrix will integrate CSR data into our procurement process, which is used for supplier selection and reporting.

Our analytics tool is continuously enhanced to even more effectively monitor the supplier collaboration and provide real-time information to members of the procurement teams across the Group. This reinforces controls on the selection and utilisation of suppliers and allows for a more stringent supplier qualification process.

A set of standard KPIs have been defined and are being tracked to monitor progress of the Eurofins Sustainable Procurement Programme.

## **Internal and External Education on CSR**

Each Procurement Employee is obliged to complete an annual on-line training available on the Eurofins Learning Platform. Obligatory trainings include but are not limited to: Code of Ethics Training and Procurement Sustainability Policy Training (CSR, Supplier Code of Conduct, Supply Chain Management, and Supplier Diversification).

## **Related Business Services**

Eurofins Sustainability Services offers supply chain mapping and risk assessment services. The need for supply chain traceability and transparency is driven by environmental, social and governance issues affecting supply chains. These include deforestation, pollution, animal welfare, worker safety, social exploitation, geopolitical issues, pollution, chemical contamination, and legislative compliance. Eurofins has developed supply chain mapping software to help our customers understand their supply chain. The tool includes an interactive geographical map identifying locations and functions within a supply chain footprint to complete a risk analysis of hotspots of activity. The deliverable is a visual report that can be used to make informed sustainable sourcing decisions, respond to scrutiny and ensure compliance with current legislation.



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# SOCIAL

# Diversity, Equity and Inclusion



Eurofins defines a diverse workforce as one reflective of people of all gender identities, sexual orientations, generations, cultures, nationalities, ethnicities, races, disabilities, and origins. Eurofins' equality advancement goal is integral to our mission to be the Global Leader in Testing for Life. With a highly entrepreneurial decentralised group of businesses spanning 61 countries, Eurofins' Equality Driving Excellence (EDE) initiative has a collective mission to empower Business Lines throughout Eurofins to advance equality and equity for all and share best practice and training initiatives in all forms. The EDE facilitates this process through the empowerment of a global Equality Ambassador Council. Eurofins believes equality is not only the right thing to do, but also a smart thing to do to drive innovation in areas such as leadership, talent acquisition and recruitment.

[The Eurofins Group Equal Opportunities and Fair Employment Policy](#) outlines Eurofins' stance on equal opportunities and fair employment and is included as part of the core equality training for all employees in the Eurofins network of companies.

Since its inception, the EDE has prioritised advancement of gender equality. However, through comprehensive initiatives including a globally distributed EDE newsletter highlighting role model leadership and initiatives across all Business Lines, an interactive intranet, formalised equality conversations, training, mentorship, and equality best practices, the EDE has worked to advance not only gender equality, but equality in general.

Business Lines throughout Eurofins are empowered to set gender and equality advancement goals specific to their business goals and demographics. EDE encourages that equality advancement be a consideration when developing top talent. We have seen positive intentional impact as a result.

The Equality Driving Excellence (EDE) team annually distributes to all Eurofins companies across the globe, an Employee equality survey in which participants are asked questions on career pathing, internal mobility, leadership opportunities, and how they would like to see equality advanced within the Eurofins network. In addition, a series of Net Promotor Score (NPS) questions are asked for employees to rate Eurofins as a place they would recommend to a work as it relates to equality of gender, LGBTQ+, ethnicity, and disability. From 2020-2022, Eurofins collectively saw a double-digit improvement in employees recommending Eurofins as a great place to work for gender equality. In 2021, LGBTQ+, ethnicity, and disability were also included and there was a year-over-year improvement from 2021-2022 in each category.

## Gender Equality Advancement

To help facilitate gender equality advancement, the EDE piloted its first Global Leadership Mentor Programme in 2021. This pilot programme included over 200 Eurofins leaders from around the world to ensure cross-cultural and cross-departmental representation. Due to the success of the pilot, the EDE formalised and launched a full year of mentorship programme which included over 350 participants. Current senior leaders mentored current leaders at all levels and high potentials interested in advancing within Eurofins.

The feedback from both mentors and mentees was overwhelmingly positive. Mentors rated satisfaction at 4.6/5 and mentees 4.8/5 stars. Participants provided feedback signalling worthwhile experience from significant personal growth to professional development they believed would not have been possible without the mentor programme. Here is a [testimonial](#) from one of the participants who felt their experience prepared and developed them to transition to a leadership role.

When Eurofins launched the EDE, goals were aligned with the UN Women's Empowerment Principles (WEPs) and the WEPs were used as a compass for improvement. As a result of EDE advancements, Gilles Martin, Eurofins CEO, formally endorsed and signed the Women's Empowerment Principles compact established by UN Women and the United Nations Global Compact. Eurofins appears on the [Women's Empowerment Principles \(WEP\)](#) website as an officially endorsed signatory since 20 Dec 2022. As an interdependent organisation, it is highly encouraged for all Eurofins companies' leaders to adhere to the WEPs and continue to advance equality.

Eurofins' Board of Directors was expanded during 2021 and currently comprises a majority of independent, non-executive directors (five) alongside two executive directors. These recent appointments have also resulted in continued gender parity at Board level.

In addition, Eurofins continues its commitment to increasing gender equality at the most senior executive leadership level. Eurofins made significant strides in the 2022 year at the most senior level of leadership. The Group Operating Council went from 9% in 2021 to 25% female representation in 2022. Please see chart below for percentage of women at all levels of leadership.

Note: Eurofins is comprised of approximately 55% 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	31 Dec 2020	31 Dec 2021	31 Dec 2022
Board of Directors <sup>[1]</sup>	43%	50%	50%
GOC – (incl CEO) and Regional Business Line Leaders <sup>[2]</sup>	18%	21%	18%
National Business Line Leaders and Business Unit Leaders <sup>[2]</sup>	30%	30%	30%
Other Leaders <sup>[2],[3]</sup>	N/A	49%	50%
All Eurofins Companies' Employees (Incl. all leaders) <sup>[2],[4]</sup>	56%	56%	55%

### 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.

## Advancing Equality for All

In 2020, the Global EDE launched its first Equality Conversation. This virtual event was open to all employees of Eurofins companies with the goal to hear from thought-leaders about diversity, equality and inclusion. This global forum provides a safe place to ask questions, challenge thinking and build momentum for local and regional changes within the Group. Building on this success, EDE Leadership Trainings were created with a similar format and focused on practical ways for current and potential leaders to strengthen and advance equality within their Eurofins company.

In 2022, EDE formalised a year-long #BreakTheBias activity theme launching in March in alignment with International Women's Day (IWD). The first of three global Eurofins #BreakTheBias Roundtable events featured Eurofins female Executives. In celebration of June Pride month, a LGBTQ+ Roundtable was held with Eurofins LGBTQ+ colleagues, and finally, in celebration of International Men's Day in November, Eurofins male Executives joined a roundtable discussion. During these #BreakTheBias roundtables, speakers were asked the same questions related to sharing their experiences, perspectives, and ways they are breaking the bias in the workplace.

Additional #BreakTheBias leadership training and equality conversation events were hosted throughout the year covering the following topics:

**How to Break Bias in the Workplace**

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**Cultural Intelligence when Leading a Global Team**

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**Psychological Safety in the Workplace**

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**Emotional Intelligence**

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**Young Women Leading the Charge in Climate Justice**

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**Equality and the Climate Crisis**

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**Breaking the Bias Inter-generationally**

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Continuing the theme of #BreakTheBias, six employees of Eurofins companies volunteered to participate in a global EDE Equality Conversation roundtable event. The panellists were asked questions ranging from their career goals, how they approach work-life balance, their hopes for a more inclusive and diverse future, and how we can break the bias in the workplace. The EDE advanced its commitment to the LGBTQ+ community with branding for employees to celebrate the support of PRIDE in the month of June. To foster inclusivity and honour all gender identities, Eurofins has formalised the optional use for employees of Eurofins companies to include their preferred pronouns in their official email signatures and/or virtual teams backgrounds so they may be properly identified where legally compliant to do so. Eurofins EDE created a [PRIDE at Eurofins](#) video featuring an employee who is part of the LGBTQ+ community and featured on social media. In addition, this video was translated into French, German, and Portuguese to be shared by other National Business Lines through their social media.

Eurofins companies in the U.S. participated, initially in 2020, in the "Best Places to Work for LGBTQ+ Equality" initiative by the Human Rights Campaign (HRC) to benchmark current practices. In 2020, Eurofins used the score of 60/100 as a baseline and set 2021 improvement goals to foster a more inclusive environment for the LGBTQ+ community throughout the Eurofins network of companies. As a result, Eurofins saw a 25-point improvement year on year with a 2021 score of 85/100 and is now listed in the HRC 2022 [Corporate Equality Index \(CEI\)](#), the nation's foremost benchmarking survey and report measuring corporate policies and practices related to LGBTQ+ workplace equity. In 2022, every company is eligible to get 100/100 points, and an average score is 65. Eurofins (U.S.) is named among 1,271 major businesses in the U.S. that were ranked in the 2022 CEI. The HRC has updated its process and Eurofins will participate in the 2023 survey when submissions open.

Given our global footprint in 61 countries, by nature we celebrate diversity and inclusion in all forms, celebrating the LGBTQ+ community, generational wisdom, race, ethnicity, nationality diversity, persons with disabilities, and all ways in which we contribute as individuals by bringing our unique selves to work. Together, with the support of colleagues throughout the globe, the EDE created a compilation [video](#) featuring employees of Eurofins companies in over 20 different languages to celebrate International Mother Language Day.

For the second time, Eurofins has been selected and recognised as a 2023 Diversity Leader in the Financial Times - "Diversity Leader" Report which was released in November of 2022. This report covers five aspects of diversity which includes ethnicity, age, sex orientation, gender, and disability and requires companies awarded to have a public diversity policy. The analysis is carried out based on Employee feedback through an anonymous survey facilitated by the Financial Times and Statista. This process is conducted externally and feedback is gathered from employees of European organisations.



## EUROFINS SUSTAINABILITY IN ACTION | CASE STUDIES

### LOCAL DIVERSITY, EQUITY AND INCLUSION INITIATIVES

The Equality Driving Excellence (EDE) Ambassador Council represents all Eurofins Business Lines throughout the globe. By coming together, the Council sets a common vision and goals and shares best practices in local diversity and inclusion efforts. Through sharing, initiatives can be quickly replicated or locally-tailored that advance equality efforts. Here are a few examples of Eurofins has celebrated diversity and advanced equality as a result.

#### The Duo Day

##### **Eurofins Food Testing – France**



Duo-Day is a national initiative created to connect disabled workers and employers for a day. This year, the event took place on November 17, 2022. Duo-Day is a great opportunity for companies to show various jobs to disabled workers. In practice, the employer teams Duo-Day participants with a company employee who showcases their daily job responsibilities, activities and work environment and gives their partner a chance to get some work experience.

This day is considered a training opportunity (no formal contract or financial commitment) but if the day goes well, then the company can offer the participant a longer-term working relationship. It is a real opportunity for companies to show their ethics, vision, values, and to provide opportunities to Duo-Day participants. Furthermore, the Eurofins Food Testing Business Line in France has officially designated a Disability Referent to strengthen education on this topic for Eurofins Food Testing teams. The referent is also a point of contact and support for disabled workers.





## Sharing a love for science

### **Eurofins Environmental Testing – Spain**

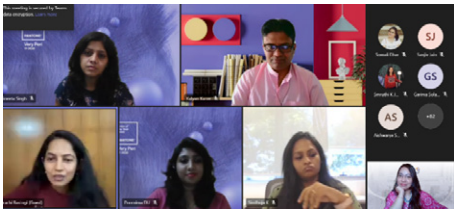
The team at Eurofins IPROMA in Barcelona facilitated an environmental diversity workshop for children with Down Syndrome. The team hosted a hands-on experience for the children who had the opportunity to put on waterproof clothing and get into the river to take water samples and learn about the diverse local aquatic ecosystem. The children had a wonderful time. The team plans to hold future workshops with the children about recycling and carbon footprint to continue to share a love for science with them as part of their collaboration with the Down Syndrome Association.



## ASIA-PACIFIC

## She++

### **India**



Launched in 2021, the She ++ community aims to bring together women colleagues to build a strong internal network and safe space to share experiences, connect, and inspire one another. So far, Eurofins IT Solution India Pvt. Ltd. has united over 350 colleagues and organised several events and initiatives.

For International Women's Day in March of this year, a curated series of events were held across a week. Among these events was a presentation by Pramoda Hegde, the first Woman Director at NASA, which centred on #BreakTheBias and discussed the concept of happiness and creating an inclusive workplace. The week was concluded with an engaging session on uncovering unconscious bias through games.

## Diwali

### **BioPharma Product Testing (BPT), Australia**



In October, millions of people across the world celebrated Diwali, the Hindu Festival of Light, which celebrates the triumph of light over darkness. Some of our colleagues from BioPharma Services, Environment Testing and Agroscience Services companies in Australia gathered at the newly opened Eurofins Sydney Campus to enjoy some of the traditional festivities together. These initiatives, organised by the EDE team locally, regionally, and globally, highlight the importance of an inclusive work environment where employees have the freedom to celebrate and share their cultures.

## LATIN AMERICA, SOUTH AMERICA

## I Respect You, You Respect Me

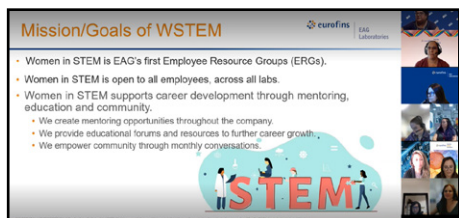


In 2018, Eurofins companies in Latin and South America started the “I Respect You | You Respect Me” campaign to facilitate the celebration of social groups who are impacted by prejudice and harmful stereotypes. Its aim is to demonstrate that Eurofins companies welcome people of all backgrounds and demonstrate that respect is a fundamental value. This year, a project to gather testimonials from employees at Eurofins companies in Latin and South America took place to showcase the local culture of inclusion. Employees shared how they define respect and how they believe Eurofins can build an environment of inclusion and diversity.



## NORTH AMERICA

## Women in STEM ERG



### EAG US

In May of 2022, Eurofins | EAG Laboratories (specializing in Materials and Engineering Science) created the Women in STEM Employee Resource Group. This is Eurofins' first Employee Resource Group (ERG). ERGs are voluntary, employee-led groups whose aim is to foster a diverse, inclusive workplace aligned with the organizations they serve.

The goal of the Women in STEM (WSTEM) ERG is to provide resources and guidance through events, empower EAG's women to have a voice in their career development, and enable allies to support them. Women in STEM is open to all employees, across all laboratories. WSTEM provides an opportunity for employees to share ideas and resources in person and virtually.

So far, the Women in STEM ERG has facilitated three career showcases with women throughout the organisation sharing their experiences and advice, and in September and October webinars on maintaining energy throughout the day to avoid burnout were hosted.

Looking ahead to 2023, the EAG US team intends to put more emphasis on the existing Eurofins mentoring programme. Additionally, a focus will be placed on the expansion of the monthly programme offerings and growing WSTEM membership.

## An Intersectional Approach to Diversity

BioPharma Product Testing (BPT), Lancaster, PA (USA)



Eurofins Lancaster Laboratories, Inc.'s (ELLI) local EDE committee (DEI Alliance) of nearly 60 employees has committed to advancing equality from an intersectional perspective. Their accomplishments range from support within the community through financially supporting the local Lancaster LGBTQ+ Coalition, raising funds for the YWCA's Race Against Racism, and establishing inclusive health and wellness programmes which are available to all employees. ELLI employees raised donations through on-site fundraisers and volunteered at local organisations to promote diversity in STEM. In June, Eurofins globally celebrates PRIDE through different events, initiatives and trainings. In alignment with these celebrations, ELLI participated in and was a corporate sponsor of Lancaster's Pride Fest. This event was attended by more than 7,700 people and is the largest PRIDE event in Lancaster, PA. ELLI employees volunteered at a dedicated Eurofins booth, performing scientific experiments for all to enjoy.



## US Recruiting

The University Engagement and Equality Relations team worked with the Eurofins US Business Lines to select the universities to engage with to diversify their network and pool of candidates. Initially, the list encompassed 61 universities, and it has since expanded to 151 universities. Throughout 2022, the Talent Engagement team has attended or hosted 174 events across the United States. These events ranged from career fairs, informational sessions, panels, workshops, and more to increase Eurofins' brand awareness, meet candidates, and grow partnerships. At the end of July 2022, Eurofins US Talent Engagement developed a formal partnership with a university engagement platform. The resource is an online recruiting platform for higher education students, alumni, universities, and employers. This partnership creates accessibility for entry level candidates to open positions at Eurofins. Through this tool, we are connected to 141 Minority Serving Institutions. Out of the total, 71 are Hispanic-Serving Institutions, 50 are Asian American and Native American Pacific Islander-Serving Institutions, 26 are Historically Black Colleges/Universities, and 23 are Women's Colleges.

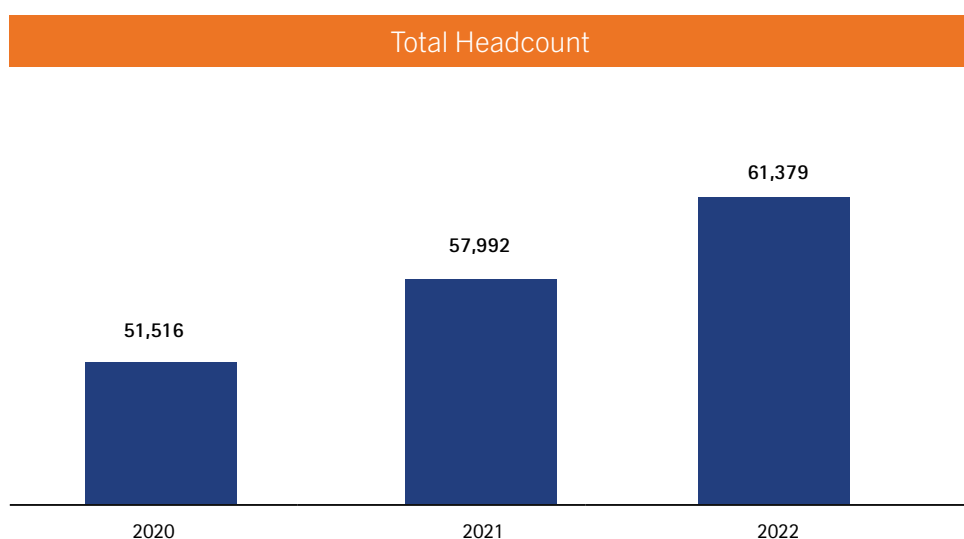


# Employment Creation



## GLOBAL HEADCOUNT FIGURES

The Eurofins network total number of employees has continued to grow during 2022, driven by both extensive recruiting activities and new acquisitions. Total headcount at the end of 2022 was 61,379, an increase of 5.8% since the end of 2021.



Total Headcount split by geographical region:

Region	2020	2021	2022
Europe	31,111	34,258	34,972
North America	12,538	13,460	14,503
Rest of World	7,867	10,274	11,904
<b>Grand Total</b>	<b>51,516</b>	<b>57,992</b>	<b>61,379</b>

## 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 different 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 target offering our employees and leaders with lifelong learning opportunities within a healthy working environment. We strive to provide a positive candidate and Employee experience during the entire employment lifecycle.

## Inclusive recruitment processes with gender neutrality

During 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. 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 organized and tools have been created to ensure diversity is front and centre in all of our processes. In 2022, we have introduced our Application Tracking System a facultative "Gender Identity" form 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 in 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; they appeal and adapt to a diverse set of candidates and leadership styles. To take it one step further, a training has been developed to help recruiters mitigate gender bias in the language they use to advertise jobs and when talking to candidates.

Below are some examples of our recruiting initiatives targeting new graduates specifically.



