



# Report on Operations

Annual Financial Report at December 31, 2023

# Consolidated Non-Financial Statement

at December 31, 2023 pursuant to Legislative Decree no.254/2016

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# Note on methodology

## **Objectives of the Non-Financial Statement**

This Consolidated Non-Financial Statement (hereinafter referred to as "Non-Financial Statement") has been prepared by the Diasorin Group in order to comply with Legislative Decree no. 254 of 30 December 2016, issued in "implementation of Directive 2014/95/EU of the European Parliament and the Council of 22 October 2014, amending Directive 2013/34/ EU as regards non-financial disclosure and information by certain large undertakings and groups" (hereinafter referred to as "Legislative Decree 254/16" or "the Decree").

In order to comply with the obligations provided by Articles 3 and 4 of Legislative Decree no. 254/16, the Diasorin Group presented the main company policies, its management models and the main activities carried out by the Group in 2023 with respect to the topics expressly specified by Legislative Decree no. 254/16 (environmental, social and employeerelated matters, respect for human rights, fight against corruption), as well as the main risks identified with those topics. These topics are reported in this Statement to the extent necessary to ensure an understanding of the Group's activities, performance, results and impact generated. In 2021, the Non-Financial Statement also integrated disclosure obligations required by Regulation EU 2020/852 (hereinafter referred to as "EU Taxonomy") and specified in the Disclosures Delegated Act published on July 6, 2021. For 2023, the disclosure takes into account new regulations, with particular reference to the inclusion of activities contributing to climate objectives and four additional environmental objectives. See paragraphs "2.7 Taxonomy" and "Appendix (to Taxonomy)" for the disclosure of the analyses carried out.

It should be noted that this NFS has been subject to limited audit by the independent auditing company PricewaterhouseCoopers S.p.A. In accordance with current regulatory interpretations, the limited assurance does not concern information and data relating to the EU Taxonomy or the requirements of art. 8 of EU Regulation 2020/852 and subsequent amendments.

## 1.2 Reporting standards

Legislative Decree no. 254/16 requires companies to provide the aforementioned information "in accordance with methodologies and principles under the reporting standard used as reference or by the autonomous reporting methodology used for drawing up the non-financial statement". The Diasorin Group chose to apply the updated GRI Standards 2021 issued by the "Global Reporting Initiative" as a technical and methodological reference to report the information contained hereto, in compliance with the Decree.

The Diasorin Group reports the non-financial information contained in this Statement with reference to the GRI Standards, selecting the single Standards useful for reporting the information required by the Decree, in line with the provisions of Section 3 in GRI Standard 1: Foundation 2021. The following paragraphs present GRI-referenced claims for each Standard used to report data.

Due to the update of Standards in 2021, Diasorin complied with the new reporting requirements envisaged by GRI 1, GRI 2 and GRI 3, where applicable for the company. Following the update of GRI Standards 303: Water and effluents 2018, GRI 403: Occupational Health and Safety 2018 and GRI 306: Waste 2020, the Diasorin Group adjusted its reporting to comply with these updated Standards, whose adoption is mandatory for reports published from 1 January 2021 with reference to GRI 303 and 403, and from 1 January 2022 for GRI 303.

The "Correlation Table between Legislative Decree 254/16 and material issues" and "GRI content index" annexed to the Non-Financial Statement is intended to provide additional information on the use of each indicator and paragraph and reflects the Group compliance with the requirements set forth in the Decree.

## 1.3 Reference scope and reporting period

The scope of this Consolidated Statement includes Companies that fall within the scope of the 2023 Consolidated Financial Statements, as detailed in paragraph "General information and scope of consolidation" in the notes to the 2023 Consolidated Financial Statements. These companies are consolidated line by line from the date on which the Group obtains control until control ceases to exist.

With reference to data and information on the supply chain management, as described in paragraph "Quality of products and processes", it should be noted that such data and information refer to manufacturing companies supply products/services that have a direct impact on compliance with end products/services that have a direct impact on compliance with end products/services that have a direct impact on compliance with end products/services. requirements. Further details on the scope of each material topic are provided in the correlation Table between Decree 254/16 and material topics, annexed to this document.

