



**Eurofins Genomics Europe
AgriGenomics Products & Services
A/S**

Smedeskowvej 38
8464 Galten
CVR No. 10048818

Annual report 2024

The Annual General Meeting adopted the
annual report on 14.05.2025

Svend Aage Linde
Chairman of the General Meeting

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Entity details

Entity

Eurofins Genomics Europe AgriGenomics Products & Services A/S

Smedeskovvej 38

8464 Galten

Business Registration No.: 10048818

Registered office: Skanderborg

Financial year: 01.01.2024 - 31.12.2024

Board of Directors

Svend Aage Linde

Jacob Sickmann Ransborg

Ulrich August Werner Kühle

Executive Board

Jacob Sickmann Ransborg

Auditors

Deloitte Statsautoriseret Revisionspartnerselskab

City Tower, Værkmestergade 2

8000 Aarhus C

Statement by Management

The Board of Directors and the Executive Board have today considered and approved the annual report of Eurofins Genomics Europe AgriGenomics Products & Services A/S for the financial year 01.01.2024 - 31.12.2024.

The annual report is presented in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the Entity's financial position at 31.12.2024 and of the results of its operations for the financial year 01.01.2024 - 31.12.2024.

We believe that the management commentary contains a fair review of the affairs and conditions referred to therein.

We recommend the annual report for adoption at the Annual General Meeting.

Galten, 14.05.2025

Executive Board

Jacob Sickmann Ransborg

Board of Directors

Svend Aage Linde

Jacob Sickmann Ransborg

Ulrich August Werner Kühle

Independent auditor's report

To the shareholders of Eurofins Genomics Europe AgriGenomics Products & Services A/S

Opinion

We have audited the financial statements of Eurofins Genomics Europe AgriGenomics Products & Services A/S for the financial year 01.01.2024 - 31.12.2024, which comprise the income statement, balance sheet, statement of changes in equity and notes, including a summary of significant accounting policies. The financial statements are prepared in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the Entity's financial position at 31.12.2024 and of the results of its operations for the financial year 01.01.2024 - 31.12.2024 in accordance with the Danish Financial Statements Act.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the audit of the financial statements" section of this auditor's report. We are independent of the Entity in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibilities for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Danish Financial Statements Act, and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Entity's ability to continue as a going concern, for disclosing, as applicable, matters related to going concern, and for using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark 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 financial statements.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the financial statements, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements 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 auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures in the notes, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance 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.

Statement on the management commentary

Management is responsible for the management commentary.

Our opinion on the financial statements does not cover the management commentary, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the management commentary and, in doing so, consider whether the management commentary is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether the management commentary provides the information required by relevant law and regulations.

Based on the work we have performed, we conclude that the management commentary is in accordance with the financial statements and has been prepared in accordance with the requirements in the relevant law and regulations. We did not identify any material misstatement of the management commentary.

Aarhus, 14.05.2025

Deloitte

Statsautoriseret Revisionspartnerselskab

CVR No. 33963556

Henrik Vedel

State Authorised Public Accountant

Identification No (MNE) mne10052

Lars Dam Østergaard

State Authorised Public Accountant

Identification No (MNE) mne34501

Management commentary

Financial highlights

	2024	2023
	DKK'000	DKK'000
Key figures		
Gross profit/loss	36,823	26,921
Operating profit/loss	(9,084)	(20,306)
Net financials	(5,440)	(5,480)
Profit/loss for the year	(12,812)	(20,139)
Total assets	175,330	196,453
Investments in property, plant and equipment	11,606	20,652
Equity	(4,144)	8,668
Ratios		
Equity ratio (%)	(2.36)	4.41

Financial highlights are defined and calculated in accordance with the current version of "Recommendations & Ratios" issued by the CFA Society Denmark.

Equity ratio (%):

$\frac{\text{Equity} * 100}{\text{Total assets}}$

Total assets

Primary activities

The Company's objects are offering all kind of genomic testing (microarray, NGS, etc.), entering into partnerships and be outsourcing partner for laboratory testing for public and private companies utilizing, implementing or dealing with genomic services.

Development in activities and finances

The Company has retroactively as per 1. January 2024 merged with its sister company Eurofins Genomics Denmark A/S (sales services) and with Eurofins Genomics Holding Denmark A/S (owner of the Company and the sister company).

The merger has been treated in accordance with the combination method as described in accounting practice.