### Eurofins Connect

On December 1st, 2022, Eurofins held the second edition of its flagship Campus recruiting event, Eurofins Connect, which takes place virtually for a European audience. Eurofins Connect aims to create brand awareness, promote Eurofins' uniqueness and diversity across target universities, inform young talent of the many career opportunities at Eurofins, and attract top candidates to open positions in the participating countries and Business Lines.

Eurofins Connect received a very encouraging level of interest from applicants of 25 nationalities. The 251 successful students selected to attend, on the basis of their academic profiles, interests and achievements, were students of Science, Business, Finance, or Engineering from 76 European universities.

Eurofins Senior Vice President for Environment Testing Europe, Yvoine Rémy, opened Eurofins Connect by introducing the Eurofins network of Companies, highlighting

the Eurofins network's values and the importance of entrepreneurship and following passion. The students then had the chance to learn more about Eurofins' activities and career development opportunities by attending one of six simultaneous presentations, showcasing Eurofins' thought leadership in various fields, from Organic Food Authenticity testing to mRNA research.

Afterwards, attendees went on to meet informally with several interns and recent graduates, who shared their experiences at Eurofins. The event concluded with a careers-fair-style session, during which participants were able to talk directly with recruiters from different Business Lines across Europe to find out about relevant job openings in their country.

### **Top Graduate Programme Eurofins IT Delivery Centre India**

The Top Graduate Programme at Eurofins IT Delivery Centre India is a yearly programme that introduces a fresh cohort of diverse talented graduates into the workforce every year. This year, 55 graduates joined the organization from last year's recruiting drive which saw the participation of 1,000+ students across 10 institutions in India.

Due to the pandemic, almost all campus recruiting sessions were conducted virtually with bespoke branding and communications in place to drive the brand awareness for Eurofins India. A total of 135 offers have been made in 2022 from these recruiting drives. To support these recruitment efforts, a bespoke website for Students & Graduates India was launched, and a rigorous selection process which includes a coding test followed by technical and managerial interviews ensured hiring of candidates who were the right fit.



## Top Graduate and Leadership Programme Netherlands

Eurofins Netherlands successfully implemented a local two-year Top Graduate Programme sponsored by five different Business Lines in 2021; the aim was to hire fresh graduates from leading Dutch universities to develop Eurofins leaders of the future. Since the start of the programme 20 Top Graduates in total have joined Eurofins Netherlands. Recently the General Management training programme has expanded with an Operations-focused and a Finance focused programme. The programme consists of new intakes all through the year based on business needs. While most of the people joining the program in 2022 are still completing it, the two people who have already successfully graduated from it have already progressed their career as Operations Managers within our network of Companies. Dutch leaders are enthused to train and mentor these employees and foresee opportunities for them to progress to senior positions within 5 years as they continue to develop.



The banner features the text 'FAST FORWARD YOUR CAREER' in white and yellow on a dark blue background. A man in a light blue shirt is pointing towards the right. To the right of the text is a graphic of a blue circle with a white arrow made of dots. The Eurofins logo is in the top right corner. Below the logo is the text 'EUROFINS EUROPEAN GRADUATE PROGRAMME' and 'Will you be one of our future leaders?'. At the bottom of the banner is a row of ten small images showing various people and scenes related to the program.

## Fast Forward European Graduate Programme

Sponsored by our Environment Testing and Food & Feed Testing Business Lines, we have welcomed our first group of participants of the Eurofins' Fast-Forward European Graduate Programme. After a very selective recruiting process, fourteen top graduates from ten nationalities, started the programme early October 2022. During the programme, participants will work on three 8-month long projects, each located in a different European country. The rotations across locations and Business Lines will give participants the opportunity to grow a wide European network, while experiencing different cultures and approaches. In December 2022, we began the promotion of the next edition of the Programme, to be started in 2023. In this second edition, new Business Lines will join the programme: in addition to Environment Testing and Food & Feed Testing also other European Business Lines are considering hosting participants in their companies.

# Human Capital Development



GRI Standard/Disclosure:  
402/103-1, 103-2, 103-3;  
404/103-1, 103-2, 103-3,  
404-2, 404-3

## Supporting the Development of our employees

Creating opportunities for our employees is part of Eurofins' Mission. "Hire the best: attract, develop and retain star performers" is one of the 12 key behaviours and competencies expected from Eurofins leaders. Eurofins leaders put a lot of effort in 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 at their best. We also develop a consistent pipeline for the most critical roles in our network. We have the ambition to improve our efficacy in assessing and developing our internal talents.

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 at strengthening our leadership pipeline. To unify best practices and foster co-creation, all 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.

While leveraging extensively on local initiatives, Eurofins also sponsors the creation of standardised trainings valuable for the totality of our employees and recognises that local leaders may have limited visibility on pipelines for critical roles across our entire network of companies or on best practices for Talent Development. Consequently, Eurofins is facilitating a central led common approach to ensure consistency in how we recognise, assess and develop our leaders and feed our global talent management and succession planning process.

With this purpose, the Eurofins Academy was founded in 2018 and acts since then as a unified Learning Platform for trainings that are either mandatory or valuable for the majority of Eurofins employees. At the same time the career development and placement of our most senior leaders are also followed centrally, with the intent of creating a solid pipeline for our most critical positions, and to ensure the right skills and competences are developed to guarantee business continuity and growth. Throughout 2021, we had been working on a new tool supporting performance assessment and talent identification for our key employees and all our leaders. During 2022, this tool has been enhanced and the processes of talent assessment and succession planning formalised and tested thoroughly across our network.

## The Eurofins Academy

In 2018, Eurofins founded the Eurofins Academy with the aim of raising the knowledge of Eurofins' technologies, methods, and processes among all employees



of Eurofins companies, by delivering high quality and tailored trainings. The Eurofins Academy also maintains the Eurofins Learning Centre (ELC), which is the Eurofins network's global Learning Management System. The Eurofins Learning Centre is accessible to all of our employees who have been integrated into the Eurofins IT network. In general, this happens within a few months after a merger and acquisition (M&A). In 2022, 97.7% of our Employees had access to the ELC.

In 2022, more than 50 new courses were added to the portfolio, resulting in a total of over 100 courses covering a mix of technical and general trainings. The Academy also manages twelve mandatory trainings, which are to be taken across the entire Eurofins Network of Companies. These include trainings targeting all employees of Eurofins companies ("The Eurofins Group Code of Ethics", "IT Security Awareness", "Phishing", "COVID-19 Prevention in the Workplace" both for Laboratory and Office Space, and "The Eurofins Group Anti-Bribery Policy"), all new joiners ("Social Media Etiquette, Eurofins in a Nutshell", "Password Policy" and "Signature for Electronic Emails at Eurofins"), and all laboratory personnel ("The Eurofins Group Policy on Ethical Behaviour at Laboratories" and "Fire and Flammable Awareness"). The additional "Carbon Footprint Reduction" course (mandatory for all personnel since 2022) was particularly designed to support awareness about the importance of having a long-lasting positive impact on the environment and society.

To ensure that training modules benefit the maximum number of employees, the Eurofins Academy aims to create trainings in 18 languages: English, French, German, Polish, Portuguese, Spanish, Slovakian, Chinese, Dutch, Danish, Swedish, Finnish, Italian, Norwegian, Japanese, Hungarian, Korean, and Vietnamese.

Each of the mandatory courses is accompanied by a quiz at the end of the course and by a course survey (based on the Net Promoter Score – NPS – methodology). Employees must pass the quiz to complete the training. The Eurofins Learning Centre collects granular statistics on attendance and test scores. Non-attendance and low scores are escalated to the appropriate managers who can provide necessary additional training, to prevent and mitigate risks. The Net Promoter Score (NPS) rate for all courses published and evaluated voluntarily by employees (based on 31,161 surveys filled) is at 8.41 on a 10-point scale.

The Eurofins Learning Centre hosts more than 24 trainings which are compulsory specifically for Eurofins leaders. Here are some examples: "General Guidelines on Eurofins Structures", which provides an overview of the various legal entities and Business Line structures of Eurofins; "CEO Fraud Awareness", which covers the identification of fraudulent activities and the supporting reporting structures in place; "Cybersecurity Training", which provides a strategy on how to enhance cyber resilience; "Spending and Contracting Authority Recommendations", the purpose of which is to ensure Eurofins leaders are familiar with the network's spending and contracting authorities; "Eurofins Insider Dealing Rules" which describes how to handle Inside Information at Eurofins and that the usage of such information is subject to European Market Abuse regulations.

In addition, multiple Town Halls (such as: IT Global Town Hall, Equality Driving Excellence Conferences and the CEO Town Halls) are published on the ELC, allowing many employees to re-watch the recordings and be familiar with the messages shared during those meetings.

During 2022, the Eurofins Academy also introduced the Onboarding Programme, which groups courses designed to guide new joiners at Eurofins. We target to further develop this Programme by building a single point of reference for all the new employees in Eurofins companies.

The Eurofins Learning Centre also offers Eurofins managers of specific Business Lines and functions the possibility to directly assign training to specific groups of employees. Employees, on their side, can self-assign courses available on the ELC. The ELC is also hosting more than 30 locally developed courses: these are typically professional courses, in local languages, adhering to local regulations and meeting local needs.

During 2022 Eurofins invested in a new learning platform to enhance the capabilities of our Eurofins Learning Centre, allowing for an overall better user experience and for enhanced functionalities dedicated to the usage and the creation particularly of local contents.

## **Onboarding**

At Eurofins, we believe that welcoming our employees and leaders and accompanying them during their first days, weeks, and months is paramount. To create a smooth transition and a warm welcome feeling, our on-boarding needs to start well before the Employee's first day. Our local HR and Group Service Centre teams are putting increasing effort to accompany our employees and leaders in their early days and strive to become even better in the future.

Since Employee feedback is important to us, we have recently collected suggestions from a significant group of leaders who joined us in 2022. We have asked them what has worked well and what needed improvement in their onboarding journey. An international, cross-business line team is now actively working to improve our processes to ensure the best possible experience for our new hires, and to better equip our managers and peer mentors in onboarding new colleagues.

We want our newcomers to quickly align with our missions, values, leadership philosophy, processes and tools. For this reason, in 2022, we have also revamped our New Leaders Introduction tour. This tour is organised for the leaders who have recently joined the Eurofins Network, or who have recently enlarged their scope of responsibility. This is an opportunity for them to discover more about the different Eurofins Business Lines and our leadership philosophy, and to meet with relevant stakeholders to expand their internal network.

## **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. They also focus on training linked to the many certifications that are required in our industry. Many of these local programmes aim to support our young talent when they take up their first management roles.

Below are some examples:

### **European Talent Programme for High Potentials**

The European Talent Programme for High Potentials aims to develop future and newly appointed Eurofins leaders and to prepare them for future challenges. The focus is to build a deep knowledge of Eurofins' business and growth strategy to improve the performance and strengthen the potential of our leadership pipeline. The programme is a forum where future Eurofins leaders meet, learn from each other and exchange views with existing Eurofins top leaders. Creating a network and team building are important parts of this programme.

The programme was established in 2011 as "ScanNed", a cooperation between Denmark, Sweden, Norway and the Netherlands, driven as a local initiative by National Business Line Leaders and HR Managers in their respective countries. It evolved over the years to include participants coming from an increasing number of Business Lines, functions and countries. It was completely revamped in 2021, after a pause due to the COVID-19 pandemic.

The Talent Programme is now organised into five training sessions spread over an 18-month period, mixing in-classroom and online training. The trainers of each session are typically a mix of internal (top) Eurofins leaders and external experts. The topics have been chosen very carefully based on Eurofins' business to create maximum skills for successful leadership within Eurofins and for personal development of the participants.

In the editions concluded since 2013 about half of the participants in each edition have been promoted to broader/ more complex roles, making this programme an excellent tool to enhance internal mobility in our Network.



### **Talent Development Programme Food & Feed, Agro and Sensory Europe**

Recognising that talent development is a cornerstone of any organisation, Food & Feed, Agro and Sensory Testing Business Lines in Europe wanted to get to know their internal talent and their strengths better. The vision for 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 in striving to inspire and motivate them. This will in turn help to identify development opportunities and training needs.

The main target is to support both junior and senior Eurofins Managers to be even more skilled and have access to new and exciting opportunities as a result of this initiative. 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 Talent Identification last year, in May and June 2022, the training of the first round of leaders has begun. A highly ranked European

Business School has partnered with the Food & Feed, Agro and Sensory Talent Programme to co-create and deliver outstanding training together with Eurofins Senior Managers as keynote speakers.

Participants will undertake 5 modules over a period of 1 year and they will also participate in important Strategic Impact Projects including coaching and mentoring. With this experience in mind, the next cycle of the programme has been initiated as of September 2022, where the focus will be on driving Commercial Excellence as well as Operational Excellence.

As of today, the implementation of the Talent Identification process is well under way in all countries of the scope.



## Leadership Development Program Eurofins Brazil

In 2021/2022, Eurofins Brazil launched a Leaders Development Programme with the objective of training and developing current and future leaders. In its first year the programme involved 78 employees. In the 2022/2023 biennium, the programme is reaching 93 leaders or future leaders, with very strong female representation, comprising 75% of the total participants.

The Leadership Development Programme will deliver a total of more than 12,000 hours of training focused mainly on leadership, management, sales, soft skills and digital marketing. Working on behaviours and attitudes is an additional focus of the programme and coaching support is offered to all participants.

## Eurofins Agrosience Services Future Leader Programme

The Eurofins Agrosience Services Future Leader Programme was first launched in October 2018 as part of the ongoing Eurofins Agrosience Services (EAS) talent management and people development activities being implemented across the Eurofins Agrosience Services network. EAS is committed to developing the internal talent pool and next generation of leaders and role models to support the long-term sustainable business growth and succession planning.

The Future Leader Programme has been developed in partnership with Loughborough University School of Business and Economics in the UK. Business Unit Managers nominate participants via a talent identification form. The aim of the programme is for High Potentials to gain a solid grounding in leadership, development and business skills to directly implement in their workplace with the support of their line managers and Business Units.

There have now been three cohorts of the Future Leader Programme with global participants attending from across Clusters (Field, Chemistry, Ecotoxicology and Regulatory). Alongside the training, the participants work on projects specific to Eurofins Agrosience Services business needs that is sponsored by the Senior Management Team. Successful projects include implementing staff exchanges and a global knowledge sharing management system with Key Scientific Officers appointed.

## **Eurofins Environment Testing 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 in the USA strives 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. The framework consists of 3 main programmes, each targeting the specific needs of talents based on their seniority.

The Senior Leadership Development Programme is for key leaders and is designed to enhance operational knowledge and leadership skills. The Foundations of Leadership Programme broadens learning and development opportunities by focusing on managers between a team leader and Business Unit Manager who are interested in being developed for a more senior leadership role. Finally, the High Potential Programme is specifically designed to cultivate those leaders who have the potential to step into a Business Unit Manager role or functional leadership role within two years.



## **Eurofins Elevate programme at Eurofins IT Delivery Centre India**

The Eurofins Elevate Programme is an invite-only transformational leadership programme aimed at transforming leaders into better versions of themselves. The core of this programme focuses on managing and enhancing human capital through a series of inclusive and comprehensive learning modules. Spread over 3 months, this impactful programme takes the managers through modules such as: Communication for Managers, Motivation & Engagement, Managing Performance and Building Best Teams.

In 2022, the second Eurofins India Elevate Programme was successfully completed, involving 39 participants over 3 months. The course included lectures, case studies and assignments for the participants and has emerged as a sought-after learning programme at Eurofins IT Delivery Centre India.

## **KEEP Programme (USA)**

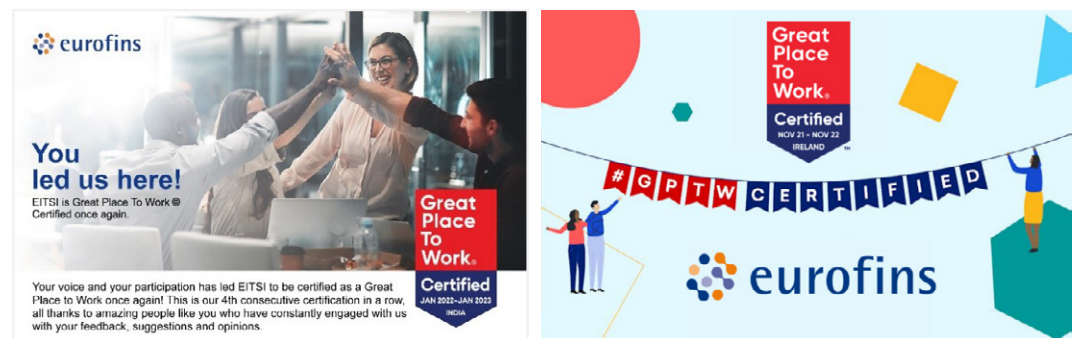
Key Employee Engagement and Preservation (KEEP) strives to increase the retention of key US talent at all levels. Initiative and tools launched include market compensation benchmarking, stay interview guides for leaders to use with their team members, and brand affiliation activities (division newsletters, increased and visible volunteer activities). The programme has been strengthened in 2022 to include ad hoc facilitation of matching high potential employees to new or development opportunities across Eurofins companies and divisions, and a succession planning presentation and tool kit for use by leaders in US ELEs (to be rolled out in Q4 22).

## Great Place to Work® Certification @Eurofins

Following the Example of Eurofins IT solution India, who began the journey few years ago, more Eurofins companies are applying for the Great Place To Work® certification. The Great Place to Work Certification recognises employers who create an outstanding employee experience, by independently surveying employees.

### Eurofins IT Solutions India certified Great Place To Work® for the 4th year in a row

Eurofins IT Solutions India is extremely delighted to be certified as a Great Place To Work® for the 4th year in a row! This certification further strengthens the commitment to grow EITSI into a people-first, high trust and high-performance workplace of the future.



### Eurofins GSC Dublin Certified Great Place to Work® on First Application

In 2021 Eurofins GSC Dublin embarked on its journey to become recognized as a Great Place to Work™.

The team was delighted, not only receive their Great Place to Work Certification on the first attempt to apply for it, but also to be awarded as a Best Place to Work as well!

HR and Management liaised with the excellent Team in Great Place to Work to conduct the Culture Audit, an employee survey which calculates the Trust Index, (e.g., how much trust employees have in their management and company). The overall response rate in this survey was 86%, with an overall Trust Index rate of 76%. Following the Trust Index Survey, HR and Management completed the Culture Audit. A series of 5 essays providing examples of positive initiatives and implemented process that set Eurofins GSC Dublin apart from other companies were completed and presented to the team in Great Place to Work.

While the group at Eurofins GSC Dublin has plenty of work to do, stemming from the Great Place to Work survey, they are confident that they can continue their trajectory to ensuring a happy, healthy place to work for their employees.

# Eurofins, a School of Entrepreneurs



Eurofins is, by design, a decentralised group of companies sharing the same values and a hub of entrepreneurship. We believe in excellence for every customer and understand that this is only possible when our laboratory leaders are empowered to make their own decisions for their respective companies.

However, we also understand that a decentralised approach only works when a business has complete confidence in the judgement and competence of its leaders. Therefore, we have created a Leadership Charter that makes clear the high standards that Eurofins leaders are expected to maintain. Our entrepreneurship model, based on meritocracy, enables young talent and successful leaders to be rapidly offered increased areas of responsibility, personal development and growth opportunities.

Through our school for entrepreneurs, we also offer talent the opportunity to grow a business by funding start-ups to build the right laboratory from scratch to meet market demand. We provide the start-up capital, a bespoke IT system and a suite of tools, processes, and laboratory blueprints, as well as access to the talent and expertise of our proven entrepreneurs around the world.

In 2022, the Group opened 50 new start-up laboratories and 18 new Blood Collection Points (BCPs), bringing the total number of start-ups created since 2000 to 251 start-ups and 18 Blood Collection Points (BCPs).