In September 2020, the Diasorin Group announced the extension of the joint venture with FuYuan to Shanghai Baoshan District Government, with the aim of opening the Group's first manufacturing and research site in Shanghai - China. In the first half of 2022 structural works were completed and at the end of 2022 the company started validating the products to be registered in China. This agreement will affect non-financial data in 2024 when the company expects to obtain the first manufacturing licenses and enter the Chinese market.

On July 14, 2021, the Diasorin Group completed the acquisition of the entire share capital of Luminex Corporation, headquartered in Austin - USA. The company was thus included in the reporting scope of the consolidated Non-Financial Statement in 2021, starting from its acquisition date (July 14, 2021). The Luminex acquisition required to extend the Company's scope to 5 new manufacturing sites and to additional businesses and services.

In order to ensure a comparison with the previous year data, as required by Legislative Decree 254/16, and comply with the benchmarking principles required by the GRI Standards, data reported in this document cover the 2021- 2023 reporting period.

# 2. Company identity and topics relevant to the Diasorin Group

## 2.1 The Diasorin Group's business

The Diasorin Group has been active in the laboratory diagnostics market for over 20 years. In July 2021, following the Luminex acquisition, Diasorin included the "Licensed Technologies" business in the scope of its activities. The new business includes the production of a technological solution that may be used in combination with platforms that are designed and sold by Luminex, in order to develop tests that can simultaneously detect a wide range of elements in the analyzed sample. This technology can be applied both in diagnostics and in research and development of drugs and vaccines, among others. A residual component of the "Licensed Technologies" business is represented by the flow cytometry technology, which was sold in February 2023 consistently with the initial priorities defined by the Diasorin Group to focus on the most strategic businesses.

Business ('Business') and strategies ('Strategy') paragraphs of this Report provide a full and detailed description of the Group's business model, mission and structure.

Below is a summary of the process - divided into 3 phases - through which the Diasorin Group produces and distributes

#### **Step 1: Raw Materials and Product Development**

Immunodiagnostics	Molecular Diagnostics	Licensed Technologies
The Group produces both the end product and, in most cases, all the required components.  The process of product development involves two phases: "upstream" and "downstream".  During the "upstream" phase the desired quantity of bioreagents is produced through fermentation or cell culture techniques.  In the "downstream" phase bioreagents are purified to separate proteins or monoclonal antibodies (raw material) from other cellular components of the recipient organism. Usually, this process is carried out through chromatography techniques.	Likewise other producers, Diasorin purchases and/or develops the components necessary for the end product from external suppliers and in-house manufacturing. In the case of a purchase from external partners, the components are produced by companies in the Life Sciences sector from whom the Group purchases three key components for product development: oligonucleotides, enzymes and reaction buffers.	As regards the xMAP Licensed Technologies business, which joined the Diasorin's business scope through the Luminex acquisition, the company develops and produces proprietary microspheres encoded with fluorescent dyes and coated with specific reagents and mixed so as to detect multiple targets in a single sample. In addition to these reagents, Diasorin develops and produces, through Luminex, platforms and software that can analyze bead-based assays, together with calibration, verification and maintenance reagent kits for xMAP instruments.