The Company has in 2024 successfully continued its revised strategy to focus on high volume markets, e.g. the AgriGenomics market. This requires continued investing in efficiency improvements, automations and sales.

The Company has in 2024 almost finalized its building expansion at the main site in Galten and plans to transfer the activities from its site in Skejby to Galten during first quarter of 2025 and hereby consolidate all its activities at one single site.

Uncertainties and risks

The company does not foresee any significant risk onwards - neither financially nor market wise. The request for genomics services develops very fast, market prices have been significantly reduced during the last couple of years and further price reduction is not anticipated. The Company only has limited sales to the US market. The Company is part of the Eurofins Group with strong focus and support on financial risk, IT and IT security and environmental sustainability.

Profit/loss for the year in relation to expected developments

The income statement of the Company for 2024 shows a loss of DKK 12.812.295 (net profit after merger).

The result is not considered satisfactory but are in line with expectations for 2024 and significantly better than 2023 due to significant top line growth.

Outlook

In 2025, the Company expects to continue the significant growth in sales to Danish and international customers observed in HY2 2024. The expected growth in sales is between 10-20%.

Next to consolidation of all activities in Galten, the Company will continue implementing new technologies and together with its customer develop new genomics services.

The 2025 financial result is expected to show a significant improvement compared to 2025 with an anticipated positive net profit around 2-5 mDKK.

Events after the balance sheet date

The negative equity end of 2024 has been restored in Q1 2025 through a group contribution.

No other events materially affecting the assessment of the Annual Report have occurred after the balance sheet date.

Income statement for 2024

	Notes	2024 DKK	2023 DKK
Gross profit/loss		36,823,021	26,921,440
Staff costs	2	(36,794,338)	(39,012,464)
Depreciation, amortisation and impairment losses		(8,988,068)	(8,215,298)
Other operating expenses		(125,053)	0
Operating profit/loss		(9,084,438)	(20,306,322)
Other financial income	3	2,733,678	3,237,225
Other financial expenses	4	(8,173,941)	(8,717,210)
Profit/loss before tax		(14,524,701)	(25,786,307)
Tax on profit/loss for the year	5	1,712,406	5,647,352
Profit/loss for the year	6	(12,812,295)	(20,138,955)

Balance sheet at 31.12.2024

Assets

	Notes	2024 DKK	2023 DKK
Acquired intangible assets		345,574	258,516
Goodwill		1,339,868	2,679,735
Intangible assets	7	1,685,442	2,938,251
Other fixtures and fittings, tools and equipment		18,264,259	22,059,324
Leasehold improvements		6,101,654	7,429,605
Property, plant and equipment in progress		25,151,533	15,973,684
Property, plant and equipment	8	49,517,446	45,462,613
Deposits		1,549,673	953,898
Financial assets	9	1,549,673	953,898
Fixed assets		52,752,561	49,354,762
Raw materials and consumables		15,188,706	18,767,575
Inventories		15,188,706	18,767,575
Trade receivables		28,297,993	32,747,670
Contract work in progress		12,154,980	16,248,626
Receivables from group enterprises	10	62,977,809	63,048,366
Other receivables		1,353,252	5,621,488
Tax receivable		1,822,658	9,780,523
Prepayments	11	781,765	883,551
Receivables		107,388,457	128,330,224
Current assets		122,577,163	147,097,799
Assets		175,329,724	196,452,561

Equity and liabilities

	Notes	2024 DKK	2023 DKK
Contributed capital		550,000	550,000
Retained earnings		(4,694,496)	8,117,801
Equity		(4,144,496)	8,667,801
Deferred tax	12	700,038	1,519,659
Provisions		700,038	1,519,659
Payables to group enterprises		100,920,205	99,344,651
Holiday pay obligation		2,435,282	2,430,067
Non-current liabilities other than provisions	13	103,355,487	101,774,718
Bank loans		0	98,410
Prepayments received from customers		24,338,039	15,928,319
Trade payables		26,219,638	29,803,604
Payables to group enterprises		18,344,340	22,120,253
Joint taxation contribution payable		948,654	0
Other payables		5,568,024	16,539,797
Current liabilities other than provisions		75,418,695	84,490,383
Liabilities other than provisions		178,774,182	186,265,101
Equity and liabilities		175,329,724	196,452,561
Events after the balance sheet date	1		
Unrecognised rental and lease commitments	14		
Contingent liabilities	15		
Non-arm's length related party transactions	16		
Group relations	17		

Statement of changes in equity for 2024

	Contributed capital DKK	Retained earnings DKK	Total DKK
Equity beginning of year	550,000	17,245,537	17,795,537
Effect of mergers and business combinations	0	(9,127,738)	(9,127,738)
Profit/loss for the year	0	(12,812,295)	(12,812,295)
Equity end of year	550,000	(4,694,496)	(4,144,496)

Equity has been restored through a group contribution in 2025.