We believe that our ability to nurture entrepreneurs and support their success really sets Eurofins apart, creating unparalleled opportunities for our people and outstanding returns for our shareholders.

# People, Health & Safety



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 Group's 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 Supplier Code of Ethics outlines Health & Safety expectations as they relate to our suppliers.

A successful Environmental Health and Safety (EHS) strategy relies on capturing the right metrics, and then using those metrics to improve. Correcting safety weaknesses often leads to overall business improvement. Given its impact across multiple channels of the business, Eurofins understands the importance of tracking and managing workplace incident metrics. A growing number 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 and additional efforts are underway to expand the reporting scope of these metrics to facilitate consistent measurement of safety performance across all sites.

In 2022, Eurofins developed a network of over 400 local Health and Safety Champions in each country we operate in and 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 in sharing their experiences and actions so the Group can always be proactive in protecting our employees.

Safety training is also critical to ensure Employee 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 2022, the Group reported zero Employee and contractor fatalities.

Eurofins operates several laboratories that have opted for voluntary accreditation according to OSHAS 18001, a standard for occupational health and safety and/or ISO 45001, an ISO standard for management systems of occupational health and safety. For example, in Eurofins' Environment Testing laboratories in France, 133 laboratories hold HSE (Health Safety & Environment) certification. These laboratories hold one or several of the following certifications: ISO 45001 (International Standard for occupational health and safety), OHSAS 18001 (British Standard for occupational health and safety), MASE (HSE management system) and ISO 14001 (environmental management international standard).

By the end of 2022, ca. 65 legal entities in the Eurofins network with ca. 4,490 FTEs were operating under ISO 45001 / OHSAS 18001 accreditation.



# Local Safety, Health & Wellness Initiatives



## Eurofins Environment Testing — France

In the Environmental Testing business line in France, the team has a Quality, Health, Safety and Environment (QHSE) Charter for the National Business Line as well as a QHSE policy for each laboratory. In May 2022, there was a meeting of the QHSE Responsibles to facilitate a forum to share best practices, discuss challenges and define system improvements. The team also provides accident prevention training webinars, risk analysis tools for routine and non-routine tasks, as well as monthly safety awareness communications to leaders and employees. This National Business Line exemplifies Eurofins' commitment to not only keeping our employees safe but also constantly finding innovative ways to drive improvements.

## All Eurofins companies — US

Many key health and safety improvement actions were taken to support US operations in 2022. Firstly, Oracle Cloud Human Capital Management was implemented. This tool has a Health and Safety module that creates real time loss transparency, eliminates reporting inefficiencies, and improves post incident management and the quality of loss data to help drive best in class safety programs. This tool has also been leveraged to automate Workers Compensation claim filing, ensuring Employees have easy access to claim information to improve their post incident care and to ensure the insurance company gets complete and accurate data immediately following an incident.

Also, US EHS staff were able to meet in person in 2022 for annual HSE managers training and workshops. The meeting was held in Lancaster PA. Industry experts from Eurofins' insurance partners and internal staff taught roughly 60 attendees on topics such as general laboratory safety, incident investigation, injury management, ergonomics, cut prevention, emergency action plans, potent compound handling, fleet safety, ESG reporting, safety coaching, safety leadership, hazardous waste management, and more. These EHS managers return to their home operations better prepared to manage the risks associated with laboratory operations, and better connected to peers, internal resources, and external vendor partners. This network of ESH professionals is looking forward to building on the Lancaster event in 2023.



## The Eurofins Foundation

### Background

The Eurofins Foundation is a Public Interest Foundation, which was legally established in September 2019. Its primary areas of focus include supporting initiatives aimed at:

- › Protecting the environment: protecting ecosystems in the sea and on land and conserving our planet's scarce resources for future generations;
- › Improving nutrition: supporting projects and initiatives feeding deprived communities in developing countries, as well as programmes aimed at decreasing food waste and facing the challenges of feeding a growing world population in a sustainable manner;
- › Improving health: facilitating access to clean water and sanitation, supporting research on cancer, organ transplants or addressing other significant challenges in modern healthcare;
- › Helping social, not-for-profit businesses working in the fields of environment or health protection and improved nutrition, in line with Eurofins' DNA;
- › Promoting inclusion, diversity and equality at all levels of society through advocacy, education, mentorship, training and development programmes and STEM and STEAM outreach where this is contributing to a safer, healthier world;
- › Helping non-profit organisations active in the local communities where Eurofins' laboratories operate and their staff live and work; and
- › Supporting students who study or carry out research in fields aimed at contributing to safer and healthier lives but who lack sufficient financial resources.

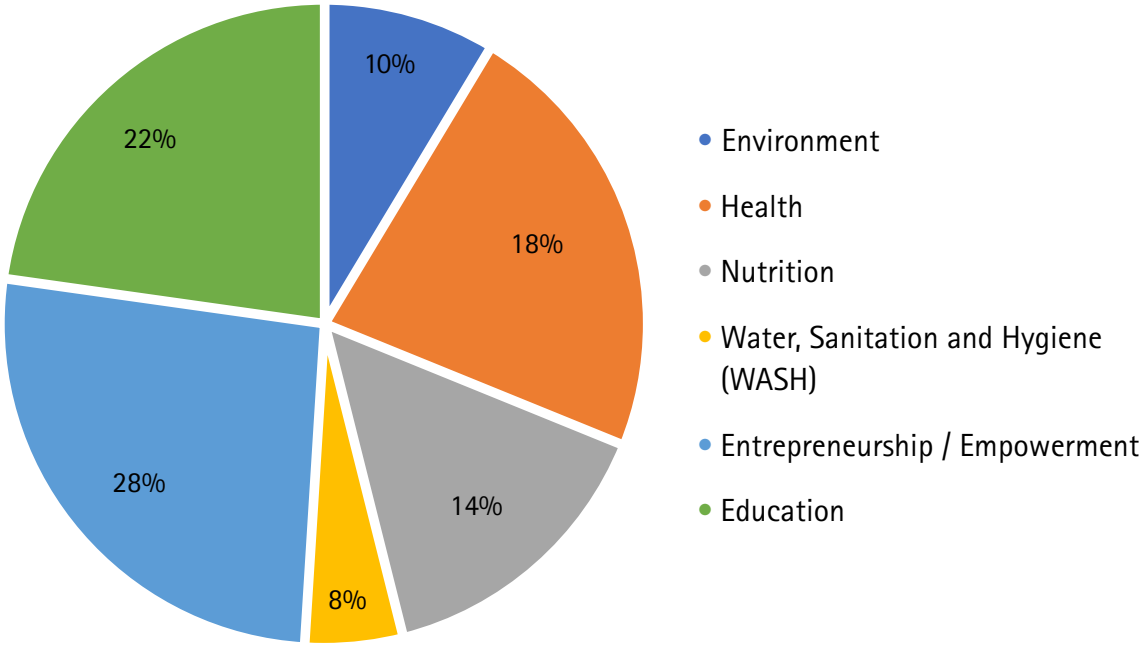
The Eurofins Foundation also plans to develop a network of doctorate and post-doctorate researchers, students and experts in these fields, who can collaborate with Eurofins' employees and leaders of Eurofins companies, supporting existing initiatives and developing innovative projects, while benefitting from extensive cumulative practical experience and knowledge.

Furthermore, through the Eurofins Foundation, we aim to support the efforts of a number of other international organisations such as Plan International, whose objective is to alleviate child poverty; UNICEF, whose mission is to improve children's rights, their development and survival; and a number of international charities and NGOs. More specific information on this topic can be found on the Eurofins website at <https://www.eurofins.com/eurofins-foundation/some-supported-projects/>.

A Eurofins Foundation Steering Committee has been established, comprised of 29 Eurofins companies employees, for the 2022-2025 term, representing Eurofins' major Business Lines and its geographic footprint. The Steering Committee selects the projects which are supported by the Eurofins Foundation.

Beyond the Group's contributions, many Eurofins companies and laboratories engage in social activities locally and donate to charitable organisations independently, in addition to those undertaken at Group level.

**Our donations in 2022**



Projects supported since 2019 - Primary areas of intervention

## Eurofins has been supporting initiatives across the World



Geographical scope of the projects supported since the creation of the Eurofins Foundation in 2019

In addition to 12 organisations being supported since the beginning of the conflict in Ukraine, the Eurofins Foundation's Steering Committee members reviewed 221 initiatives, and selected 38% of them for support in 2022.

Eleven universities and research institutes will receive funding for student bursaries, scholarships, prizes, hardship funds and research projects in the fields of environmental protection, health protection and improvement, along with 70 NGOs and non-profit organisations whose objectives are aligned with those of the Foundation.

An increasing number of projects are specifically targeting underprivileged and underrepresented populations globally, for example Hope and Homes for Children (Bulgaria) and İmece İnisiyatifi Derneği (Turkey).

In December 2022, the Eurofins Foundation's support spans from Australia to Guatemala, the U.S., Tajikistan, France, Germany and many more countries.

A few examples are presented below, and all supported projects can be found on the Eurofins Foundation's [webpage](#).

### The Luminos Fund

The Luminos Fund was founded to ensure children everywhere get a chance to experience joyful learning, especially those denied an education by crisis, poverty, and conflict. Their vision is of a world where no child is denied the opportunity to learn.

Luminos is one of the few international education organisations with a proven accelerated learning model and a track record of helping the most marginalised children learn and catch up to grade level. Their rigorous and engaging catch-up education programme targets children who have never attended school, or have dropped out before acquiring basic competencies, and teaches them foundational literacy and numeracy skills. In just one school year, the Luminos programme covers three years of education, helping children to learn how to learn, through an activity-based curriculum. To date, Luminos has served over 172,000 out-of-school children.

In 2021, the Gambia's Ministry of Basic and Secondary Education (MoBSE) approached Luminos for technical support to reach the Gambia's roughly 50,000 primary-school-aged children who are out of school.

Luminos is developing a fit-for-purpose accelerated learning curriculum to enable out-of-school children aged 8-14 in Gambia to get a second chance at education. The results of this pilot project will guide Luminos in contextualising and adapting the framework of their education programme before scaling up nationally.

In 2022/2023, support from the Eurofins Foundation helps Luminos and the MoBSE to reach 600 vulnerable children in remote communities during the project's pilot year, providing teaching and learning materials, and training new teachers on their dedicated curriculum.

### [Australian Institute of Marine Science](#)

The Australian Institute of Marine Science (AIMS) is Australia's tropical marine research agency.

They play a pivotal role in providing large-scale, long-term and world-class research that helps governments, industry and the wider community to make informed decisions about the management of Australia's marine estate. The AIMS is committed to undertaking research that addresses real needs and provides impartial, authoritative advice that supports both the protection and sustainable use of Australia's marine heritage, now and in the future.

Microplastics are contaminants of emergent concern and are ubiquitous in the marine environment globally.

With the levels of marine microplastic contamination likely increasing due to increased plastic production and no substantial changes in solid waste management, scientists and governments are interested in microplastic monitoring programmes that can help to better inform environmental management.

In Australia, microplastic contamination has been reported throughout the Great Barrier Reef World Heritage Area (GBRWHA). However, a comprehensive understanding of the status and trends of this contamination in the region is lacking due to the limited number of studies in relation to the GBRWHA area, as well as the absence of seasonal and temporal information on levels of microplastic contamination.

To address this knowledge gap, the Australian Institute of Marine Science (AIMS) has been routinely collecting seawater samples in inshore areas of the GBRWHA since February 2017 to monitor microplastic presence, abundance, and characteristics.

In 2022/2023, the Eurofins Foundation supports a collaborative project between AIMS and Eurofins to analyse samples from the inshore GBRWHA for microplastic contamination and assess analytical procedures to streamline seawater sample processing and analysis for marine microplastic monitoring programmes.

### [Mujeres for Africa / Women for Africa Foundation \(Various African Countries, Spain\)](#)

The Women for Africa Foundation is a Spanish non-profit private entity created in February 2012 by María Teresa Fernández de la Vega, the former Vice-President of the Government of Spain.

The Foundation's main objective is to contribute to the development of the African continent through the support and empowerment of its women, who are the driving force behind its progress.

Women for Africa works for democracy, governance, peace, human rights, and sustainable economic and social development. It is convinced that equality is the most potent factor for social transformation.

Women for Africa supports and promotes democratic societies that respect the rights and dignity of people: their freedom, equality, solidarity, honesty, respect, transparency, tolerance, and diversity.

In 2021/2022, the Eurofins Foundation is supporting the seventh edition of the "Science by Women Scholarships Programme".

It was launched in 2014 with the objectives of promoting African women's access to science and technology, supporting them in their research careers, making their achievements visible, and promoting their leadership within the international scientific community.

The programme's ultimate goal is to enable female African researchers to play a leading role in the transition of Africa to a knowledge-based and innovation-led economy and thereby in the transformation of people's daily lives.

The project's priority areas are health and biomedicine, energy, water, climate change, agriculture, and food security.

In addition to contributing to the costs for six Fellows, the support from the Eurofins Foundation has been instrumental for the development of activities related to the Science by Women programme. Thanks to this funding, the organisation has been able to run conferences and training courses that are essential to increase the Fellows' leadership skills and to promote the cohesive growth of NOW IS AFRICA (Network of Women Innovating In Science In Africa).

Moreover, the organisation has been able to go a step further and take research from the laboratory to the application with the first contest for the best projects in scientific dissemination and technology transfer.

In 2022/2023, the Eurofins Foundation supports the eighth edition of the "Science by Women Scholarships Programme"

[Maya Health Alliance | Wuqu' Kawoq \(USA - Guatemala\)](#)

Maya Health Alliance | Wuqu' Kawoq aims to eliminate barriers to health and wellbeing for all Guatemalans. Led by indigenous healthcare workers, they unite medicine, culture, and language to provide high-quality care in rural Guatemala. While more than half of the Guatemalan population speaks a Mayan language, most healthcare services are delivered in Spanish. Maya Health Alliance | Wuqu' Kawoq provides care in the communities where their patients live and in the languages they speak.

In 2021/2022, the Eurofins Foundation is supporting the project "Detecting and Preventing Cervical Cancer in Rural Guatemala".

To prevent illness and deaths from cervical cancer, Maya Health Alliance | Wuqu' Kawoq is combining the latest in screening technology with culturally sensitive care and navigation. The Cervical Cancer Project provides women in rural Guatemala with the information and resources they need to detect and address early signs of disease. This programme serves more than 2,000 primarily Mayan women in six regions in Guatemala.

While cervical cancer can be prevented and successfully treated with early detection, it remains the leading fatal cancer among women in Guatemala. More than 80% of cervical cancer deaths in the world occur in lower- and middle-income countries like Guatemala, where women face an array of barriers to accessing effective screening and follow-up care, including cost, transportation, language, and discrimination.

To eliminate these barriers, indigenous community health workers travel to patients' homes and villages to provide screening and follow-up services in patients' Mayan languages. When advanced treatment is required, the NGO's navigators accompany patients to help them bridge language and cultural gaps in the public health system. Their new microbiology laboratory supports human papillomavirus (HPV) screening and other diagnostics. The Cervical Cancer Project thus brings lifesaving, high quality, state-of-the-art prevention and care to thousands of women in remote areas.

Eurofins Foundation' support has helped cover supplies and travel for nurses in this lifesaving cervical cancer screening and treatment program. Specifically, the support has enabled Maya Health Alliance to continue with Pap testing of 955 women in rural Guatemala as of September 2022. Among women tested from Jan–September 2022, about 60% required follow up testing, and 1.5% ultimately needed cancer treatment. The organisation's patient navigators help those requiring additional services navigate the public health system for treatment. This program brings the additional benefit of training and supporting the work of indigenous health workers and educating the women they visit about cervical cancer and the importance of regular screenings.

In 2022/2023, the Eurofins Foundation renews its support to this programme.

## **DUNE asbl**

Created in 1998, DUNE is a Brussels-based non-profit organisation focused on public health and social care. Its goal is to improve the physical, mental, and social health of drug users. These individuals experience social exclusion, leading to a reluctance to access and benefit from healthcare services.

DUNE's operational objective is to provide a set of services for healthcare and aid, creating a favourable environment for their beneficiaries' social inclusion, recovery, and self-determination.

The improvement of the social and health condition of drug users has a positive impact on their drug consumption, enabling a more controlled consumption which decreases the damage to their health and social integration, as well as to their families and the wider society.

DUNE acts as a mediator between reality on the ground and institutions. They advocate for the rights of their beneficiaries, provide them with access to healthcare and protect their human dignity.

In 2021/2022, the Eurofins Foundation supported DUNE's plans to provide healthcare and aid to vulnerable drug users in Brussels (BE) through a holistic set of services, forming a system to respond to the problems encountered by drug users. Access is unconditional, anonymous and free of charge.

The system revolves around four key areas:

- Structural services and primary products: Permanent social service, a medical dispensary, harm reduction equipment access, food aid and hygiene services;
- Frontline services: An outreach platform offering support to beneficiaries in their local areas, a mobile medical bus (Médibus) and a service to grant access to administrative and health services;
- Participation and social integration services: A participative platform including community activities, peer-to-peer projects, focus groups, and alternative paid jobs;
- Information campaigns and preventative measures: Campaigns and measures to promote health and harm reduction.

The Eurofins Foundation's grant enabled DUNE to increase its capacity:

- Reception service increased by 23%;
- The numbers of visitors Dune supported increased by 27%;
- Its mobile support increased by nearly 170%;
- Its support on social procedures increased by 58%.

In 2022/2023, the Eurofins Foundation renews its support to DUNE for a new project, supporting the creation of a bicycle sales and repair shop as a social economy enterprise to support professional integration.

[Tara Ocean Foundation – Mission Microbiomes and Mission TREC \(TRaversing European Coastlines\) \(Global\)](#)

The Tara Ocean Foundation, the first public interest foundation dedicated to the ocean in France, is developing open, innovative and ground-breaking scientific methods to help predict and react to the impact of global changes.

In 2020/2021, the Eurofins Foundation provided a grant to support Mission Microbiomes, the 12th scientific mission to study the ocean's microbiome and the future of this ecosystem at the dawn of global changes in the South Atlantic, Antarctica and Chile.

Partnering with nearly 200 scientists worldwide, this mission looked to broaden our understanding of the impact of climate change and pollution on marine organisms.

One year since the beginning of the CEODOS project (a consortium for surveying the coastal ocean in the eastern South Pacific), several Chilean research centres have begun collaborating with the Tara Ocean Foundation's scientific community, whose holistic approach will be applied to study the impact of climate change on marine ecosystems off the coast of Chile.

Five virtual stopovers were organised by the Tara Foundation to raise awareness of the project, which were attended by more than 3,000 people, including schoolchildren, university students, members of the wider public and Chilean government representatives.

"This first part of Mission Microbiomes, ambitious in its scope despite the health constraints linked to COVID-19, was decisive because this area of the planet is really special. Our cooperation on the scientific and political level is very strong, and we await the results of the COP 26 Climate negotiations in Glasgow at the end of the year" explains Romain Troublé, Director General of the Tara Ocean Foundation.

In 2021 / 2022, the Eurofins Foundation renewed its support for the Mission Microbiomes project.

Among many accomplishments this year, the Tara Ocean Foundation's visit to Chile has strengthened scientific cooperation initiated in 2015 with the funding of two Chilean post-doctoral students by the Tara Ocean Foundation and the French Global Environment Facility. It is also an important initiative in Chile that facilitates awareness of multidisciplinary scientific projects and establishes recognition of Chile for its scientific contributions on the international scene. A similar cooperation project is ongoing in Senegal.

In 2022 / 2023, the Eurofins Foundation continues supporting the Tara Ocean Foundation, through funding allocated to the TARA Mission TREC (TRaversing European Coastlines), an ambitious collaborative project aimed to study European coastal ecosystems; focused on biodiversity and organismal adaptation across land-sea interface.