#### **Step 2: Manufacturing**

#### **Molecular Diagnostics Licensed Technologies Immunodiagnostics** The kits are assembled using raw Products are manufactured with The xMAP microsphere are materials, the origin of which can the use of a solution containing produced and made available be synthetic or biological (human an exact quantity of raw material to licensees of the technology, or animal), to create semi-finished (enzymes, primers, buffers,) called or partners, who use these components that will be later reaction mix, which is dispensed microspheres to manufacture combined with other components into vials as part of kits available their products and kits for various to produce final reagents, as part for sale. applications, including, but not of a completed kit. Some initial End products are stored in limited to, transplant and molecular components, such as buffers temperature-controlled warehouses diagnostics, immunodiagnostics and research in the field of life sciences. and cleaning solutions, can be and distributed, through specialized found in different products and logistics operators, to warehouses The platforms used to read test prepared in large batches that or local distributors to be finally results and developed using xMAP will be distributed, at the end of delivered to end customers. End microsphere technology are the process, in single kits. Other products are stored in temperatureproduced and sold to licensees and components (such as solids, controlled warehouses and distributors for resale. In addition to production and sales to partners markers, controls and calibrators, distributed, through specialized etc.) are specifically designed logistics operators, to warehouses Diasorin, through Luminex, sells to for each single test. Production or local distributors to be finally end users both the microspheres, levels are defined on the basis delivered to end customers. which are used for the development of batch size of the end product. of custom tests, and a limited Each component is subject to number of platforms to support the strictest quality control the aforementioned applications. before entering the market. Kit By using the xMAP microspheres, components are assembled in Diasorin finally produces a limited finished kits and subject to quality number of kits featuring niche applications, which are marketed control, in terms of performance, in accordance with international directly to customers. standards (for example: WHO, CDC etc.) or tested vis-à-vis the performance of selected sample batches. End products are stored in temperature-controlled warehouses and distributed, through specialized logistics operators, to warehouses or local distributors to be finally delivered to end customers. End products are stored in temperaturecontrolled warehouses and distributed, through specialized logistics operators, to warehouses or local distributors to be finally delivered to end customers.

#### **Step 3: Distribution**

Direct sales usually include sales made through:

- Public calls for tenders in countries which rely on public health systems, through open tendering procedures;
- Supply contracts with private customers that define the general supply terms, including costs, minimum quantities and payments terms. It should be noted that due to the need to meet the demand arising from the pandemic emergency and in line with the trend of the previous years, private national and international Lab Chains with which Diasorin interacts have strengthened and further expanded their presence (through acquisitions of small and medium-sized laboratories);
- Letters of offer used for limited sales of reagents that are not combined with analyzers;
- Distribution contracts under which a third-party distributor purchases products from Diasorin and resell them on relevant markets.

In some cases, the Diasorin Group provides customers with its medical instruments under gratuitous loan contracts, on the basis of reagent supply contracts. Pursuant to these loan contracts, Diasorin provides gratuitous technical assistance. According to this business model, investments on installed instruments and service costs are expected to be offset by sales of the reagent kits that will be used on the analyzer platform, which is a closed system (i.e., these instruments work exclusively with Diasorin reagents and vice versa).

As regards the xMAP technology, Diasorin mainly sells products through global or international partners who resell the xMAP instruments, usually together with specific analysis software, for use with kit products based on the xMAP microsphere technology. In addition, Diasorin sells sin beads directly to end users, for use in custom applications, as well

# **Immunodiagnostics and Molecular Diagnostics** supply chain

## -1. Raw materials

## **Purchase**

Biological





# 2. Production

**Biology and Biochemistry Department** 

## **Production and** purification

internal raw

# **Storage**

Cell banks for the storage of raw at the correct



## Manufacturing

From storage to cartridges.

(000)

## Storage



# 3. Distribution

Subsidiaries & sites that distribute

Distributors



#### Clients

Hospitals, labs



Land, sea and air transport of reagents to logistics hub or clients

## 2.2 The Group's approach to sustainability

The Diasorin Group's approach to sustainability stems from the business in which the Company operates. Operating in the vitro diagnostics, in fact, requires a strong focus on compliance with regulations and imposes on the Group's manufacturing structure a reduced environmental impact. Enthusiasm for science, strict compliance with rules, respect for the environment, the need to foster the entrepreneurial spirit of internal stakeholders, as well as a focus on the communities where the Group operates have always driven the development of Diasorin's strategy. In 2022, the Group initiated activities for the adoption of the 2023-2025 Sustainability Plan that outlines a series of ESG (Environment, Social, Governance) objectives. Through the adoption of this Plan, Diasorin stresses the relevance of these objectives for the Group's strategic choices both in response to the company's needs and as regards the stakeholders.

Through the plan three main objectives have been identified for each of the three ESG areas. Each area has a series of sub-objectives and detailed actions to be implemented in the three-year period. In 2023, Diasorin met all the ESG objectives set, in line with the plan. More details are provided in the following paragraphs.