Notes

1 Events after the balance sheet date

Equity has been restored through a group contribution in 2025.

Apart from this, no events materially affecting the assessment of the Annual Report have occurred after the Balance sheet date.

2 Staff costs

	2024	2023
	DKK	DKK
Wages and salaries	33,156,911	35,724,723
Pension costs	2,944,596	2,655,455
Other social security costs	692,831	632,286
	36,794,338	39,012,464
Average number of full-time employees	62	62

Remuneration to the Executive board has not been disclosed in accordance with section 98 8(3) of the Danish Financial Statements Act.

3 Other financial income

	2024	2023
	DKK	DKK
Financial income from group enterprises	1,336,556	1,475,794
Exchange rate adjustments	885,338	1,392,830
Other financial income	511,784	368,601
	2,733,678	3,237,225

4 Other financial expenses

	2024	2023
	DKK	DKK
Financial expenses from group enterprises	6,696,851	6,805,536
Exchange rate adjustments	1,450,552	1,723,805
Other financial expenses	26,538	187,869
	8,173,941	8,717,210

5 Tax on profit/loss for the year

	2024	2023
	DKK	DKK
Current tax	(892,784)	(7,324,854)
Change in deferred tax	(819,622)	1,677,502
	(1,712,406)	(5,647,352)

6 Proposed distribution of profit and loss

	2024	2023
	DKK	DKK
Retained earnings	(12,812,295)	(20,138,955)
	(12,812,295)	(20,138,955)

7 Intangible assets

	Acquired intangible assets DKK	Goodwill DKK
Cost beginning of year	1,121,548	13,398,677
Additions	186,088	0
Cost end of year	1,307,636	13,398,677
Amortisation and impairment losses beginning of year	(863,032)	(10,718,941)
Amortisation for the year	(99,030)	(1,339,868)
Amortisation and impairment losses end of year	(962,062)	(12,058,809)
Carrying amount end of year	345,574	1,339,868

8 Property, plant and equipment

	Other fixtures and fittings, tools and equipment DKK	Leasehold improvements DKK	Property, plant and equipment in progress DKK
Cost beginning of year	68,244,052	10,397,776	15,973,684
Additions	2,427,811	0	9,177,849
Disposals	(409,707)	0	0
Cost end of year	70,262,156	10,397,776	25,151,533
Depreciation and impairment losses beginning of year	(41,889,497)	(2,968,170)	0
Depreciation for the year	(10,516,448)	(1,327,952)	0
Reversal regarding disposals	408,048	0	0
Depreciation and impairment losses end of year	(51,997,897)	(4,296,122)	0
Carrying amount end of year	18,264,259	6,101,654	25,151,533

9 Financial assets

	Deposits DKK
Cost beginning of year	953,898
Additions	1,033,275
Disposals	(437,500)
Cost end of year	1,549,673
Carrying amount end of year	1,549,673

10 Receivables from group enterprises

The Company is a part of cash pool with Eurofins NSC Denmark A/S. Receivable from this cash pool is included in receivables from group enterprises and amounts to 51.1 MDKK (2023: 50.4 MDKK).

11 Prepayments

Prepayments comprise prepaid expenses concerning rent, insurance premiums, subscriptions and interest etc.

12 Deferred tax

	2024 DKK	2023 DKK
Property, plant and equipment	(726,824)	(391,821)
Receivables	1,426,862	1,911,480
Deferred tax	700,038	1,519,659

Changes during the year	2024 DKK	2023 DKK
Beginning of year	1,519,659	(157,843)
Recognised in the income statement	(819,621)	1,677,502
End of year	700,038	1,519,659

13 Non-current liabilities other than provisions

	Due after more than 12 months 2024 DKK	Outstanding after 5 years 2024 DKK
Payables to group enterprises	100,920,205	0
Holiday pay obligation	2,435,282	2,435,282
	103,355,487	2,435,282