The project aims at:

- Identifying natural and manmade factors driving coastal biodiversity and understanding molecular mechanisms of species and community's plasticity and adaptation;
- Tracking gene flux and functionality between soil and ocean;
- Raising public and policy awareness for coastal ecosystems.

**ADIS –  
Association  
Departemen-  
tale pour  
l'Insertion  
des Sourds  
(France)**

ADIS is a French non-profit that helps deaf people communicate more efficiently in their daily lives. They work around four main areas: sign language interpretation, administrative and social assistance, training and education around deafness to better understand what the deaf person's experience is, and social activities.

The Eurofins Foundation provided a grant to the project 'Connected deaf people – Digital inclusion in sign language'. Digital development has been rapid in recent years, but is still complicated for many deaf people.

This project aims at teaching deaf people how to use digital tools safely, autonomously and in a stress-free manner to communicate with their relatives, medical team and the emergency services;

Through this project, deaf people will also be able to access official websites and online public services in France to keep communication lines open and maintaining essential relationships during lockdowns.

In 2021/2022, the Eurofins Foundation's grant allowed ADIS to exceed their objectives: they were able to offer training sessions on digital inclusion for deaf people to more persons than initially expected, including younger persons and the elderly.

In 2022/2023, the Eurofins Foundation renews its support to ADIS, so they can reach audiences disconnected from the digital world due to additional challenges they face, in addition to deafness. These include older people living in institutions and people with disabilities associated with deafness who work in adapted businesses.

## Emergency support in 2022

In the midst of the humanitarian crisis in Ukraine, the Eurofins Foundation supported the humanitarian relief efforts of a number of organisations helping citizens who were fleeing, stranded or otherwise suffering as a result of the devastating consequences of war.

The Eurofins Foundation has provided funds to international and local NGOs as well as non-profit organisations working in Ukraine and neighbouring countries, including:

### Actions Santé Femmes

Actions Santé Femmes is a French NGO committed to the health of women in great difficulty all around the world.

Founded in 2015 by a team of doctors, midwives and health executives, the association intervenes as best as possible in an impartial manner, respecting universal medical ethics, wherever women need it.

ASF teams intervene in emergency missions for women, but also facilitate training, education and companionship missions in the field of gynaecology and obstetrics.

From 5 to 11 March 2022, Actions Santé Femmes (ASF) conducted an exploratory mission with the association Pompiers Solidaires to analyse the needs and conditions of care for women displaced at the Polish border.

The Eurofins Foundation supported the association's priorities:

- To reassure pregnant women on a medical and psychological level;
- To prevent sexual violence, which is unfortunately frequent and common in exodus situations.

The ASF team set up a programme: "Ukrainian Women's Health", which includes a gynaecology and obstetrics consultation unit in a transit camp, with an interpreter, for pregnancy care. Should specialised care be required patients are transferred to the hospital in Przemyśl.

### ACTED

ACTED is a French NGO with a multi-sectoral focus that supported 20 million beneficiaries in 38 countries through 507 sustainable and inclusive emergency development projects in 2020 alone.

It has been present in Ukraine since 2015 and, since large-scale military action began in the country in February 2022, ACTED's teams were mobilised throughout Ukraine and neighbouring countries to support victims of the conflict.

The Eurofins Foundation contributed to ACTED initiatives in Ukraine, as of October 2022, these include – but are not limited to:

- 97 trucks carrying more than 2.500 tons of essential items donated by the people of France (food, water, hygiene products, blankets, and first aid kits), that were delivered to 112,528 Ukrainian people across 16 oblasts in the country, and to additional Ukrainians in Moldova and Romania;

- ACTED quickly scaled up its existing multi-purpose cash assistance (MPCA) structure to aid not only internally displaced people (IDP) -in western and central Ukraine, but also in locations facing direct hostilities in the east and south of the country. More than 100,000 people affected by the conflict in all 24 oblasts of Ukraine have received lifesaving MPCA;
- ACTED has provided hot meals to 112,313 displaced / in transit people. Additionally, 43,033 people have received food kits and food parcels.
- To ensure dignified, safe and inclusive living conditions for displaced people living in collective centres, ACTED distributed 42,076 hygiene kits and items;
- Moreover, the conflict has devastated both water and electricity networks, leaving millions of people without access to safe water. To improve access, ACTED distributed 245,000 litres of drinkable, bottled water to the most affected people living in Mykholaiv and Donetsk oblast.

### Aktion Deutschland Hilft

Aktion Deutschland Hilft is a German alliance of over 20 renowned relief aid organisations providing fast and effective help in severe catastrophes.

The Eurofins Foundation contributed to the collective action of Aktion Deutschland Hilft's members, who coordinated several efforts, such as medical aid transportation and distribution and humanitarian aid for refugees in Ukraine and neighbouring countries, with a special focus on children and babies.

They specifically provided emergency medical services and medication in mobile and location-based hospitals in Eastern Ukraine, provided mental health and psychological support, transported drinking water, food and hygiene products, provided winter shelters for refugees, and procured petrol to evacuate the population. Their members also worked on initiatives focussed on the protection of women and girls from gender-based violence and exploitation.

Their actions were deployed in different countries simultaneously to help those suffering as a result of the humanitarian crisis: Ukraine, Slovakia, Hungary, Moldova, Poland, Romania, Lithuania and Germany.

### Fundacja Nasz Wybór

Fundacja Nasz Wybór ("Our Choice") is a Polish non-governmental organisation active since 2009 and focused on fostering Polish-Ukrainian dialogue.

The Eurofins Foundation' support contributed to the work of the organisation in opening a reception centre that was then transformed as a consultation facility. The housing team assisted 10,000 refugees while providing them with Polish language courses. The Eurofins Foundation' support was particularly important in developing an information help line and delivering 50,000 tele-consultations. The second initiative co-funded by the Eurofins Foundation is the Warszawska Ukraińska Szkoła (Warsaw Ukrainian School) that provided schooling to 250 kids in the period between April and July 2022, so they could complete the school year. The teachers employed by the schools are Ukrainian refugees as well. The school remains active, and, during the 2022 summer, the staff transformed it to become vacation camps for 1,200 underage refugees.

## Fundacja Zobacz mnie

Zobacz mnie ("Notice me") is a Polish foundation delivering a variety of help and support programmes focused on children.

Thanks to the funds from Eurofins Foundation (among others), the Ukrainian House was created in Wrocław, Poland. It provides shelter and support structure for 200 Ukrainian children and women. The house is a refurbished office location and includes sleeping areas, dining rooms, common rooms and classrooms where lessons are delivered by Ukrainian teachers. The first group that used the facilities were Ukrainian underage football players who had crossed the Polish border just a couple of hours short before the war started. The Ukrainian House provides the hosted groups with Polish lessons, regular schooling and professional psychological support. It aims to employ Ukrainian refugees to cover these and other tasks.

## International Federation of Red Cross and Red Crescent Societies

The International Federation of Red Cross and Red Crescent Societies is an international organisation headquartered in Switzerland. Its objective is to "inspire, encourage, facilitate and promote at all times all forms of humanitarian activities by the National Societies, with a view to preventing and alleviating human suffering and thereby contributing to the maintenance and the promotion of peace in the world".

The Eurofins Foundation contributed to the IFRC humanitarian response in support of Ukraine and neighbouring countries, in the framework of the NGO's Emergency Appeal.

## Keystone Human Services Moldova

Keystone Human Services Moldova is a Human Services agency, and a subsidiary of Keystone Human Services International. Its mission is to advocate for and provide services, resources, support and opportunities to vulnerable children and adults in Eastern Europe.

The Eurofins Foundation provided support to KHS Moldova, whose first response was to provide food for refugees waiting at the border of Moldova and taking food and supplies to people in Ukraine waiting to cross.

They also strengthened their Hotline Service to provide information and psychological and legal services, as well as referrals to other services to refugees in three languages, 24/7.

A team was also mobilised to travel throughout Moldova to provide medical assistance, nutrition and hygiene packages, toys and educational material for children, as well as adapted transportation for people with reduced mobility.

By June 2022, KHS Moldova had already supported more than 5,000 persons.

## Libereco & Vostok SOS Partnership for Human Rights

Libereco is a German non-profit organisation developing and implementing humanitarian and medical aid and psycho-social support jointly with the Ukrainian human rights NGO Vostok SOS ([www.vostok-sos.org](http://www.vostok-sos.org)).

The Eurofins Foundation's support contributed to support the evacuation of civilian populations from embattled places and find temporary housing within Ukraine.

Vostok SOS' staff and volunteers provide people in particularly war-affected areas with medicine, dressing material, hygiene products and food. Trucks, vans and trains are used to transport aid from western Ukraine to other parts of the country and specifically to places that are not reached by other aid organisations because they are too small, inaccessible or too dangerous.

As part of the Germany- and Switzerland-wide campaign, Libereco organises practical help that directly reaches those in need and provides them with essential food and hygiene items. It also coordinates and organises packing campaigns in several cities, takes care of the logistics, mobilises volunteers and transports aid supplies to Ukraine through Vostok SOS.

Libereco supports several local Ukrainian organisations and initiatives, including HelpPeople and Help Kharkiv. These organisations carry out evacuations from particularly embattled cities.

### [Nadacia - Habitat for Humanity](#)

Nadacia Habitat for Humanity International (HFH), builds strength, stability, and self-reliance through shelter by empowering people in the world's poorest communities to overcome a chronic lack of decent housing.

The Eurofins Foundation contributed to a number of Nadacia's actions, including:

- HFH Romania has provided heaters and other shelter support at the border camps between Romania and Ukraine which has benefited more than 5,000 people;
- Emergency travel kits have been distributed to 2,200 families providing key support items as they plan their next steps;
- Through its strong national partnerships, HFH Romania has secured accommodation for 1,400 Ukrainian refugees.

In the border countries of Poland, Hungary, Slovakia, and Romania, HFH has supported more than 20,000 families between end of February and December 2022, with various levels of shelter solutions.

### [People in Need Slovakia](#)

People in Need Slovakia is a non-governmental, non-profit organisation that aims to directly support those who need it most. The NGO works with children and adults and provides education and job counselling, teaches financial literacy, assists people in building decent housing and pushes for changes in public policies where necessary to support these objectives. Through educational activities, they also contribute to building a more open, tolerant and inclusive society in Slovakia.

The Eurofins Foundation provided support to People in Need Slovakia, which has been working to help Ukrainian communities since 2014.

In 2022, their actions included:

- The delivery of more than 530 tons of humanitarian aid;
- Direct support to almost 2,500 Ukrainian civilians in Slovakia, in addition to support at the borders;
- The provision, at 3 border crossings in Slovakia and 1 in Ukraine, of various facilities such as heated tents, hot drinks and food and chemical toilets.

## Polska Akcja Humanitarna

Polska Akcja Humanitarna (PAH) is a Polish non-governmental organisation providing humanitarian aid, protecting the civilian population, helping responsibly and educating society, since 1992.

The Eurofins Foundation's grant helped the organisation to implement various forms of support, including:

- From March 2022, and for several consecutive months, running immediate assistance points at border crossings in Zosin (until May), Dorohusk (until July) and Hrebenne (until August);
- Distributed essential products to people arriving in Poland – food, water, sanitary items, medicines and warm blankets;
- Interpreting services providing information and facilitating communication to refugees;
- Psychology remote consultations by phone since February 2022 to support people in hard-to-reach places

Support from the warehouse operated by PAH in Lviv, Poland, included:

- 9,978 ready-to-eat packets covering weekly nutritional needs of one adult;
- 49,500 adult food kits covering nutritional needs of one person;
- 1,800 food packages covering weekly nutritional needs of one person for one month

### EUROFINS TEAMS IN ACTION | CASE STUDY



## Moringa the “miracle tree” helping to reduce CO<sub>2</sub> emissions and fight malnutrition and hunger

### EUROFINS CLINICAL GENETICS, INC. – JAPAN

The Eurofins team in Okayama is working with La Nature a non-profit organisation in Japan on the Moringa Environmental Project. This project aims to indirectly reduce CO<sub>2</sub> emissions through the cultivation of Moringa trees which have excellent CO<sub>2</sub> absorbing capacity (1 tree = 80-160kg CO<sub>2</sub> emissions per year). In addition, Moringa has an extremely high nutritional value containing more than 90 nutrients and 46 antioxidants. It has been adopted by the United Nations World Food Program (WFP) and is gaining attention not only as a solution to climate change related problems but also as a solution to malnutrition in impoverished regions. The programme covers the entire process from planting to harvest. In September 2022, the Eurofins team in Okayama helped with the harvest of these trees. After the harvest, the trees are sold as nutritional products. The Moringa Environmental Project contributes to the environment and society by preventing global warming, reducing marine plastics, providing food aid to poor communities, supporting employment, and reducing abandoned farmland – all of which align closely with multiple UN SDGs.





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# GOVERNANCE

# Sustainability Governance



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

## Diversity policy

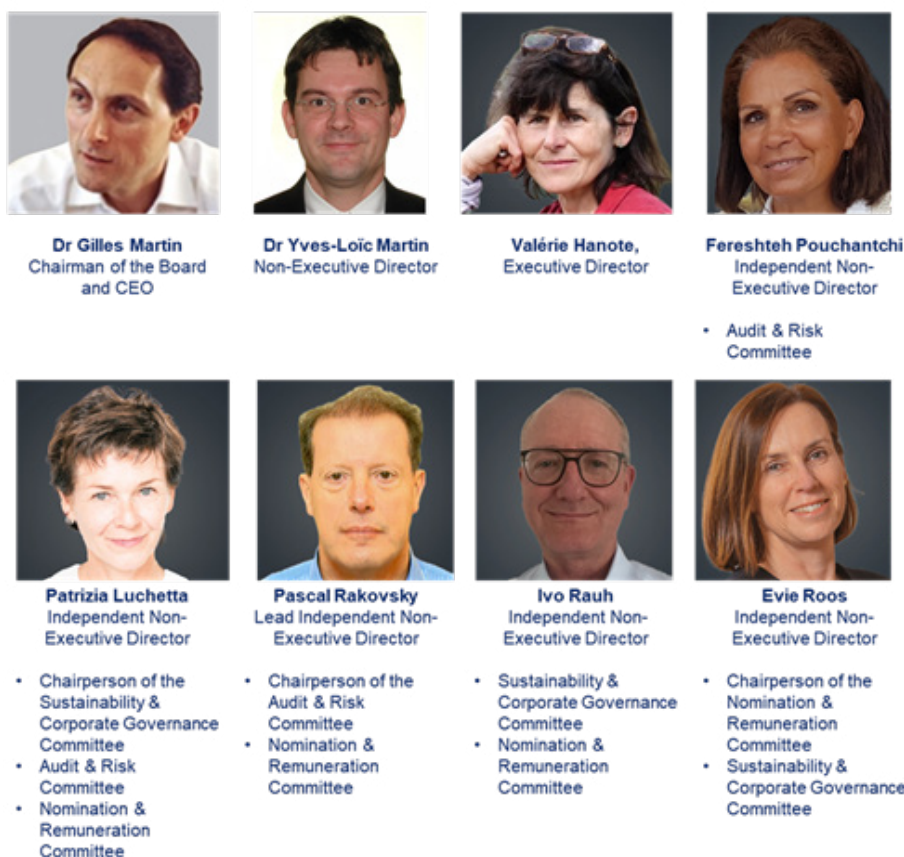
The Directors shall be selected on the basis of their knowledge, experience and qualification to carry out their mandate. The Board of Directors believes in the intrinsic benefits of diversity and it recognises that diversity of thought makes valuable business sense. Having a Board composed of men and 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:** with the ultimate objective to achieve female / male parity, the Board is committed to ensuring gender diversity and aspires to maintain a Board in which each gender represents at least 40% of the total number of Board members;
- **Age vs seniority:** 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 current members of the Board of Directors are as follows:



The Company's Board of Directors has delegated to the Sustainability and Corporate Governance 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 and efficacy of the Group's corporate sustainability strategy and related ESG performance indicators and their implementation, including the Group's policies and recommendations regarding the environmental impact of its business activities and prevention of climate risk. As part of health and safety oversight, safety policies, HSE accreditations and incident reporting will be reviewed at Committee meetings.

As of December 31st, 2022, the Sustainability and Corporate Governance Committee consisted of the following members:

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

#### 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 management'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 2022, 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 Human Resources, Finance, Investor Relations, Transformation and Operational Excellence.

As of December 31st, 2022, the Executive Sustainability Committee consisted of the following members:



**Laurent Lebras**  
Group Finance &  
Administration Director



**Dr. Christian Wurst**  
COO Food &  
Environment Testing



**Bernard Wang**  
Head of Investor  
Relations



**Regis Gitareau**  
Senior Finance Director  
Service Centers



**Sandra Hoeylaerts**  
Group Chief Human  
Resource Officer



**Stefan Schuppisser**  
Performance Director



**Christina Leslie**  
Senior Director Corporate  
Sustainability

The Executive Sustainability Committee has responsibility 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 relating to data collection and KPI reporting
- Ensuring the Eurofins Group continually improves ESG initiatives and reporting

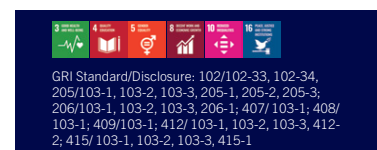
The Board of Directors and the Executive Sustainability Committee will look to make further progress in 2023 by working together to embrace and comply with the forthcoming European legislation to implement the Corporate Sustainability Reporting Directive (CSRD) in fiscal year 2024.

# Corporate Governance



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 of the Corporate Governance Statements for the period ended on 31 December 2022. The Corporate Governance Charter can be found on our website under [www.eurofins.com/about-us/corporate-sustainability/governance/](http://www.eurofins.com/about-us/corporate-sustainability/governance/)

## Honesty, Integrity and Human Rights



Eurofins is built on values of integrity and reputation. Our clients trust us in areas that are very sensitive for them, and they expect the highest level of integrity and competence from each Eurofins laboratory and each Eurofins Employee.

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 this attitude 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.

The Group's [Mission, Vision and Values](#) provide the basic foundation of how entities within the Eurofins Group shall do business. Within this framework, we expect our leaders to act as role models for all employees. The [Group Leadership Charter](#) outlines the behaviour we expect from them.

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 Organisation (ILO) Declaration and commits to supporting human rights in line with the stipulations contained within the Universal Declaration of Human Rights.

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

- [The Eurofins Group Anti-Bribery Policy](#)
- [The Eurofins Group Modern Slavery Statement](#)
- [The Eurofins Group Fair Competition Policy](#)
- [The Eurofins Group Equal Opportunities and Fair Employment Policy](#)
- [The Eurofins Group Health and Safety Policy](#)
- [The Eurofins Group Privacy Policy](#)
- [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 Supplier Code of Ethics](#)

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 14,227 of our employees in 2022. The related online training for Ethical Behaviour at Laboratories, which is tailored to an audience working in our laboratories, has been successfully completed by 13,896 employees in 2022. The training on the [Eurofins Group Anti-Bribery Policy](#) has been successfully passed by 16,258 employees and leaders in 2022. 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 member 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 serious 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 2022, a total number of 30 reports were recorded through the whistleblowing point of contact. Of those 30 reports, <10 cases were confirmed relevant and were further investigated; for the remainder, the allegations were not compliance-relevant or could not be further substantiated. A total of 1 case 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 Group 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 focused on corruption and bribery were conducted by internal auditors with the support of external auditors as required. In 2022, a total of more than 902 audits were conducted that helped to prevent and detect corruption and bribery and other instances of non-compliance.

