

To the Board of Managers of
Eurofins International Holdings LUX S.à r.l.
23, Val Fleuri
L-1526 Luxembourg

REVISED REPORT OF THE REVISEUR D'ENTREPRISES AGREE

Report on the Audit of the revised annual accounts

Opinion

We have audited the revised annual accounts of Eurofins International Holdings LUX S.à r.l. (the “Company”), which comprise the revised abridged balance sheet as at December 31, 2022, and the profit and loss account for the year then ended, and revised notes to the annual accounts, including a summary of significant accounting policies.

In our opinion, the accompanying revised annual accounts give a true and fair view of the financial position of the Company as at December 31, 2022, and of the results of its operations for the year then ended in accordance with Luxembourg legal and regulatory requirements relating to the preparation and presentation of the revised annual accounts.

Basis for Opinion

We conducted our audit in accordance with the Law of July 23, 2016 on the audit profession (Law of 23 July 2016) and with International Standards on Auditing (ISAs) as adopted for Luxembourg by the “*Commission de Surveillance du Secteur Financier*” (CSSF). Our responsibilities under the Law of July 23, 2016 and ISAs as adopted for Luxembourg by the CSSF are further described in the “Responsibilities of the “*réviseur d’entreprises agréé*” for the Audit of the revised annual accounts” section of our report. We are also independent of the Company in accordance with the International Code of Ethics for Professional Accountants, including International Independence Standards, issued by the International Ethics Standards Board for Accountants (IESBA Code) as adopted for Luxembourg by the CSSF together with the ethical requirements that are relevant to our audit of the revised annual accounts, and have fulfilled our other ethical responsibilities under those ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw attention to Note 2.1 "General principles", Note 4 "Debtors" and Note 9 "Creditors" which indicate that the annual accounts have been revised and that they replace the annual accounts originally signed for the financial year as from January 1, 2022 to December 31, 2022. Therefore, the revised annual accounts represent the new official annual accounts. The change made in the revised version relates to the correction of bookings for receivables and payables with some of the Company's affiliates (hereinafter the "Affiliates"). The change only affects the creditors and debtors positions becoming due and payable within one year towards these Affiliates by reducing the debtor amount by EUR 681 888 567,41 and reducing the creditor amount by the same amount. No other changes have been made compared to the initial version signed.

Responsibilities of the Board of Managers for the revised annual accounts

The Board of Managers is responsible for the preparation and fair presentation of these revised annual accounts in accordance with Luxembourg legal and regulatory requirements relating to the preparation and presentation of the revised annual accounts and for such internal control as the Board of Managers determines is necessary to enable the preparation of revised annual accounts that are free from material misstatement, whether due to fraud or error.

In preparing the revised annual accounts, the Board of Managers is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Managers either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the "*réviseur d'entreprises agréé*" for the Audit of the revised annual accounts

Our objectives are to obtain reasonable assurance about whether the revised annual accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue a report of the "*réviseur d'entreprises agréé*" that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Law of July 23, 2016 and with ISAs as adopted for Luxembourg by the CSSF will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these revised annual accounts.

As part of an audit in accordance with the Law of July 23, 2016 and with ISAs as adopted for Luxembourg by the CSSF, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the revised annual accounts, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Managers.
- Conclude on the appropriateness of the Board of Managers' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report of the "*réviseur d'entreprises agréé*" to the related disclosures in the revised annual accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report of the "*réviseur d'entreprises agréé*". However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the revised annual accounts, including the disclosures, and whether revised annual accounts represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Managers regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For Deloitte Audit, *Cabinet de révision agréé*



David Osville

David Osville, *Réviseur d'entreprises agréé*
Partner

June 26, 2023