14 Unrecognised rental and lease commitments

	2024 DKK	2023 DKK
Liabilities under rental or lease agreements until maturity in total	10,076,498	11,734,332

Total future operating leases payments: 754,103 DKK

Total future rental obligations: 9,322,395 DKK

15 Contingent liabilities

The Entity participates in a Danish joint taxation arrangement where Eurofins NSC Denmark A/S serves as the administration company. According to the joint taxation provisions of the Danish Corporation Tax Act, the Entity is therefore liable for income taxes etc for the jointly taxed entities, and for obligations, if any, relating to the withholding of tax on interest, royalties and dividend for the jointly taxed entities. The jointly taxed entities' total known net liability under the joint taxation arrangement is disclosed in the administration company's financial statements.

16 Non-arm's length related party transactions

Only related party transactions not conducted on an arm's length basis are disclosed in the annual report.

No such transactions have been conducted in the financial year.

17 Group relations

Copies of the consolidated financial statements of Eurofins Scientific S.E. may be ordered at the following address
23, Val Fleuri, L-1526, Luxembourg

Accounting policies

Reporting class

This annual report has been prepared in accordance with the provisions of the Danish Financial Statements Act governing reporting class C enterprises (medium).

The accounting policies applied to these financial statements are consistent with those applied last year.

Recognition and measurement

Assets are recognised in the balance sheet when it is probable as a result of a prior event that future economic benefits will flow to the Entity, and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when the Entity has a legal or constructive obligation as a result of a prior event, and it is probable that future economic benefits will flow out of the Entity, and the value of the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. Measurement subsequent to initial recognition is effected as described below for each financial statement item.

Anticipated risks and losses that arise before the time of presentation of the annual report and that confirm or invalidate affairs and conditions existing at the balance sheet date are considered at recognition and measurement.

Income is recognised in the income statement when earned, whereas costs are recognised by the amounts attributable to this financial year.

Business combinations

The uniting-of-interests method is applied on mergers, demergers, contributions of assets and exchanges of shares, etc where the enterprises concerned are controlled by the Parent. Under the uniting-of-interests method, the acquiree's assets and liabilities are recognised at their carrying amounts, adjusted for any differences in accounting policies. The difference between the consideration agreed and the carrying amount of the acquiree is recognised in equity. The comparative figures are restated.

Income statement

Gross profit or loss

Gross profit or loss comprises revenue, changes in inventories of finished goods and work in progress, own work capitalised, other operating income, cost of raw materials and consumables and external expenses.

Revenue

With reference to section 32 of the Danish Financial Statements Act, revenue has not been disclosed in the Annual Report.

Revenue from the sale of goods is recognised in the income statement when delivery is made and risk has passed to the buyer. Revenue is recognised net of VAT, duties and sales discounts and is measured at fair value of the consideration fixed.

Contract work in progress is included in revenue based on the stage of completion so that revenue corresponds to the selling price of the work performed in the financial year (the percentage-of-completion method).

Other operating income

Other operating income comprises income of a secondary nature as viewed in relation to the Entity's primary activities, including profit from the sale of intangible assets and property, plant and equipment, and salary refunds.

Cost of sales

Cost of sales comprises goods consumed in the financial year measured at cost, adjusted for normal inventory writedowns.

Other external expenses

Other external expenses include expenses relating to the Entity's normal activities, including expenses for premises, stationery and office supplies, marketing costs, etc. This item also includes writedowns of receivables recognised in current assets.

Staff costs

Staff costs comprise salaries and wages, and social security contributions, pension contributions, etc for entity staff.

Depreciation, amortisation and impairment losses

Depreciation, amortisation and impairment losses relating to property, plant and equipment and intangible assets comprise depreciation, amortisation and impairment losses for the financial year.

Other operating expenses

Other operating expenses comprise expenses of a secondary nature as viewed in relation to the Entity's primary activities, including loss from the sale of intangible assets and property, plant and equipment.

Other financial income

Other financial income comprises interest income, including interest income on receivables from group enterprises, net capital or exchange gains on payables and transactions in foreign currencies, amortisation of financial assets, and tax relief under the Danish Tax Prepayment Scheme etc.

Other financial expenses

Other financial expenses comprise interest expenses, including interest expenses on payables to group enterprises, net capital or exchange losses on payables and transactions in foreign currencies, amortisation of financial liabilities, and tax surcharge under the Danish Tax Prepayment Scheme etc.