# Enterprise Risk Management



## Board's oversight of risks

The Board of Directors is responsible for establishing and monitoring the effectiveness of the Group Risk Governance framework, defining the main categories of risks faced by the Group and delegating risk oversight responsibility for these categories to the Audit and Risk Committee, to the Sustainability and Corporate Governance Committee, to the Group Operating Council and to the Executive Risk Committee as outlined in Table 5 below.

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

	Markets and Industry	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 developm. and deployment	Compensation and benefits		Climate change
	Planning and resource	Quality	Tax	Information security	Key person		Human Rights
	Communication/investor relations	Order to Invoice	Credit Management	IT operations continuity	Labor relations		External Partners' Ethics
	Corporate Branding	Physical assets Hazards (Fire, Natural disasters, Pandemic)	Corporate monitoring				
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 Executive Management 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 willing to take to achieve its strategic objectives. It assists and makes recommendations to the Board of Directors to establish a risk control system ensuring that material risks are identified and managed. It has an oversight function and provides a link 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 the Group's 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, and 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 shall make whatever recommendations to the Board it deems appropriate on any area within its remit where action or improvement is needed.

The day-to-day management of Eurofins is entrusted to an executive committee named [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 is composed of the Chief Financial Officer, the GSC Chief Operating Officer, the GSC Risk and Assets Director and the GSC Risk Manager. On a regular basis, 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 of the 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 the risk oversight.

## Enterprise Risk Management process

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

To support the fullest possible identification of risks, Eurofins developed a risk taxonomy that reflects the Group's potential risk categories which is regularly updated and expressly accounts for risks of both a financial and non-financial nature (see Table 5). 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 Group 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 risks related to the operations of their business, ensuring that existing risk management guidelines issued by Eurofins Scientific SE Group Service Centre are followed and escalating risks that could be material at Group level. A detailed list of all risks that Eurofins' management reasonably expects to face is provided in the "Risk Factors" section of the 2022 Annual Report on pages 130 to 147.

This section outlines the principal risks that, in case of materialisation and in a worst-case scenario, may have a material impact at Group level, their possible consequences and respective mitigation efforts. It includes financial and non-financial risks that may affect the achievement of the Group's 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 was executed for the first time in its current form in 2021 and further extended in 2022, covering most of the risk categories in which Eurofins may potentially be exposed to material risks. 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 business.

The risks below are not listed in any order of potential impact or probability of occurrence.



## 1. Markets and Industry

RISK CATEGORY	POSSIBLE CONSEQUENCES	MAIN MITIGATIONS
<p><b>Market Dynamics – competitive landscape, including:</b></p> <ul style="list-style-type: none"> <li>› industry consolidation trends resulting in more competition among big players both in customer, staff and companies acquisition;</li> <li>› increasing competition between kit/instrument manufacturers that could gain market share by offering quick tests that are less accurate but cheaper (on-site testing)</li> <li>› new (or growing) specialised players, with innovative service offerings and/or different business models, in specific market segments.</li> <li>› failure to innovate services and business models</li> <li>› financial risk on company acquisitions or investments, e.g. resulting from due diligence, integration, or performance failures</li> </ul>	<ul style="list-style-type: none"> <li>› price reduction of tests and services provided by Eurofins companies,</li> <li>› shift in customer preferences, impact on demand for Eurofins companies' services and a reduction of market share,</li> <li>› adverse effect on the Group's profit margins, financial position and operating results.</li> </ul>	<ul style="list-style-type: none"> <li>› continuous development of new and innovative services,</li> <li>› focus on high quality and reliability,</li> <li>› flexibility and excellence in customer service,</li> <li>› short Turn Around Time (TAT),</li> <li>› business diversification in many regions and various market segments,</li> <li>› processes for systematic quality leadership selection and development: empowered leaders in a decentralised organisation, allowing for the fast, local monitoring of threats and identification of suitable mitigation strategies,</li> <li>› proven track record in successful acquisitions, facilitating access to new technologies and markets,</li> <li>› standardisation and industrialisation of processes to lower costs and increase quality,</li> <li>› regular strategic business line reviews at regional level,</li> <li>› systematic customer satisfaction measurement (Net Promoter Score - NPS),</li> <li>› initiatives to strengthen Eurofins' brand,</li> <li>› digitalisation and seamless digital customer experience</li> </ul>
<p><b>Market Dynamics – Changes in legal requirements, including:</b></p> <ul style="list-style-type: none"> <li>› changes to government policies and regulations related to testing requirements, impacting Eurofins companies' business or the business of their customers (e.g., deregulation, relaxation of required controls or reduction of required inspections, tests or certifications performed by TIC service providers)</li> </ul>	<ul style="list-style-type: none"> <li>› adverse effect on the demand for, and/or prices of Eurofins companies' services,</li> <li>› restricted ability to do business in existing and/or target markets,</li> <li>› adverse effect on the Group's operating results and earnings</li> </ul>	<ul style="list-style-type: none"> <li>› decentralised monitoring of regulatory environment and political developments by Eurofins companies and for their national or regional groupings,</li> <li>› many Eurofins' scientists are highly qualified and serve on hundreds of governments and industry associations' standardisation and technical committees.</li> </ul>
<p><b>Macroeconomic trends, including:</b></p> <ul style="list-style-type: none"> <li>› persistent inflation,</li> <li>› global market slowdown,</li> <li>› geo-political decisions that lead to conflicts or unstable economic conditions</li> </ul>	<ul style="list-style-type: none"> <li>› adverse effect on the Group's profit margins, financial position and operating results,</li> <li>› interruption of business operations, disruptions along the supply chain, or restricted ability to do business in existing and/or target markets,</li> </ul>	<ul style="list-style-type: none"> <li>› regular strategic business line reviews at regional level,</li> <li>› set of margin protection activities, such as the regular monitoring and adjustment of selling prices, the stringent monitoring of purchase orders' compliance, and the active negotiation of purchasing prices of commodities.</li> </ul>

## 2. Operations (Laboratories and Service Centres)

RISK CATEGORY	POSSIBLE CONSEQUENCES	MAIN MITIGATIONS
<p><b>Quality of analytical tests, including:</b></p> <ul style="list-style-type: none"> <li>› analytical errors made by Eurofins entities</li> <li>› risk of theft, fraud or financial or analytical result misstatements by employees</li> <li>› testing method and process non-compliance</li> </ul>	<ul style="list-style-type: none"> <li>› jeopardise the operations, image marketing activities or regulatory filings of Eurofins companies' clients,</li> <li>› impact on consumers' health or property,</li> <li>› damage to Eurofins and/or customer brand reputation,</li> <li>› criminal investigations,</li> <li>› professional liability claims for substantial damages,</li> <li>› financial consequences, including payment of indemnities and fines.</li> </ul>	<ul style="list-style-type: none"> <li>› audits of Eurofins companies' Quality Management Systems: External audits from accreditation bodies, and internal audits (unannounced or planned) by the Corporate Quality team (Food and Feed Testing and Environment Testing),</li> <li>› execution of proficiency tests (PT), including internal PT and mystery shopping,</li> <li>› monitoring quality performance metrics to drive continuous improvement initiatives,</li> <li>› worldwide community of Quality Managers to facilitate best practice sharing (Food and Feed Testing and Environment Testing),</li> <li>› quality best practice trainings</li> <li>› whistleblowing programme,</li> <li>› contractual limitation of liability where possible,</li> <li>› professional liability insurance.</li> </ul>
<p><b>Licenses, permits, accreditation and registration, including:</b></p> <ul style="list-style-type: none"> <li>› material delay in obtaining, the failure to obtain or to renew, or the withdrawal or revocation of licenses, permits, approvals, or other authorisations.</li> </ul>	<ul style="list-style-type: none"> <li>› impact on customers' operations,</li> <li>› damage to brand reputation and subsequent potential loss of customers.</li> </ul>	<ul style="list-style-type: none"> <li>› internal audits of the Quality Management Systems (unannounced or planned) by the GSC Quality team (Food and Feed Testing and Environment Testing),</li> <li>› execution of proficiency tests (including internal PT and mystery shopping),</li> <li>› monitoring of quality performance metrics to drive continuous improvement initiatives,</li> <li>› worldwide community of Quality Managers to facilitate best practice sharing (Food and Feed Testing and Environment Testing),</li> <li>› quality best practice trainings,</li> <li>› business continuity planning,</li> </ul>
<p><b>Natural and Human Hazards, including:</b></p> <ul style="list-style-type: none"> <li>› natural disasters such as floods, cyclones, earthquakes, and forest fires that could impact a Eurofins site or several sites at the same time,</li> <li>› accidental fire or explosion in a laboratory, office, or data centre</li> </ul>	<ul style="list-style-type: none"> <li>› people safety: possible injuries/ to or fatalities of employees and others,</li> <li>› interruption of business operations or disruptions along the supply chain,</li> <li>› financial consequences, including loss of revenues, material damage to property, and consequent repair costs,</li> <li>› damage to brand reputation and possibly permanent loss of customers,</li> <li>› increased cost of working,</li> <li>› Eurofins liabilities, e.g. to a building owner when a Eurofins company is a building tenant,</li> <li>› increase in insurance costs,</li> <li>› disruptions to IT infrastructure.</li> </ul>	<ul style="list-style-type: none"> <li>› physical inspections, performed by qualified engineers, of selected Eurofins' sites; subsequent recommendations to improve the fire prevention measures,</li> <li>› risk prevention surveys and subsequent recommendations,</li> <li>› training on fire and flammable awareness provided to many employees in laboratories worldwide,</li> <li>› fire prevention manual including best practice controls distributed throughout many companies,</li> <li>› business continuity planning,</li> <li>› natural catastrophe risk modelling,</li> <li>› property damage and business interruption insurance.</li> </ul>

RISK CATEGORY	POSSIBLE CONSEQUENCES	MAIN MITIGATIONS
<p><b>Pandemic –, including:</b></p> <ul style="list-style-type: none"> <li>› COVID-19 infection at work,</li> </ul>	<ul style="list-style-type: none"> <li>› people safety: possible consequences to the health of employees,</li> <li>› business disruption caused by groups of employees in quarantine or entire sites shut down by authorities.</li> </ul>	<ul style="list-style-type: none"> <li>› precautionary measures against infections are applied in Eurofins sites in accordance with the changing national and local health advice and laws,</li> <li>› whenever needed, safety recommendations are communicated by the Group to Eurofins' legal entities (including, e.g., social distancing, use of face masks, promotion of home working, cross-training of employees carrying out critical processes)</li> <li>› e-training providing recommendations on COVID-19 prevention in the workplace.</li> <li>› business continuity planning,</li> <li>› property damage and business interruption insurance.</li> </ul>
<p><b>Accounting, including:</b></p> <ul style="list-style-type: none"> <li>› incorrect recording of business transactions and financial misstatement (due to involuntary errors or fraudulent behaviour of employees)</li> <li>› disruption of operations at the Shared Service Centres</li> <li>› temporary unavailability of the IT systems for financial management,</li> <li>› incorrect reporting of ESG KPIs</li> </ul>	<ul style="list-style-type: none"> <li>› financial losses,</li> <li>› incorrect revenue recognition,</li> <li>› damage to brand reputation</li> <li>› administrative fines,</li> <li>› increased scrutiny from financial authorities,</li> <li>› impairment of intangible assets resulting from acquisitions that could significantly reduce attributable net profit and equity for a given period,</li> <li>› inability to regularly perform business transactions e.g., in Account Payables, Account Receivables, and General Ledger,</li> <li>› disclosure of wrong or incomplete information with consequent reputational damage and liabilities.</li> </ul>	<ul style="list-style-type: none"> <li>› description, implementation and systematic improvement of Group Policies including e.g., accounting principles, financial reporting delegation of authorities, processes and methods to report ESG metrics,</li> <li>› implementation of global tools facilitating the enforcement of policies (procurement, accounting, reporting, treasury),</li> <li>› implementation of shared service centres to streamline, standardise and better control processes and reconciliations,</li> <li>› most of Eurofins legal entities are subject to annual external statutory audits, performed mostly by Tier 1 &amp; 2 auditors selected from a list validated at Group level,</li> <li>› implementation of internal controls related to financial reporting and systematic evaluation of the design and operating effectiveness of these controls,</li> <li>› audit quality is reviewed and controlled by GIAT (Group Internal Audit Team), reported issues and remediation actions are tracked and monitored,</li> <li>› business continuity planning.</li> </ul>
<p><b>Finance, including:</b></p> <ul style="list-style-type: none"> <li>› liquidity risk,</li> <li>› worsening of Days of Sales Outstanding because of economic slowdown,</li> <li>› rising interest rates,</li> <li>› bank concentration – counterparty risk,</li> <li>› fraud or mistakes on payment operations,</li> </ul>	<ul style="list-style-type: none"> <li>› financial losses</li> <li>› non-availability of necessary funds to settle commitments when they fall due,</li> <li>› increasing investment in working capital,</li> </ul>	<ul style="list-style-type: none"> <li>› treasury policies defining rules for cash management and deposits,</li> <li>› regular and conservative cash planning,</li> <li>› bilateral revolving credit facilities,</li> <li>› predominant use of fixed-rate debt,</li> <li>› internal controls on payment operations,</li> <li>› ongoing implementation and roll out of a Treasury Management System,</li> <li>› audit of payment operations by GIAT (Group Internal Audit Team)</li> <li>› phishing awareness programme.</li> </ul>
<p><b>Tax, including:</b></p> <ul style="list-style-type: none"> <li>› non-compliant or late tax filings</li> <li>› incomplete, outdated, non-compliant or not timely prepared local transfer pricing policies and documentation.</li> </ul>	<ul style="list-style-type: none"> <li>› tax assessments and fines;</li> <li>› organizational efforts to deal with tax litigations;</li> <li>› increase of scrutiny by tax authorities;</li> <li>› reputational impact</li> </ul>	<ul style="list-style-type: none"> <li>› tax risk management guidelines providing to local Finance Directors a list of controls to be implemented around tax processes,</li> <li>› Internal audits on tax compliance</li> </ul>

### 3. Human Capital

RISK CATEGORY	POSSIBLE CONSEQUENCES	MAIN MITIGATIONS
<p><b>Human Capital, including:</b></p> <ul style="list-style-type: none"> <li>› Reduction of employer reputation on social media (recruitment and retention),</li> <li>› reduction or insufficient knowledge of Employee engagement, development, and performance,</li> <li>› loss of key employees or leaders.</li> </ul>	<ul style="list-style-type: none"> <li>› reduced ability to recruit qualified personnel, longer time to hire, decreasing quality of candidates,</li> <li>› failure to retain key employees and talents,</li> <li>› lack of continuity in key roles,</li> <li>› high attrition rate,</li> <li>› increase in personnel expenses.</li> <li>› insufficient diversity among employees and prospective new hires</li> <li>› inadequate sense of well-being which could have a negative impact on employee productivity</li> <li>› reduction of stakeholder confidence,</li> <li>› lack of strategic guidance,</li> <li>› challenges to transfer know how.</li> </ul>	<ul style="list-style-type: none"> <li>› employer branding initiatives,</li> <li>› definition of tools to pull and push internal mobility, and to increase the number of open leadership positions filled internally,</li> <li>› definition of tools to capture and act upon employee's aspirations,</li> <li>› learning and development initiatives</li> <li>› onboarding journey for leaders,</li> <li>› talent pipeline of potential executive candidates,</li> <li>› succession planning,</li> <li>› retention programmes,</li> <li>› long term incentives plan,</li> <li>› employment practices liability insurance.</li> </ul>

### 4. Information Technology

RISK CATEGORY	POSSIBLE CONSEQUENCES	MAIN MITIGATIONS
<p><b>Information security (confidentiality, integrity, and availability), including:</b></p> <ul style="list-style-type: none"> <li>› cyber-attacks (ransomware, hackers) with the intent to steal data or request ransom,</li> <li>› data 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.</li> </ul> <p><b>IT operation stability, availability and continuity, including:</b></p> <ul style="list-style-type: none"> <li>› unavailability of critical IT system due to IT failure or damages to IT hardware,</li> <li>› system instability due to uncontrolled changes, lack of testing or other causes.</li> </ul> <p><b>IT governance, including:</b></p> <ul style="list-style-type: none"> <li>› possible non-compliance with local IT related laws and regulation,</li> <li>› non-optimal software management and development.</li> </ul>	<ul style="list-style-type: none"> <li>› business disruption due to temporary or permanent unavailability of data or critical IT systems,</li> <li>› Eurofins' or its clients' intellectual property is stolen or compromised,</li> <li>› financial consequences, including loss of funds or assets, customer compensation, legal costs, forensic and remediation costs, contractual damages or lost revenue,</li> <li>› fines or other actions taken by authorities, such as data protection authorities,</li> <li>› damage to brand reputation.</li> <li>› unplanned increase of IT spending,</li> <li>› delay on IT projects.</li> </ul>	<ul style="list-style-type: none"> <li>› on-going security upgrade programme that prioritises security projects to strengthen the overall security of the Eurofins network of companies as a whole,</li> <li>› 24/7 Security Operations Centre (SOC) in charge of handling security alerts coming from the Security Information and Events Management (SIEM) and deployment of Intrusion Detection Systems (IDS),</li> <li>› phishing awareness programme to expand employees' knowledge of phishing and external threats: this includes regular phishing awareness trainings, quarterly phishing simulation tests, and regional phishing awareness campaigns,</li> <li>› segregation of IT infrastructure in distinct networks to improve business resilience by reducing the scope of potential IT incidents,</li> <li>› cybersecurity awareness trainings,</li> <li>› Local IT Audits on cybersecurity and IT controls over endpoints, servers, and networks,</li> <li>› IT change management and testing procedure to ensure that IT environment improvements and evolution is carried out in a controlled manner,</li> <li>› physical security controls implemented in data rooms,</li> <li>› back-up requirements, procedures and practices verified regularly,</li> <li>› IT Resilience strategy improved as part of a specific programme of evaluation and testing including tests of IT systems and network infrastructures,</li> <li>› IT business continuity and disaster recovery plans,</li> <li>› cyber insurance.</li> </ul>

## 5. Compliance

RISK CATEGORY	POSSIBLE CONSEQUENCES	MAIN MITIGATIONS
<p><b>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</b></p>	<ul style="list-style-type: none"> <li>› investigations by authorities;</li> <li>› enforcement actions, significant fines and penalties imposed by authorities;</li> <li>› debarment from certain territories / activities,</li> <li>› revocation of licenses</li> <li>› exclusion from certain public tenders and businesses,</li> <li>› loss of accreditation,</li> <li>› damage to brand reputation and erosion of stakeholder confidence,</li> <li>› administrative and penal litigation;</li> <li>› personal charges (including criminal charges) against directors and employees.</li> <li>› financial losses and damages</li> </ul>	<ul style="list-style-type: none"> <li>› Eurofins' Code of Ethics, and compliance policies such as the Anti-Bribery policy, the Fair Competition policy, the Equal Opportunities and Fair Employment policy, the Privacy policy, and the policy on Ethical Behaviour at Laboratories.</li> <li>› systematic and thorough trainings on these policies to communicate the Group's integrity values and to educate employees and partners,</li> <li>› whistleblowing programme established which encourages both employees of Eurofins' companies and external parties to report suspicious situations and facts in a confidential and secure manner,</li> <li>› implementation of various systems of quality assurance in a large portion of laboratories, designed to ensure consistent procedures and traceability of results,</li> <li>› zero-tolerance approach for non-compliance,</li> <li>› audit / due diligence procedures,</li> <li>› strict approval processes to comply with sanctions and export control regulations.</li> </ul>
<p><b>Non-compliance with contractual obligations in contracts with suppliers, customers, employees and other third parties resulting in enforcement claims or damage/ penalty claims</b></p>	<ul style="list-style-type: none"> <li>› litigation/arbitration over enforcement and damages,</li> <li>› financial losses including payment of indemnities, fines, legal fees and costs,</li> <li>› diversion of management focus,</li> <li>› damage to brand reputation,</li> <li>› decreased demand for Eurofins services and adverse effect on the Group's financial position and earnings,</li> <li>› increase in insurance costs.</li> </ul>	<ul style="list-style-type: none"> <li>› trainings, templates and checklists for standardised contracts development,</li> <li>› involvement of legal department and legal advisors in complex or risky contract matters,</li> <li>› in identified cases, provisions may be set aside to cover the risk of non-compliance with contractual obligations,</li> <li>› professional liability insurance.</li> </ul>