The materiality analysis showed that the potential impacts that the company may generate through its activities mainly concern the research and development process of diagnostic products. Within the scope of the Group's activities. the health of people, quality of end product and ethical processes are a top priority. With reference to environmental aspects, Diasorin is involved in the generation of emissions and non-recyclable waste, some of which are a key part of the production chain of diagnostic products. A more detailed description of potential impacts towards the external environment is provided in paragraph 2.2.2 of this Report.

With reference to the environment, Diasorin's manufacturing activities have a low environmental impact. Over the years, several initiatives have been implemented to further reduce consumption and manage water resources and waste in a more environmentally conscious manner. In 2023, the company implemented several international projects aimed at offsetting the impact of manufacturing processes and activities on the environment. In this regard, through the Sustainability Plan, the Group aims to reduce its emissions and improve the energy efficiency of its activities worldwide, through several projects such as the installation of photovoltaic panels at the Italian headquarter and LED replacement at the Group's European manufacturing facilities. In addition, in 2023, in the field of Health and Safety, Diasorin further aligned its management systems with the Goals of the UN 2030 Agenda for Sustainable Development.

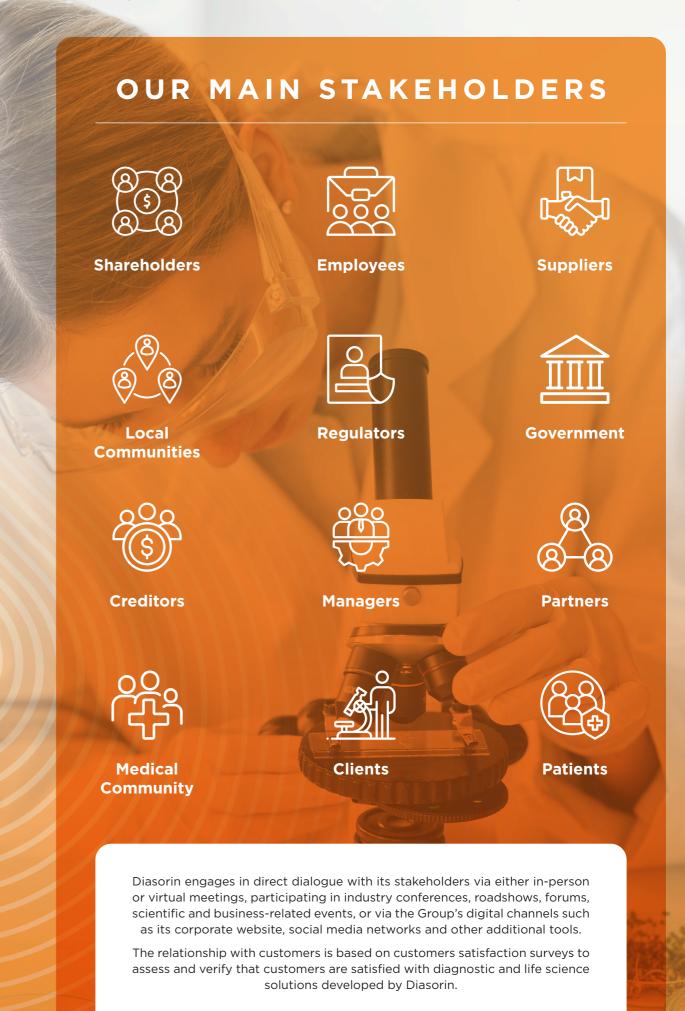
With reference to the importance of employees and the communities in which the Group operates, Diasorin has undertaken useful initiatives both to ensure constant training of its employees on the most relevant for its business and on security, and to nurture a passion for science in the young talents of the communities in which the Group operates. As an integral part of the Plan, several initiatives have been implemented with the aim of increasing Diasorin's commitment in terms of recognition of merit and promotion of talent, by intensifying dialogue and employee engagement. In 2023, the company decided that the social responsibility actions that had already been positively carried out at local level, had to be aligned with the main pillar of Group's social sustainability, i.e. fostering passion for science. These projects are regularly submitted to the ESG Steering Committee, which is responsible for their approval and implementation.