Tax on profit/loss for the year

Tax for the year, which consists of current tax for the year and changes in deferred tax, is recognised in the income statement by the portion attributable to the profit for the year and recognised directly in equity by the portion attributable to entries directly in equity.

Balance sheet**Goodwill**

Goodwill is the positive difference between cost and fair value of assets and liabilities arising from acquisitions. Goodwill is amortised straight-line over its estimated useful life, which is fixed based on the experience gained by Management for each business area. Useful lives are reassessed annually. The amortisation periods used are 5-

10 years.

Goodwill is written down to the lower of recoverable amount and carrying amount.

Intellectual property rights etc

Intellectual property rights etc comprise development projects completed and in progress with related intellectual property rights, acquired intellectual property rights and prepayments for intangible assets.

Intellectual property rights acquired are measured at cost less accumulated amortisation. Patents are amortised on a straight-line basis over their remaining duration, and licences are amortised over the term of the agreement.

Intellectual property rights etc are written down to the lower of recoverable amount and carrying amount.

Property, plant and equipment

Land and buildings, plant and machinery, and other fixtures and fittings, tools and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated.

Cost comprises the acquisition price, costs directly attributable to the acquisition and preparation costs of the asset until the time when it is ready to be put into operation.

The basis of depreciation is cost less estimated residual value after the end of useful life. Straight-line depreciation is made on the basis of the following estimated useful lives of the assets:

	Useful life
Other fixtures and fittings, tools and equipment	3-10 years
Leasehold improvements	3-10 years

Estimated useful lives and residual values are reassessed annually.

Items of property, plant and equipment are written down to the lower of recoverable amount and carrying amount.

Inventories

Inventories are measured at the lower of cost using the FIFO method and net realisable value.

Cost consists of purchase price plus delivery costs.

The net realisable value of inventories is calculated as the estimated selling price less completion costs and costs incurred to execute sale.

Receivables

Receivables are measured at amortised cost, usually equalling nominal value less writedowns for bad and doubtful debts.

Contract work in progress

Contract work in progress is measured at the selling price of the work carried out at the balance sheet date.

The selling price is measured based on the stage of completion and the total estimated income from the

individual contracts in progress. Usually, the stage of completion is determined as the ratio of actual to total budgeted consumption of resources.

If the selling price of a project in progress cannot be made up reliably, it is measured at the lower of costs incurred and net realisable value.

Each contract in progress is recognised in the balance sheet in receivables or liabilities other than provisions, depending on whether the net value, calculated as the selling price less prepayments received, is positive or negative.

Costs of sales work and of securing contracts, and finance costs are recognised in the income statement as incurred.

Tax payable or receivable

Current tax payable or receivable is recognised in the balance sheet, stated as tax computed on this year's taxable income, adjusted for prepaid tax.

Prepayments

Prepayments comprise incurred costs relating to subsequent financial years. Prepayments are measured at cost.

Deferred tax

Deferred tax is recognised on all temporary differences between the carrying amount and the tax-based value of assets and liabilities, for which the tax-based value is calculated based on the planned use of each asset. However, no deferred tax is recognised for amortisation of goodwill disallowed for tax purposes and temporary differences arising at the date of acquisition that do not result from a business combination and that do not have any effect on profit or loss or on taxable income.

Deferred tax assets, including the tax base of tax loss carryforwards, are recognised in the balance sheet at their estimated realisable value, either as a set-off against deferred tax liabilities or as net tax assets.

Deferred tax relating to retaxation of previously deducted losses in foreign subsidiaries is recognised on the basis of an actual assessment of the purpose of each subsidiary.

Other financial liabilities

Other financial liabilities are measured at amortised cost, which usually corresponds to nominal value.

Prepayments received from customers

Prepayments received from customers comprise amounts received from customers prior to delivery of the goods agreed or completion of the service agreed.

Joint taxation contributions payable or receivable

Current joint taxation contributions receivable or joint taxation contributions payable are recognised in the balance sheet, calculated as tax computed on the taxable income of the year, which has been adjusted for prepaid tax. For tax losses, joint taxation contributions receivable are only recognised if such losses are expected to be used under the joint taxation arrangement.

Cash flow statement

Referring to section 86(4) of the Danish Financial Statements Act, the Entity has prepared no cash flow statement as such statement is included in the consolidated cash flow statement of Eurofins Scientific S.E., 23, Val Fleuri, L-1526, Luxembourg,