## 6. Environmental, Social & Governance (ESG)

RISK CATEGORY	POSSIBLE CONSEQUENCES	MAIN MITIGATIONS
<p><b>Environmental Protection, including:</b></p> <ul style="list-style-type: none"> <li>› accidental contamination of the environment directly caused by Eurofins operations at a laboratory, by specialised companies which dispose of hazardous materials for Eurofins (failing to comply with their contractual and regulatory obligations), or by Eurofins clients in consequence of analytical errors made by a Eurofins company</li> </ul>	<ul style="list-style-type: none"> <li>› injury to personnel and third parties,</li> <li>› non-compliance with the law,</li> <li>› liability for resulting damages,</li> <li>› financial damages such as fines and cost of cleaning,</li> <li>› damage to brand reputation, especially within local communities,</li> <li>› the Eurofins brand is possibly linked to the non-compliant behaviour of our waste supplier.</li> </ul>	<ul style="list-style-type: none"> <li>› standardisation of the waste management supply chain and proper supplier selection to ensure compliance with environmental laws and minimise potential environmental impact,</li> <li>› proper procedures and accreditations of laboratories,</li> <li>› environmental liability insurance.</li> </ul>

RISK CATEGORY	POSSIBLE CONSEQUENCES	MAIN MITIGATIONS
<p><b>Health and Safety (People Protection), including:</b></p> <ul style="list-style-type: none"> <li>› accidental work-related injuries of employees, or fatalities occurring in the workplace or during business travels,</li> <li>› work-related illness</li> </ul>	<ul style="list-style-type: none"> <li>› people safety: possible injuries or fatalities,</li> <li>› litigations or legal/regulatory enforcement actions,</li> <li>› loss of accreditation,</li> <li>› damage to brand reputation.</li> </ul>	<ul style="list-style-type: none"> <li>› Health and Safety policy,</li> <li>› monitoring of metrics such as Total Recordable Incident Rate (TRIR) and Lost Time Incident Rate (LTIR) to track progress and drive continuous improvement initiatives,</li> <li>› Creation of a network of Health and Safety Champions,</li> <li>› workers' compensation and employer liability insurance,</li> <li>› business travel insurance for Eurofins employees travelling on business.</li> </ul>
<p><b>External Partner's Ethics, including:</b></p> <ul style="list-style-type: none"> <li>› suppliers which are not conducting their business activity in accordance with the values and principles laid out in Eurofins' Code of Ethics.</li> </ul>	<ul style="list-style-type: none"> <li>› failure to select and prioritise suppliers with a strong focus on social, environmental, and business continuity management,</li> <li>› Eurofins could be linked to the unethical behaviour of its suppliers, which may have direct consequences on our own reputation and brand image.</li> </ul>	<ul style="list-style-type: none"> <li>› CSR awareness programme rolled out to procurement employees through specific mandatory trainings,</li> <li>› CSR awareness programme rolled out to Eurofins suppliers, including requesting a formalised acceptance of the Eurofins Group Supplier Code of Ethics and a CSR self-assessment for all critical vendors (began in 2022),</li> <li>› CSR ratings incorporated into supplier selection, onboarding, and evaluation.</li> </ul>

Eurofins' Vision, Mission and Values provide the basic foundation of how entities within the Eurofins Group 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.

At Group level, Eurofins' commitment to governance best practices is reflected in its Quality Management Guidelines, which are embedded across the entire network of laboratories. The guidelines for Quality Management and laboratory performance are outlined in manuals available to all laboratory employees across the Eurofins network of 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 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](#)

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 needs to be evaluated by independent bodies such as local authorities, local accreditation bodies, and local and/or international recognition bodies. Efforts to implement appropriate processes and standards are regularly recognised by such independent bodies.

At the global level, approximately 47,110 Eurofins employees (representing ca. 90% of our total employees) are working in facilities, which have been officially recognised by an independent organisation as compliant to some specific standards, according to 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 the local authorities.

Presented below is the information about the number of laboratories (and associated number of employees) delivering services to our customers in an accredited or recognised environment:

- **Analysis / Laboratory testing: ISO17025, ISO9001, GLP, etc.**

- This scope represents an important part of our activity. This is reflected by the fact that ca. 563 different laboratories (representing ca. 41,880 employees) have been audited by an external accreditation/recognition body which acknowledge that they meet the corresponding accreditation / recognition for laboratory testing.

- **Manufacturing: GMP, etc.**

- Such recognition has been obtained by ca. 88 different laboratories representing ca. 7,600 employees.

- **Certification, Inspection, Consulting: ISO17020, ISO17021, ISO17065, etc.**

- A specific recognition for certification / inspection has been obtained by ca. 77 different legal entities (representing ca. 7,200 employees)

- **Official / local recognition: Official recognition from local authorities, e.g. FDA, etc.**

- In several countries, local recognitions are required in addition to ISO accreditation. ca. 261 legal entities obtained such a recognition which accounts for 24,950 employees.

- **Environment: ISO14001, ISO14000, etc.**

- Some legal entities (ca. 11) have been accredited to this standard which recognises their effort towards the environment. These legal entities represent ca. 9,663 employees.

- **Health and safety: ISO 45000, ISO 45001, etc.**

- Protecting our employees is a continuous focus for the Group and as such, ca. 65 legal entities obtained a specific recognition for the implementation of these specific ISO standards. ca. 4,490 employees work in these legal entities.

Note: some Legal entities might have several recognitions across the different categories.

This externally accredited working environment is one of Eurofins' pillars for ensuring that every single Employee is committed to quality and customer satisfaction, by applying the defined Quality Management System.

To ensure that the services delivered to our customers are of the highest quality, the Quality Department of each laboratory strongly supports business development activities, by 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 the relevant regulatory authorities and local accreditation bodies, to continuously improve Quality



Performance, the GSC Quality Food & Environment Testing organisation identified some 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.

### **Quality Metric and Data Accuracy Tracking**

Eurofins continuously invests in tools, infrastructure and personnel to record and report on quality metrics. Eurofins is Testing for Life and therefore, it is vital that reliable analytical test results are provided by Eurofins laboratories to their clients. 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 Group level, for most laboratories active in Food and Environment Testing.

Customer satisfaction is a priority among the Eurofins network and customer complaints are investigated. At the National Business Line level, customer complaints are monitored to ensure continuous improvement.

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

These Key Performance Indicators drive the continuous improvement in performance and competitiveness.

In addition to those metrics, the GSC Quality Food and Environment Testing organisation put in place some specific processes and tests to ensure 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 schemes. A pool of laboratories has been selected to participate in initial IPT schemes. A dedicated team defines the best samples to be tested so that they are representative 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 among our Food and Environment testing laboratories, a specific Business Unit was created in 2022 which handles the internal Proficiency Testing process. 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. In 2022 the laboratory testing network participating in internal PT schemes was successfully extended outside EU (Brazil, Canada, Chili, China, New Zealand, Taiwan, The US, Vietnam, India).

In 2022, the internal Proficiency Testing organisation prepared 10 rounds of internal PT and sent out more than ca. 30 samples worldwide. In total, these internal PT schemes represented a total of more than 130 parameters analysed in 2022.

To go one-step further, undercover Proficiency tests (also called mystery shopping) are also organised in order to get visibility on the full customer journey, from the first contact with a Eurofins laboratory. This complex exercise allows the Group to continuously improve its customer service, fostering satisfaction among our clients.

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 for 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, customer audits etc. With these additional layers of quality assurance Eurofins believes it is at the forefront of quality assurance practices in the laboratory testing industry.

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 in order to analyse performance trends and compare performance 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.

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, with the results from benchmarking exercises, help 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 2020. Refer to the Product & Service Quality section on Page 108 for additional information about Net Promotor Score tracking and reporting.

# Information and IT Operation Security

Information Technology is one of the catalysts behind Eurofins' success, as it allows our laboratories to continuously enhance sample processing turn-around-time, it drives our cost efficiencies, and it enables us to share test results with our Clients in a secure, timely, and seamless manner. The last few years have been marked by a strong focus on maturing and securing the Eurofins IT landscape. We invested in uplifting our IT to meet the challenges lurking ahead, such as the ever-growing threats of cyber-attacks and getting our infrastructure better prepared for the continued growth of demand for our services. In order to secure ourselves, we not only revamped the security policies but ramped up security-relevant personnel across the board and have set up a strong security maturity improvement programme, as well as a full-fledged 24/7 security operations centre, bringing monitoring and resilience to our businesses, networks, systems and services. We are continuously looking into data protection, as we anticipate the challenges of the future will be as much related to data as they are to the infrastructure underneath. As a network of independent companies, we prohibit the access and sharing of one entity's data with any other entity, any exceptions are rare and subject to strict scrutiny. The work to have and keep data scopes separated and to apply the right level of protection to these scopes is no small feat, but we are confident in the security of these scopes, given the investments made in our IT and data support functions. Our business solutions and the IT infrastructure required to operate them are a continuous enabler for the laboratories and thanks to in-house development of our IT applications, we are able to customise IT solutions on a level impossible for off-the-shelf products, making the lives of our operational teams in the laboratories easier and our business leaders able to be successful.

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.

# Product & Service Quality



## Customer Satisfaction and Loyalty

In 2022, Eurofins has continued to expand its efforts on customer focus as outlined in [Our Vision, Mission and Values statement](#). Eurofins independent companies and business line leaders have continued the long-standing focus on customer satisfaction by listening to and exceeding customer expectations and in 2022 have only continued the focus in this area.

Customer focus and customer satisfaction are key values for Eurofins companies and 2021 marked the first year in which customer satisfaction was measured through "Net Promoter Score®" in all Business Lines serving external customers. In 2022, this global measurement has been expanded and we are proud to announce that 91.8%\* of all Business Lines have measured customer satisfaction in 2022. In total, Eurofins independent companies collected approximately 1.143 million surveys from external customers in 2022 of which 67.7% replied to be satisfied (NPS® score > 9) with Eurofins services and would recommend Eurofins services to peers, colleagues and friends. Taking into consideration all customer satisfaction survey responses, the Eurofins network of companies is proud to have attained an NPS of 58.0 in 2022 which signifies a 22.62% increase compared to the NPS score of 47.3 achieved in 2021. This NPS confirms Eurofins' customer satisfaction leadership position in the Testing, Inspection and Certification (TIC) industry.

With the global measurement of customer satisfaction and survey responses, Eurofins companies have at their disposal customer feedback indicating in which areas they could improve their service offering. Since the global implementation of the standardised NPS questionnaire across all operational business lines, several business lines have started to adopt protocols to actively follow-up with unsatisfied customers and to address areas for improvement.

In addition to the completion of NPS measurement in 91.8%\* of all Business Lines, 2022 also marked the first year in which 72.7%\* of Eurofins Business Lines established targets for their NPS in 2022 and 2023. Target setting and yearly review has been a long-standing practice for the majority of the Eurofins business lines and independent companies. The Group wide 2022 target setting exercise for all Business Lines has been formalised globally in all operational business lines including BioPharma Product Testing, Consumer Product Testing, Clinical Diagnostic Services, Agrosience Services and many others.

Customer feedback and satisfaction are at the core of Eurofins' customer focus values. In 2022, to further strengthen our commitment to these values the Group has launched multiple pilot programmes to follow-up on unsatisfied customers or customer queries. With the introduction of these innovative tools in service management & customer satisfaction, Eurofins independent companies and their leaders will drive improvements to their NPS and customer service levels in the next years.

\* Weighted by FTE working in respective Business Lines.

# Data Tables

## Eurofins Data

	GRI Disclosure	Scope		KPI						
		Unit	Coverage	Unit	2019	2020	2021	2022	2022 Target	2023 Target
<b>Environmental</b>										
<b>Climate change</b>										
Climate change risk strategy at Group level										
% revenue from products/ services associated with "environmentally sustainable economic activities" that substantially contribute to climate change mitigation and climate change adaptation	102-29	% Revenue	100%	% Revenue				0.0%		
% CapEx from products/ services associated with "environmentally sustainable economic activities" that substantially contribute to climate change mitigation and climate change adaptation	102-29	% CapEx	100%	% CapEx				0.0%		
% OpEx from products/ services associated with "environmentally sustainable economic activities" that substantially contribute to climate change mitigation and climate change adaptation	102-29	% OpEx	100%	% OpEx				0.0%		
- Flood Risk by 2030 in RCP8.5 scenario % assets committed in regions likely to become more exposed to acute or chronic physical climate risks	not applicable	% Assets	94%	% Assets			14.0%	13.4%		
- Flood Risk by 2030 in RCP4.5 scenario % assets committed in regions likely to become more exposed to acute or chronic physical climate risks	not applicable	% Assets	94%	% Assets			15.3%	14.2%		
- Flood Risk by 2050 in RCP8.5 scenario % assets committed in regions likely to become more exposed to acute or chronic physical climate risks	not applicable	% Assets	94%	% Assets			1.5%	1.5%		
- Flood Risk by 2050 in RCP4.5 scenario % assets committed in regions likely to become more exposed to acute or chronic physical climate risks	not applicable	% Assets	94%	% Assets			15.1%	13.0%		
- Temperature increase by 2020-2040 in RCP8.5 scenario % assets committed in regions likely to become more exposed to acute or chronic physical climate risks	not applicable	% Assets	99%	% Assets			8.1%	10.1%		
- Temperature increase by 2020-2040 in RCP4.5 scenario % assets committed in regions likely to become more exposed to acute or chronic physical climate risks	not applicable	% Assets	99%	% Assets			6.8%	7.4%		
- Temperature increase by 2040-2060 in RCP8.5 scenario % assets committed in regions likely to become more exposed to acute or chronic physical climate risks	not applicable	% Assets	99%	% Assets			29.8%	36.2%		
- Temperature increase by 2040-2060 in RCP4.5 scenario % assets committed in regions likely to become more exposed to acute or chronic physical climate risks	not applicable	% Assets	99%	% Assets			23.2%	30.3%		
Emission measurements at Group level (market based)										
Scope 1 emissions in tCO2-e (market based)	305-1	% FTEs	>95%	tCO2e	67,015	65,982	68,893	63,565		
Scope 2 emissions in tCO2-e (market based)	305-2	% FTEs	>95%	tCO2e	145,430	135,903	135,838	117,214		
Scope 3 emissions in tCO2-e (market based)	305-3	% FTEs	>95%	tCO2e	272,508	277,896	310,652	298,884		
Carbon Intensity per FTE (market based)	305-4	% FTEs	>95%	tCO2e/FTE	10.1	9.7	9.5	8.7	9.0	8.3
Carbon Intensity per mEUR (market based)	305-4	% FTEs	>95%	tCO2e/mEUR	98	84	75	73		
Carbon Intensity Scope 1 / FTE (market based)	305-4	% FTEs	>95%	tCO2e/FTE	1.4	1.3	1.3	1.2		
Carbon Intensity Scope 2 / FTE (market based)	305-4	% FTEs	>95%	tCO2e/FTE	3.0	2.8	2.5	2.1		
Carbon Intensity Scope 3 / FTE (market based)	305-4	% FTEs	>95%	tCO2e/FTE	5.7	5.6	5.7	5.4		
Gross global greenhouse emissions in metric tons CO2-e (market based)	305-4	% FTEs	>95%	tCO2e	484,953	479,781	515,384	479,662		
Reduction target tCO2-e / FTE vs base year 2019 in %	305-5	% FTEs	>95%	tCO2e/FTE	n/a	n/a	n/a	n/a	11%	18%
Carbon credits retired	not applicable	% FTEs	>95%	tCO2e	53,000	100,000	150,000	200,000		
Emission measurements at Group level (location based)										
Scope 1 emissions in tCO2-e (location based)	305-1	% FTEs	>95%	tCO2e	67,015	65,982	68,893	63,565		
Scope 2 emissions in tCO2-e (location based)	305-2	% FTEs	>95%	tCO2e	148,385	135,692	128,905	138,822		
Scope 3 emissions in tCO2-e (location based)	305-3	% FTEs	>95%	tCO2e	274,093	279,452	312,451	305,262		
Carbon Intensity per FTE (location based)	305-4	% FTEs	>95%	tCO2e/FTE	10.2	9.8	9.4	9.2		
Carbon Intensity per mEUR (location based)	305-4	% FTEs	>95%	tCO2e/mEUR	99	84	74	77		
Carbon Intensity Scope 1 / FTE (location based)	305-4	% FTEs	>95%	tCO2e/FTE	1.4	1.3	1.3	1.2		
Carbon Intensity Scope 2 / FTE (location based)	305-4	% FTEs	>95%	tCO2e/FTE	3.1	2.7	2.4	2.5		
Carbon Intensity Scope 3 / FTE (location based)	305-4	% FTEs	>95%	tCO2e/FTE	5.7	5.7	5.8	5.5		

	GRI Disclosure	Scope		KPI						
		Unit	Coverage	Unit	2019	2020	2021	2022	2022 Target	2023 Target
Gross global greenhouse emissions in metric tons CO2-e (location based)	305-4	% FTEs	>95%	tCO2e	489,493	481,125	510,248	507,649		
Total energy consumption in MWh	302-1	% FTEs	>95%	MWh	789,012	770,647	780,781	744,236		
Standard Electricity consumption in MWh	302-1	% FTEs	>95%	MWh	399,747	387,812	387,878	354,063		
Renewable Electricity consumption in MWh	302-1	% FTEs	>95%	MWh	24,111	27,612	34,010	89,936		
Vehicles fuel consumption in MWh	302-1	% FTEs	>95%	MWh	106,156	106,367	106,076	102,497		
"Heating consumption in MWh (non-transport fuels energy + district heating energy)"	302-1	% FTEs	>95%	MWh	258,998	248,855	252,817	197,740		
Renewable Electricity consumption as % of total electricity consumption	302-4	% FTEs	>95%	%	5.7%	6.6%	8.1%	20.3%		
Total energy consumption in MWh / FTE	302-3	% FTEs	>95%	MWh/FTE	16.5	15.6	14.4	13.5		
Total energy consumption in MWh per mEUR Revenue	302-3	% FTEs	>95%	MWh/mEUR	159	134	113	114		
Total water usage (in million of m3)	303-5	% FTEs	>95%	Mio. m3	1.6	1.7	1.8	1.5		
Total water usage in m3/FTE	303-5	% FTEs	>95%	m3/FTE	33.4	33.5	33.8	26.8		
Total wastewater discharged (in million of m3)	303-4	% FTEs	>95%	Mio. m3	1.4	1.4	1.6	1.3		
Total wastewater discharged in m3/FTE	303-4	% FTEs	>95%	m3/FTE	28.7	28.3	29.8	24.4		
<b>Supply Chain Management</b>										
<b>Supply Chain/ Supplier Risk Management</b>										
Eurofins Supplier Code of Ethics confirmed on >30% of purchasing spend allocated with Significant Eurofins Vendors assessed as key for Eurofins	308-1, 414-1	% Purchasing spend	96%	% total spend	-	34%	30%	53%	50%	80%
Sustainable Procurement Policy in place	103-1, 103-2	% FTEs	100%	yes/no	-	yes	yes	yes	yes	yes
<b>Governance</b>										
<b>Honesty, Integrity &amp; Human Rights</b>										
<b>Compliance (Ethics, Corruption, Human Rights)</b>										
# of recorded corruption and bribery cases where a breach of the Eurofins Group Anti-bribery policy was confirmed	102-34, 205-3	% FTEs	100%	# Cases	-	-	0	0		
Total whistleblowing cases recorded in the year	102-34	% FTEs	100%	# Cases	-	-	23	30		
# of anti-corruption/ anti-bribery audits	205-1	% FTEs	100%	# Audits	-	-	808	902		
<b>Compliance-related trainings</b>										
Total number of training hours spent on compliance in the Global Eurofins Learning Management System (ELC)	404-1	% (HC ELC/ total HC)	98%	Hours	-	-	47,200	27,225		
# training hours on compliance per assigned HC - KELs (Key Employees & Leaders)	404-1	% (HC completed course/HC assigned)	91%	# h/HC[1]	-	-	2	0.9		
# training hours on compliance per assigned HC - Employees excluding KELs (Key Employees & Leaders) & lab employees	404-1	% (HC completed course/HC assigned)	76%	# h/HC[1]	-	-	1.33	1.07		
# training hours total on compliance per assigned HC - Lab employees	404-1	% (HC completed course/HC assigned)	57%	# h/HC[1]	-	-	1.92	1.36		
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	% (HC ELC/ total HC)	98%	Hours	-	-	18,326	8,129		
# training hours on corruption/bribery (compliance Tier 2) per assigned HC	205-2, 404-1	% (HC completed course/HC assigned)	53%	# h/HC[1]	-	-	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	% (HC ELC/ total HC)	98%	Hours	-	-	15,941	7,114		
# training hours on Code of Ethics (compliance Tier 1) per assigned HC - Employees and KEL (Key Employees & Leaders) excluding lab employees	205-2, 404-1	% (HC completed course/HC assigned)	69%	# h/HC[1]	-	-	0.5	0.5		
# training hours on Code of Ethics (compliance Tier 1) per assigned HC - All lab employees	205-2, 404-1	% (HC completed course/HC assigned)	53%	# h/HC[1]	-	-	0.75	0.5		
<b>Product &amp; Service Quality</b>										
<b>Customer Satisfaction and Loyalty</b>										
Net Promoter Score (NPS®)	not applicable	% FTEs	92%	NPS			47	58		
% of responses with an NPS of 9 or 10	not applicable	% FTEs	92%	% of Responses			59%	68%		
# Net Promoter Score survey responses	not applicable	% FTEs	92%	'000			56.7	122.9		