With reference to the Governance, the Group is committed to ensuring transparent management and communication to all internal and external stakeholders. Furthermore, the company's core business requires a constant compliance with sectorspecific rules and regulations at a national and international level. In 2023, as required by the Plan, the company implemented a Group Sustainability Policy formalizing the actions under way, the definition of a structured ESG Governance and internal training activities in the field of sustainability.

#### 2.2.1. Stakeholders of the Diasorin Group

A description of the internal and external stakeholders whom the Diasorin Group interacts with is provided below.



As a company listed on the Italian stock exchange, dialogue with shareholders is extremely important to ensure that investors may understand the company's business, technologies and diagnostic solutions offered, as well as Group's strategy and culture.

## 2.2.2. Topics relevant to the Diasorin Group

In order to define the scope and structure of the topics presented in its Non-Financial Statement (also "NFS"), Diasorin updated its materiality analysis compared to the previous year.

In particular, according to GRI Standard 3: Material Topics 2021, the materiality analysis is the result of a due diligence process for identifying positive or negative, actual or potential impacts generated by an organization.

The analysis was therefore aimed at identifying the main impacts generated by Diasorin's activities on the economy, environment, people and human rights. This analysis identified the material topics to be duly disclosed in the NFS.

The analysis was carried out in accordance with Legislative Decree 254/16, taking into account the business in which Diasorin operates, its characteristics and evolutions in the reference period, as well as the associated risks and/or opportunities, and the Goals of the UN 2030 Agenda for Sustainable Development.

The update of the materiality analysis was divided into four steps, as envisaged by the new GRI Standard 3:

- 1. Understand the organization's context;
- Identify actual and potential (positive and negative) impacts;
- 3. Assess the significance of the impacts;
- 4. Prioritize the most significant impacts for reporting and determine material topics.

# context

1. Understand the organization's To do so, Diasorin based its analysis on internal information sources, external sources and related regulation.

> Company documents include, among others, the Non-Financial Statement prepared by the Group in the past years, the Half-Year and Annual Financial Report, the Organization, Management and Control Model for the purposes of Legislative Decree 231/2001, the press releases and the Code of Ethics. In addition to the desk analysis, the Group's relevant departments and functions have provided their support through dedicated interviews.

> The external sources include, among others, documents that identify sustainable macro-trends at global level (including the Global Risk Report 2022), sectoral reference documents (including the document "EU Strategic approach to the environmental impact of drugs"), Diasorin press reviews, benchmarking analyzes against the main competitors, as well as the GRI standards and the topics referred to in Legislative Decree no. 254/16, setting out the requirements for this Non-Financial Statement.

## 2. Identify actual and potential (positive and negative) impacts

Following the desk analysis and interviews with the management, Diasorin identified a list of 29 impacts, which have been divided into current and potential, positive and negative, generated by the company on the economy, environment and people including the impacts on human rights, as indicated by the GRI Standard.

#### 3. Assess the significance of the impacts

Assessing the significance of the impacts involved internal stakeholder engagement through meetings held with the Heads of Departments at headquarter level, and the participation of local managers from the main subsidiaries (Diasorin Inc., Diasorin Molecular LLC, Diasorin Ltd - China).

Each interviewee was asked to assign a value between 1 (irrelevant) and 6 (extremely high/unchangeable) to the magnitude of the impact and a value between 1 (poorly likely) and 4 (highly likely) to the likelihood of occurrence.