	GRI Disclosure	Scope		KPI						
		Unit	Coverage	Unit	2019	2020	2021	2022	2022 Target	2023 Target
<b>Quality Management</b>										
Laboratories Accreditations										
# ELEs working under any accreditation/recognition [2]	403-8	% ELEs	87%	# ELE	-	-	517	640		
# FTEs working under any accreditation/recognition [2]	403-8	% FTEs	97%	# FTEs	-	-	43,897	47,117		
# ELEs working under any accreditation/recognition / total ELE	403-8	% ELEs	87%	% ELEs	-	-	64.6%	80.3%		
# FTEs working under any accreditation/recognition / total FTE	403-8	% FTEs	97%	% FTEs	-	-	84.4%	89.7%		
% FTEs working under ISO14001	not applicable	% FTEs	97%	% FTEs	-	-	7.8%	15.5%		
FTEs working under an analysis / laboratory accreditation/recognition [2]	not applicable	% FTEs	97%	FTEs	-	-	40,424	41,884		
FTEs working under a certification, inspection, consulting accreditation/recognition [2]	not applicable	% FTEs	97%	FTEs	-	-	4,616	7,220		
FTEs working under an environmental accreditation/recognition[2]	not applicable	% FTEs	97%	FTEs	-	-	5,208	9,663		
FTEs working under a manufacturing accreditation/recognition [2]	not applicable	% FTEs	97%	FTEs	-	-	8,184	7,605		
FTEs working under an official / local recognition [2]	not applicable	% FTEs	97%	FTEs	-	-	16,345	24,964		
<b>Social</b>										
<b>Diversity and equity</b>										
Employee-related metrics										
Percentage of woman - Board of Directors [3]	405-1	% HC	100%	% Leaders	50%	43%	50%	50%		
"Percentage of woman - Senior Leadership (GOC - incl CEO- and Regional Business Line Leaders) [4]"	405-1	% HC	100%	% Leaders	10%	18%	21%	18%		
Percentage of woman employees - National Business Line Leaders and Business Unit managers [4]	405-1	% HC	97%	% Leaders	30%	30%	30%	30%		
Percentage of woman employees - Other leaders [4],[5]	405-1	% HC	99%	% Leaders	-	-	49%	50%		
"Percentage of woman employees - All Employees (incl. all leaders) [4],[6]"	405-1	% HC	96%	% Employees	57%	56%	56%	55%		
% of USA employees belonging to minority groups	405-1	% HC	US only	% Employees			32%	33%		
Breakdown by nationality - Board of Directors (# nationalities)	405-1	% HC	100%	# nationalities			3	3		
Breakdown by nationality - Senior leadership (GOC - incl CEO- and Regional Business Line Leaders) (# nationalities)	405-1	% HC	98%	# nationalities			10	10		
Breakdown by nationality - National Business Line Leaders (# nationalities)	405-1	% HC	90%	# nationalities			44	44		
<b>People, Health &amp; Safety</b>										
Health and Safety										
Total number of contractor fatalities at work	403-9	% FTEs	100%	# Fatalities	-	0	1	0	0	0
Total number of employee fatalities at work	403-9	% FTEs	100%	# Fatalities	-	0	0	0	0	0
<b>Training &amp; Eurofins Academy</b>										
Talent Development										
Board of Directors training on CSR issues	102-27	% FTEs	100%	Corporate wide				1		

[1] Headcount who completed the compliance course

[2] Absolute Laboratories Accreditation KPI are extrapolated to full scope (from coverage of 87% of ELE / 97% of FTE in 2022)

[3] Based on the information received from Company Secretary

[4] Based on Gender/Salutation sourced from identity lifecycle management database

[5] 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)

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

# Taxonomy Disclosure

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 2022 and has not identified any material activities eligible or aligned with the EU Taxonomy.

## Taxonomy Eligible and Aligned Revenues for Eurofins

Economic Activities	Total Revenue [mEUR]	Proportion of Revenue	Substantial Contribution Criteria					DNSH Criteria					Minimum Safeguard	Taxonomy Aligned Portion	Enabling Activity	Transitional Activity	
			Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution					
<b>Taxonomy-eligible Activities</b>																	
Environmentally sustainable activities (Taxonomy-aligned)	0	0%	0%	0%	0%	0%	0%								0%		
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)	0	0%													0%		
Non eligible activities	6,712	100%															
<b>Total Eurofins</b>	<b>6,712</b>	<b>100%</b>													<b>0%</b>		

## Taxonomy Eligible and Aligned CapEx for Eurofins

Economic Activities	Total Revenue [mEUR]	Proportion of Revenue	Substantial Contribution Criteria					DNSH Criteria					Minimum Safeguard	Taxonomy Aligned Portion	Enabling Activity	Transitional Activity	
			Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution					
<b>Taxonomy-eligible Activities</b>																	
Environmentally sustainable activities (Taxonomy-aligned)	0	0%	0%	0%	0%	0%	0%								0%		
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)	0	0%													0%		
Non eligible activities	645	10%															
<b>Total Eurofins</b>	<b>645</b>	<b>10%</b>													<b>0%</b>		

## Taxonomy Eligible and Aligned OpEx for Eurofins

Economic Activities	Total Revenue [mEUR]	Proportion of Revenue	Substantial Contribution Criteria					DNSH Criteria					Minimum Safeguard	Taxonomy Aligned Portion	Enabling Activity	Transitional Activity	
			Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution					
<b>Taxonomy-eligible Activities</b>																	
Environmentally sustainable activities (Taxonomy-aligned)	0	0%	0%	0%	0%	0%	0%								0%		
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)	0	0%													0%		
Non eligible activities	5,297	79%															
<b>Total Eurofins</b>	<b>5,297</b>	<b>79%</b>													<b>0%</b>		



# Global Reporting Initiative (GRI) Disclosures

The tables below serve as a GRI content index to summarise which GRI Standards have been disclosed and the source of the information in the 2022 ESG Report, the 2022 Annual Report or other location. Where disclosures are not possible, the reason for the emission is noted.

GRI standard	Disclosure description	Source type	Page number(s)	
<b>GRI 101: Foundation general disclosures</b>				
102	<b>Organizational profile</b>			
	102-1	Name of the organization	ESG Report	Overview/Page 8
	102-2	Activities, brands, products and services	ESG Report	Safeguarding the Environment through our Products and Services/ Page 20 - 23
	102-3	Location of headquarters	Annual Report	Corporate Governance Charter of Eurofins/Page 182 Eurofins Scientific SE is a French group of laboratories headquartered in Luxembourg
	102-4	Location of operations	ESG Report	Overview/Page 8
	102-5	Ownership and legal form	Annual Report	Shareholding Disclosure/Page 207 Eurofins Scientific SE is a French group of laboratories headquartered in Luxembourg
	102-6	Markets served	ESG Report	Safeguarding the Environment through our Products and Services/ Page 20-23
	102-7	Scale of the organization	ESG Report	Overview/Page 8
	102-8	"Information on employees and other workers"	ESG Report	Social/Pages 52-86
	102-9	Supply chain	ESG Report	Sustainable Procurement and Supply Chain Management/ Page 49-50
	102-10	Significant changes to the organization and its supply chain	ESG Report/Additional note: There have been no major changes in the Eurofins' size, structure, ownership or supply chain in 2022.	Sustainable Procurement and Supply Chain Management/ Page 49-50
	102-11	Precautionary principle or approach	ESG Report	Enterprise Risk Management/Page 94-102
	102-12	External initiatives	ESG Report	Giving Back/Page 74-86
	102-13	Membership of associations	ESG Report	Overview/Page 8
102	<b>Strategy</b>			
	102-14	Statement from senior decision-maker	ESG Report	CEO Message/Page 5-6
	102-15	Key impacts, risks, and opportunities	ESG Report	Enterprise Risk Management/Page 94-102
102	<b>Ethics and integrity</b>			
	102-16	Values, principles, standards, and norms of behavior	ESG Report, Group Code of Ethics	Vision, Mission and Values/Page 9 and Honesty, Integrity & Human Rights/Page 91-93
	102-17	Mechanisms for advice and concerns about ethics	ESG Report, Group Code of Ethics	Quality Management/Page 103-106 and Honesty, Integrity & Human Rights/Page 91-93
102	<b>Governance</b>			
	102-18	Governance structure	ESG Report	Sustainability Governance/Page 88-90
	102-19	Delegating authority	ESG Report	Sustainability Governance/Page 88-90
	102-20	Executive-level responsibility for economic, environmental, and social topics	ESG Report	Sustainability Governance/Page 88-90
	102-21	Consulting stakeholders on economic, environmental, and social topics	ESG Report	Materiality/Page 17-18
	102-22	Composition of the highest governance body and its committees	ESG Report	Sustainability Governance/Page 88-90
	102-23	Chair of the highest governance body	ESG Report	Sustainability Governance/Page 88-90

GRI standard	Disclosure description	Source type	Page number(s)
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## GRI 101: Foundation general disclosures

102 Governance			
102-24	Nominating and selecting the highest governance body	Annual Report	The Board of Directors - Composition and Appointment/ Page 183-185 Management - Board of Directors/Page 198-206
102-25	Conflicts of interest	ESG Report	Enterprise Risk Management/Page 94-102
102-26	Role of highest governance body in setting purpose, values, and strategy	ESG Report	Sustainability Governance/Page 88-90
102-27	Collective knowledge of highest governance body	Annual Report	The Board of Directors - Composition and Appointment/ Page 183-185 Management - Board of Directors/Page 198-206
102-28	Evaluating the highest governance body's performance	Annual Report	The Board of Directors - Composition and Appointment/ Page 183-185 Management - Board of Directors/Page 198-206
102-29	Identifying and managing economic, environmental, and social impacts	ESG Report	Enterprise Risk Management/Page 94-102
102-30	Effectiveness of risk management processes	ESG Report	Enterprise Risk Management/Page 94-102
102-31	Review of economic, environmental, and social topics	ESG Report	Enterprise Risk Management/Page 94-102
102-32	Highest governance body's role in sustainability reporting	ESG Report	Sustainability Governance/Page 88-90 and Enterprise Risk Management/Page 94-102
102-33	Communicating critical concerns	ESG Report	Honesty, Integrity & Human Rights/Page 91-93
102-34	Nature and total number of critical concerns	ESG Report	Honesty, Integrity & Human Rights/Page 91-93
102-35	Remuneration policies	Annual Report	Group Remuneration policy/Page 148-178
102-36	Process for determining remuneration	Annual Report	Group Remuneration policy/Page 148-178
102-37	Stakeholders' involvement in remuneration	Annual Report	Board of Directors and Committee Memberships/Page 200
102-38	Annual total compensation ratio	Annual Report	Group Remuneration policy/Page 148-178 and Notes to the Consolidated Financial Statements/Page 221-296
102-39	Percentage increase in annual total compensation ratio	Annual Report	Group Remuneration policy/Page 148-178 and Notes to the Consolidated Financial Statements/Page 221-296
102 Stakeholder engagement			
102-40	List of stakeholder groups	ESG Report	Materiality/Page 17-18
102-41	Collective bargaining agreements	Group Code of Ethics	Honesty, Integrity & Human Rights/Page 91-93
102-42	Identifying and selecting stakeholders	ESG Report	Materiality/Page 17-18
102-43	Approach to stakeholder engagement	ESG Report	Materiality/Page 17-18
102-44	Key topics and concerns raised	ESG Report	Materiality/Page 17-18
102 Reporting practice			
102-45	Entities included in the consolidated financial statements	Annual Report	Scope of the Group/Page 266-296
102-46	Defining report content and topic Boundaries	ESG Report	Table of Contents/Page 2-3 CEO Message/Page 5-6
102-47	List of material topics	ESG Report	Materiality/Page 17-18
102-48	Restatement of information	ESG Report	Materiality/Page 17-18
102-49	Changes in reporting	ESG Report	Overview/Page 8
102-50	Reporting period	ESG Report	Sustainability at Eurofins/Page 10-11
102-51	Date of most recent report	ESG Report	Sustainability at Eurofins/Page 10-11
102-52	Reporting cycle	ESG Report	Sustainability at Eurofins/Page 10-11
102-53	Contact point for questions regarding the report	Annual Report	Shareholder Information/Page 2
102-54	Contact point for questions regarding the report	Annual Report	Shareholder Information/Page 2
102-55	GRI content index	ESG Report	GRI Disclosures/Pages 113-122
102-56	External assurance	Annual Report	Audit Scrutiny and Coverage/Page 203-204

GRI standard	Disclosure description	Source type	Page number(s)	
<b>Material topics 200 series (economic topics)</b>				
<b>103 Economic performance</b>				
	103-1	Explanation of the material topic and its Boundary	Annual Report	Financial and Operating Review/Page 29-38
	103-2	The management approach and its components	Annual Report	Financial and Operating Review/Page 29-38
	103-3	Evaluation of the management approach	Annual Report	Financial and Operating Review/Page 29-38
<b>103 Market presence</b>				
	103-1	Explanation of the material topic and its Boundary	Annual Report	The Business/Page 8-28
	103-2	The management approach and its components	Annual Report	The Business/Page 8-28
	103-3	Evaluation of the management approach	Annual Report	The Business/Page 8-28
<b>201 Economic performance</b>				
	201-1	Direct economic value generated and distributed	Annual Report	Consolidated Financial Statements/Page 216-220
	201-2	Financial implications and other risks and opportunities due to climate change	ESG Report	Climate Change/Page 28-44
	201-3	Defined benefit plan obligations and other retirement plans	Annual Report	Group Remuneration policy/Page 148-178
	201-4	Financial assistance received from government	Eurofins does not receive any significant financial assistance from governments. We are not aware of any significant incentives granted by governments or any financial aid granted to political parties at local level during 2022.	N/A
<b>202 Market presence</b>				
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Eurofins complies with all applicable labor laws and regulations related to local minimum wages in the countries where we have operations.	N/A
	202-2	Proportion of senior management hired from the local community	Eurofins is not collecting this data however we do support local hiring when possible.	N/A
<b>203 Indirect economic impacts</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report	Safeguarding the Environment through our Products and Services/ Page 20-23
	103-2	The management approach and its components	ESG Report	Safeguarding the Environment through our Products and Services/ Page 20-23
	103-3	Evaluation of the management approach	ESG Report	Safeguarding the Environment through our Products and Services/ Page 20-23
	203-2	Significant indirect economic impacts	ESG Report	Safeguarding the Environment through our Products and Services/ Page 20-23
<b>204 Procurement practices</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report	Sustainable Procurement and Supply Chain Management/ Page 49-50
	103-2	The management approach and its components	ESG Report	Sustainable Procurement and Supply Chain Management/ Page 49-50
	103-3	Evaluation of the management approach	ESG Report	Sustainable Procurement and Supply Chain Management/ Page 49-50
	204-1	Proportion of spending on local suppliers	At Group level, we are able to report spend at the Global, Country, Business Line and Legal Entity levels.	N/A

GRI standard	Disclosure description	Source type	Page number(s)	
<b>Material topics 200 series (economic topics)</b>				
205	<b>Anti-corruption</b>			
	103-1	Explanation of the material topic and its Boundary	ESG Report	Honesty, Integrity Et Human Rights/Page 91-93
	103-2	The management approach and its components	ESG Report	Honesty, Integrity Et Human Rights/Page 91-93
	103-3	Evaluation of the management approach	ESG Report	Honesty, Integrity Et Human Rights/Page 91-93
	205-1	Operations assessed for risks related to corruption	ESG Report	Honesty, Integrity Et Human Rights/Page 91-93
	205-2	Communication and training about anti-corruption policies and procedures	ESG Report	Honesty, Integrity Et Human Rights/Page 91-93, Sustainable Procurement and Supply Chain Management/Page 49-50, Eurofins Data Tables/Page 109-111
	205-3	Confirmed incidents of corruption and actions taken	ESG Report	Honesty, Integrity Et Human Rights/Page 91-93
206	<b>Anti-competitive behavior</b>			
	103-1	Explanation of the material topic and its Boundary	ESG Report/Fair Competition Policy	Honesty, Integrity Et Human Rights/Page 91-93
	103-2	The management approach and its components	ESG Report/Fair Competition Policy	Honesty, Integrity Et Human Rights/Page 91-93
	103-3	Evaluation of the management approach	ESG Report/Fair Competition Policy	Honesty, Integrity Et Human Rights/Page 91-93
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ESG Report/Fair Competition Policy	Honesty, Integrity Et Human Rights/Page 91-93
207	<b>Tax</b>			
	103-1	Explanation of the material topic and its Boundary	Annual Report/Group Code of Ethics	Risk Factors - Tax Risks section/Page 144 and Honesty, Integrity Et Human Rights/Page 107-108
	103-2	The management approach and its components	Annual Report/Group Code of Ethics	Risk Factors - Tax Risks section/Page 144 and Honesty, Integrity Et Human Rights/Page 107-108
	103-3	Evaluation of the management approach	Annual Report/Group Code of Ethics	Risk Factors - Tax Risks section/Page 144 and Honesty, Integrity Et Human Rights/Page 107-108
	207-1	Approach to tax	Annual Report/Group Code of Ethics	Risk Factors - Tax Risks section/Page 144 and Honesty, Integrity Et Human Rights/Page 107-108
	207-2	Tax governance, control and risk management	Annual Report/Group Code of Ethics	Risk Factors - Tax Risks section/Page 144 and Honesty, Integrity Et Human Rights/Page 107-108
	207-3	Stakeholder engagement and management of concerns related to tax	Group Code of Ethics	Honesty, Integrity Et Human Rights/Page 91-93

GRI standard	Disclosure description	Source type	Page number(s)
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## Material topics 300 series (environmental topics)

301 Materials			
103-1	Explanation of the material topic and its Boundary	This is not applicable due to the primary scope of services Eurofins provides to our customers.	N/A
103-2	The management approach and its components	This is not applicable due to the primary scope of services Eurofins provides to our customers.	N/A
103-3	Evaluation of the management approach	This is not applicable due to the primary scope of services Eurofins provides to our customers.	N/A
301-1	Materials used by weight or volume	This is not applicable due to the primary scope of services Eurofins provides to our customers.	N/A
301-2	Recycled input materials used	This is not applicable due to the primary scope of services Eurofins provides to our customers.	N/A
301-3	Reclaimed products and their packaging materials	This is not applicable due to the primary scope of services Eurofins provides to our customers.	N/A
302 Energy			
103-1	Explanation of the material topic and its Boundary	ESG Report	Climate Change/Page 28-44 & Energy & Waste Management/Page 44-46
103-2	The management approach and its components	ESG Report	Climate Change/Page 58-72 & Energy & Waste Management/Page 44-46
103-3	Evaluation of the management approach	ESG Report	Climate Change/Page 28-44
302-1	Energy consumption within the organization	ESG Report	Climate Change/Page 28-44
302-2	Energy consumption outside of the organization	ESG Report	Climate Change/Page 28-44
302-3	Energy intensity	ESG Report	Climate Change/Page 28-44
302-4	Reduction of energy consumption	ESG Report	Climate Change/Page 28-44
303 Water			
103-1	Explanation of the material topic and its Boundary	ESG Report	Responsible Consumption of Scarce Resources/Page 47-48
103-2	The management approach and its components	ESG Report	Responsible Consumption of Scarce Resources/Page 47-48
103-3	Evaluation of the management approach	CDP/Water Security scorecard	Eurofins reports to CDP/Water Security
303-1	Interactions with water as a shared resource	ESG Report	Responsible Consumption of Scarce Resources/Page 47-48
303-2	Management of water discharge-related impacts	Group Code of Ethics	Honesty, Integrity & Human Rights/Page 91-93
303-3	Water withdrawal	ESG Report	Climate Change/Page 28-44 (Sources not tracked)
303-4	Water discharge	ESG Report	Climate Change/Page 28-44 (Destinations not tracked)
303-5	Water consumption	ESG Report	Climate Change/Page 28-44
304 Biodiversity			
103-1	Explanation of the material topic and its Boundary	ESG Report	Responsible Consumption of Scarce Resources/Page 47-48
103-2	The management approach and its components	ESG Report	Responsible Consumption of Scarce Resources/Page 47-48
103-3	Evaluation of the management approach	ESG Report	Responsible Consumption of Scarce Resources/Page 47-48
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas not material for our operations	Given the scope of Eurofins activities, the Company does not believe that any of its operational sites are in or adjacent to areas of high biodiversity value	N/A
304-2	Significant impacts of activities, products, and services on biodiversity not material for our operations	Refer to 304-1	N/A
304-3	Habitats protected or restored not material for our operations	ESG Report	Responsible Consumption of Scarce Resources/Page 47-48
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Refer to 304-1	N/A
305 Emissions			
103-1	Explanation of the material topic and its Boundary	ESG Report	Climate Change/Page 28-44
103-2	The management approach and its components	ESG Report	Climate Change/Page 28-44
103-3	Evaluation of the management approach	ESG Report	Climate Change/Page 28-44
305-1	Direct (Scope 1) GHG emissions	ESG Report	Climate Change/Page 28-44

GRI standard	Disclosure description	Source type	Page number(s)
<b>Material topics 300 series (environmental topics)</b>			
<b>305 Emissions</b>			
	305-2	Energy indirect (Scope 2) GHG emissions	ESG Report Climate Change/Page 28-44
	305-3	Other indirect (Scope 3) GHG emissions	ESG Report Climate Change/Page 28-44
	305-4	GHG emissions intensity	ESG Report Climate Change/Page 28-44
	305-5	Reduction of GHG emissions	ESG Report Climate Change/Page 28-44
<b>306 Waste</b>			
	103-1	Explanation of the material topic and its Boundary	ESG Report Environmental Risk Management/Page 26-27 & Energy & Waste Management/Page 45-46
	103-2	The management approach and its components	ESG Report Environmental Risk Management/Page 26-27 & Energy & Waste Management/Page 45-46
	103-3	Evaluation of the management approach	ESG Report Environmental Risk Management/Page 26-27 & Energy & Waste Management/Page 45-46
	306-1	Waste generation and significant waste-related impacts	Given the diverse business activities as well as the global and decentral nature of the Eurofins organisation, the Company currently does not yet have a uniform process flow of waste generation and waste-related impacts. We are working on defining a uniform process flow and intend to disclose this in future reports N/A
	306-2	Management of significant waste-related impacts	Given the diverse business activities as well as the global and decentral nature of the Eurofins organisation, the Company currently does not yet have a uniform process flow of waste generation and waste-related impacts. We are working on defining a uniform process flow and intend to disclose this in future reports N/A
	306-3	Waste generated	Given the diverse business activities as well as the global and decentral nature of the Eurofins organisation, the Company currently does not yet have a uniform process flow of waste generation and waste-related impacts. We are working on defining a uniform process flow and intend to disclose this in future reports N/A
	306-4	Waste diverted from disposal	Given the diverse business activities as well as the global and decentral nature of the Eurofins organisation, the Company currently does not yet have a uniform process flow of waste generation and waste-related impacts. We are working on defining a uniform process flow and intend to disclose this in future reports N/A
	306-5	Waste directed to disposal	Given the diverse business activities as well as the global and decentral nature of the Eurofins organisation, the Company currently does not yet have a uniform process flow of waste generation and waste-related impacts. We are working on defining a uniform process flow and intend to disclose this in future reports N/A
<b>307 Environmental compliance</b>			
	103-1	Explanation of the material topic and its Boundary	ESG Report Energy & Waste Management/Page 45-46
	103-2	The management approach and its components	ESG Report Energy & Waste Management/Page 45-46
	103-3	Evaluation of the management approach	ESG Report, Group Code of Ethics Energy & Waste Management/Page 45-46 and Honesty, Integrity & Human Rights/Page 91-93
	307-1	Non-compliance with environmental laws and regulations	Information not centrally available N/A
<b>308 Supplier environmental assessment</b>			
	103-1	Explanation of the material topic and its Boundary	ESG Report Sustainable Procurement and Supply Chain Management/Page 49-50
	103-2	The management approach and its components	ESG Report Sustainable Procurement and Supply Chain Management/Page 49-50
	103-3	Evaluation of the management approach	ESG Report Sustainable Procurement and Supply Chain Management/Page 49-50
	308-1	New suppliers that were screened using environmental criteria	ESG Report Sustainable Procurement and Supply Chain Management/Page 49-50
	308-2	Negative environmental impacts in the supply chain and actions taken	ESG Report/Additional Note: Eurofins Sustainable Procurement Policy requires risk evaluations as part of the ESG Scorecard. In cases where scorecard is not satisfactory, corrective action and ESG reassessment is required. Sustainable Procurement and Supply Chain Management/Page 49-50

GRI standard	Disclosure description	Source type	Page number(s)	
<b>Material topics 400 series (social topics)</b>				
<b>401 Employment</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report	Employment Creation/Page 60-63
	103-2	The management approach and its components	ESG Report	Employment Creation/Page 60-63
	103-3	Evaluation of the management approach	ESG Report	Employment Creation/Page 60-63
	401-1	New employee hires and employee turnover	Data not available by gender, age and region.	N/A
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits (e.g. healthcare etc.) are offered based on local laws/regulations and type of employment contract.	N/A
	401-3	Parental leave	Paid parental leave policies are offered by many of our subsidiaries and are in compliance with local laws/regulations.	N/A
<b>402 Labor/Management</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report	Human Capital Development/Page 64-70
	103-2	The management approach and its components	ESG Report	Human Capital Development/Page 64-70
	103-3	Evaluation of the management approach	ESG Report	Human Capital Development/Page 64-70
	402-1	Minimum notice periods regarding operational changes	Annual Report	Remuneration Report - Other Employment Conditions - Termination/Page 160
<b>403 Occupational health &amp; safety</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report	People, Health & Safety/Page 72-73
	103-2	The management approach and its components	ESG Report	People, Health & Safety/Page 72-73
	103-3	Evaluation of the management approach	ESG Report	People, Health & Safety/Page 72-73
	403-1	Occupational health & safety management system	ESG Report	People, Health & Safety/Page 72-73
	403-2	Hazard identification, risk assessment, and incident investigation	ESG Report	People, Health & Safety/Page 72-73
	403-3	Occupational health services	ESG Report	People, Health & Safety/Page 72-73
	403-4	Worker participation, consultation, and communication on occupational health & safety	ESG Report	People, Health & Safety/Page 72-73
	403-5	Worker training on occupational health & safety	ESG Report	People, Health & Safety/Page 72-73
	403-6	Promotion of worker health	ESG Report	People, Health & Safety/Page 72-73
	403-7	Prevention and mitigation of occupational health & safety impacts directly linked by business relationships	ESG Report/ Supplier Code of Ethics	People, Health & Safety/Page 72-73 and Honesty, Integrity & Human Rights/Page 91-93
	403-8	Workers covered by an occupational health & safety management system	ESG Report	People, Health & Safety/Page 72-73
	403-9	Work-related injuries	ESG Report	People, Health & Safety/Page 72-73 (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	ESG Report	People, Health & Safety/Page 72-73 (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 standard	Disclosure description	Source type	Page number(s)	
<b>Material topics 400 series (social topics)</b>				
<b>404 Training and education</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report	Human Capital Development/Page 64-70
	103-2	The management approach and its components	ESG Report	Human Capital Development/Page 64-70
	103-3	Evaluation of the management approach	ESG Report	Human Capital Development/Page 64-70
	404-1	Average hours of training per year per employee	ESG Report	Eurofins Data Tables-Talent Development/Page 111 (specific training categories reported centrally)
	404-2	Programs for upgrading employee skills and transition assistance programs	ESG Report	Human Capital Development/Page 64-70
	404-3	Percentage of employees receiving regular performance and career development reviews	ESG Report	Human Capital Development/Page 64-70
<b>405 Diversity and equal opportunity</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report	Diversity, Equity & Inclusion/Pages 52-59
	103-2	The management approach and its components	ESG Report	Diversity, Equity & Inclusion/Pages 52-59
	103-3	Evaluation of the management approach	ESG Report	Diversity, Equity & Inclusion/Pages 52-59
	405-1	Diversity of governance bodies and employees	ESG Report	Diversity, Equity & Inclusion/Pages 52-59
	405-2	Ratio of basic salary and remuneration of women to men	Information not available	N/A
<b>406 Non-discrimination</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report	Diversity, Equity & Inclusion/Pages 52-59
	103-2	The management approach and its components	ESG Report	Diversity, Equity & Inclusion/Pages 52-59
	103-3	Evaluation of the management approach	ESG Report	Diversity, Equity & Inclusion/Pages 52-59
	406-1	Incidents of discrimination and corrective actions taken	Group Equal Opportunities and Fair Employment Policy	Honesty, Integrity & Human Rights/Page 91-93
<b>407 Freedom of association and collective bargaining</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report/Group Modern Slavery Statement/ Group Code of Ethics	Honesty, Integrity & Human Rights/Page 91-93
	103-2	The management approach and its components	Group Modern Slavery Statement	Honesty, Integrity & Human Rights/Page 91-93
	103-3	Evaluation of the management approach	Group Modern Slavery Statement	Honesty, Integrity & Human Rights/Page 91-93
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Group Modern Slavery Statement	Honesty, Integrity & Human Rights/Page 91-93
<b>408 Child labor</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report/Group Modern Slavery Statement	Honesty, Integrity & Human Rights/Page 91-93
	103-2	The management approach and its components	Group Modern Slavery Statement	Honesty, Integrity & Human Rights/Page 91-93
	103-3	Evaluation of the management approach	Group Modern Slavery Statement	Honesty, Integrity & Human Rights/Page 91-93
	408-1	Operations and suppliers at significant risk for incidents of child labor	Group Modern Slavery Statement	Honesty, Integrity & Human Rights/Page 91-93
<b>409 Forced of compulsory labor</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report/Group Modern Slavery Statement	Honesty, Integrity & Human Rights/Page 91-93
	103-2	The management approach and its components	Group Modern Slavery Statement	Honesty, Integrity & Human Rights/Page 91-93
	103-3	Evaluation of the management approach	Group Modern Slavery Statement	Honesty, Integrity & Human Rights/Page 91-93
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Group Modern Slavery Statement	Honesty, Integrity & Human Rights/Page 91-93



GRI standard	Disclosure description	Source type	Page number(s)	
<b>Material topics 400 series (social topics)</b>				
410	<b>Security practices</b>			
	103-1	Explanation of the material topic and its Boundary	Information not available	N/A
	103-2	The management approach and its components	Information not available	N/A
	103-3	Evaluation of the management approach	Information not available	N/A
	410-1	Security personnel trained in human rights policies or procedures	Information not available	N/A
411	<b>Rights of Indigenous Peoples</b>			
	103-1	Explanation of the material topic and its Boundary	Information not available	N/A
	103-2	The management approach and its components	Information not available	N/A
	103-3	Evaluation of the management approach	Information not available	N/A
	411-1	Incidents of violations involving rights of indigenous peoples	Information not available	N/A
412	<b>Human rights assessment</b>			
	103-1	Explanation of the material topic and its Boundary	ESG Report	Honesty, Integrity Et Human Rights/Page 91-93
	103-2	The management approach and its components	ESG Report	Honesty, Integrity Et Human Rights/Page 91-93
	103-3	Evaluation of the management approach	ESG Report	Honesty, Integrity Et Human Rights/Page 91-93
	412-1	Operations that have been subject to human rights reviews or impact assessments	Group Modern Slavery Statement	Honesty, Integrity Et Human Rights/Page 91-93
	412-2	Employee training on human rights policies or procedures	ESG Report	Honesty, Integrity Et Human Rights/Page 91-93
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Group Supplier Code of Ethics Et ESG Scorecard assessments per Eurofins Sustainable Procurement Policy (Social aspect Et Human Rights Protection requirements)	Honesty, Integrity Et Human Rights/Page 91-93
413	<b>Local communities</b>			
	103-1	Explanation of the material topic and its Boundary	ESG Report	Giving Back/Page 74-86
	103-2	The management approach and its components	ESG Report	Giving Back/Page 74-86
	103-3	Evaluation of the management approach	ESG Report	Giving Back/Page 74-86
	413-1	Operations with local community engagement, impact assessments, and development programs	ESG Report	Giving Back/Page 74-86
	413-2	Operations with significant actual and potential negative impacts on local communities	Information not available	N/A
414	<b>Supplier social assessment</b>			
	103-1	Explanation of the material topic and its Boundary	ESG Report	Sustainable Procurement and Supply Chain Management/ Page 49-50
	103-2	The management approach and its components	ESG Report	Sustainable Procurement and Supply Chain Management/ Page 49-50
	103-3	Evaluation of the management approach	ESG Report	Sustainable Procurement and Supply Chain Management/ Page 49-50
	414-1	New suppliers that were screened using social criteria	ESG Report	Sustainable Procurement and Supply Chain Management/ Page 49-50
	414-2	Negative social impacts in the supply chain and actions taken	Eurofins Sustainable Procurement Policy requires risk evaluations as part of the ESG Scorecard. In cases where scorecard is not satisfactory, corrective action and ESG reassessment is required.	N/A

GRI standard	Disclosure description	Source type	Page number(s)	
<b>Material topics 400 series (social topics)</b>				
<b>415 Public policy</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report/Anti-Bribery Policy	Honesty, Integrity Et Human Rights/Page 91-93
	103-2	The management approach and its components	ESG Report/Anti-Bribery Policy	Honesty, Integrity Et Human Rights/Page 91-93
	103-3	Evaluation of the management approach	ESG Report/Anti-Bribery Policy	Honesty, Integrity Et Human Rights/Page 91-93
	415-1	Political contributions	ESG Report/Anti-Bribery Policy	Honesty, Integrity Et Human Rights/Page 91-93
<b>416 Customer health and safety</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report/Group Code of Ethics/Group Policy on Ethical Behaviour at Laboratories	Quality Management/Page 103-106 and Honesty, Integrity Et Human Rights/Page 91-93
	103-2	The management approach and its components	ESG Report/Group Code of Ethics/Group Policy on Ethical Behaviour at Laboratories	Quality Management/Page 103-106 and Honesty, Integrity Et Human Rights/Page 91-93
	103-3	Evaluation of the management approach	ESG Report/Group Code of Ethics/Group Policy on Ethical Behaviour at Laboratories	Quality Management/Page 103-106 and Honesty, Integrity Et Human Rights/Page 91-93
	416-1	Assessment of the health and safety impacts of product and service categories	ESG Report	Enterprise Risk Management/Page 94-102 and Quality Management/Page 103-106
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Information not reported publicly	N/A
<b>417 Marketing and labeling</b>				
	103-1	Explanation of the material topic and its Boundary	Detailed quotations are provided to customers detailing testing services provided.	N/A
	103-2	The management approach and its components	See above.	N/A
	103-3	Evaluation of the management approach	See above.	N/A
	417-1	Requirements for product and service information and labeling	This is not applicable due to the scope of services Eurofins provides to our customers.	N/A
	417-2	Incidents of non-compliance concerning product and service information and labeling	Information not collected centrally	N/A
	417-3	Incidents of non-compliance concerning product and service information and labeling	Information not collected centrally	N/A
<b>418 Customer privacy</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report/Group Privacy Policy	Quality Management/Page 103-106, Information and IT Operation Security/ Page 107 and Honesty, Integrity Et Human Rights/Page 91-93
	103-2	The management approach and its components	ESG Report/Group Privacy Policy	Quality Management/Page 103-106, Information and IT Operation Security/ Page 107 and Honesty, Integrity Et Human Rights/Page 91-93
	103-3	Evaluation of the management approach	ESG Report/Group Privacy Policy	Quality Management/Page 103-106, Information and IT Operation Security/ Page 107 and Honesty, Integrity Et Human Rights/Page 91-93
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Annual Report	There are no complaints concerning breaches of customer privacy and losses of customer data since 2019
<b>419 Socioeconomic compliance</b>				
	103-1	Explanation of the material topic and its Boundary	ESG Report	Enterprise Risk Management/Page 94-102
	103-2	The management approach and its components	ESG Report	Enterprise Risk Management/Page 94-102
	103-3	Evaluation of the management approach	ESG Report	Enterprise Risk Management/Page 94-102
	419-1	Non-compliance with laws and regulations in the social and economic area	Group Code of Ethics	Honesty, Integrity Et Human Rights/Page 91-93

# 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 94-102, Information and IT Operation Security - Page 107
	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 103-106, Information and IT Operation Security - Page 107
	(1) Number of data breaches, (2) percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) number of customers affected.	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	Quantitative	Percentage (%)	SV-PS-330a.1	Diversity, Equity & Inclusion - Page 52-59
	(1) Voluntary and (2) involuntary turnover rate for employees	Quantitative	Rate	SV-PS-330a.2	Not disclosed
	Employee engagement as a percentage	Quantitative	Percentage (%)	SV-PS-330a.3	Not disclosed
PROFESSIONAL INTEGRITY	Description of approach to ensuring professional integrity	Discussion and Analysis	n/a	SV-PS-510a.1	Honesty, Integrity and Human Rights - Page 91-93; Quality Management - Page 103-106
	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

# 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 28
	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 28
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 33-35
	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 33-35
	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 33-35
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 29
	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 29
	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 29
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 109
	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 33-36; Eurofins Data tables (Scope 1,2,3 emissions KPI), Page 109-110
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	Not reported/ To Be Determined

# About this report

For questions about this report,  
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