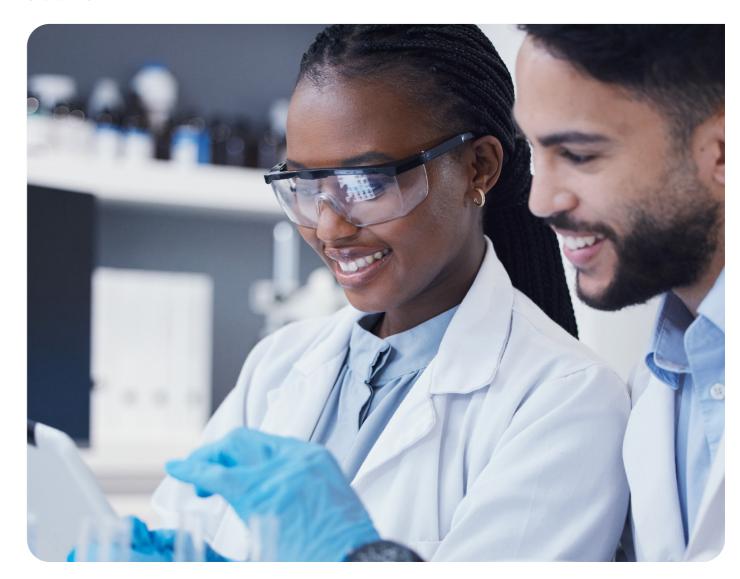
4. Prioritize the most significant impacts for reporting and determine material topics

At the end of the analyses carried out, positive impacts were prioritized separately from negative impacts and impacts with significance ranking below 5 (on a scale of 2 to 10) were excluded. Positive and negative impacts were associated with specific material topics, also identified on the basis of the topics identified in the past reports.

#### **Material topics of the Diasorin Group**

The result of the 2023 materiality analysis consists of the list of impacts, divided into positive and negative, which are provided below in order of priority on the basis of the significance of such impacts. The representation also shows the material topic related to each impact, the complete list of which is provided at the bottom of the tables.

It should also be noted that the negative impacts relating to "Diversity and inclusion" and "Humans Rights", despite their significance was below the threshold, have been reported in the table for completeness, also in light of the activities that Diasorin already undertakes for the possible mitigation of these impacts, as described in the paragraphs of this NFS.



Topic	Impact	Actual / Potential	Significance
Positive impa	acts		
	Professional and personal development of employees and strengthening of skills within the company, resulting in employee satisfaction thanks to training activities and structured and transparent career pathways, as well as the achievement of individual career objectives.	Actual	11111
Training and development	Improvement of customers' skills in a proper use of products, solutions and services provided, resulting in customer satisfaction and retention, thanks to training, communication and support activities provided during the sales of products and over time (i.e., after-sale).	Actual	11111
	Dissemination of an organizational culture focused on ethical and transparent management of business, thanks to the policies adopted and training activities provided with particular reference to anti-corruption and anti-competitive behavior in the relations with stakeholders (employees, customers, suppliers, etc.) (Ref Topic "Business ethics, anti-corruption and fight against anti-competitive behavior")	Actual	11111
Employment and dialogue with social partners	Employee satisfaction and the resulting increased company's attractiveness as a valuable employer thanks to a structured, transparent and motivating internal organization that fosters career opportunities and the dialogue with its employees and their representatives, where present.	Actual	11111
Employee welfare	Increase in employee motivation and dissemination of a corporate culture that promotes well-being of employees thanks to the attention paid to issues such as work life balance and the provision of benefits and non-monetary benefits.	Actual	11111
Diversity and inclusion	Creation of a diverse work environment where employees feel comfortable making decisions and feel free to add value thanks to their own specific characteristics, resulting in an increased sense of belonging and perception of fairness.	Potential	11111
Health and safety	Dissemination of a corporate culture that is strongly focused on health and safety at work, thanks to the adoption of adequate preventive actions.	Actual	1111
	Overall reduction in emissions due to a proper commitment in terms of reduced energy consumption.	Potential	1111
Environmental Management	Reduction of environmental risks related to the waste management as a result of the policies adopted for waste reduction or proper waste disposal.	Actual	11111
	Reduction of environmental risks (e.g., damage to ecosystems, biodiversity, etc.) related to water withdrawals resulting in lower water consumption thanks to an appropriate commitment in this regard.	Potential	1111
Management of relations with local communities	Return of value and consolidation of relations with local communities, through supporting activities addressed to such communities.	Actual	11111
Business ethics, anti-corruption and fight against anti- competitive behavior	Dissemination of an organizational culture focused on ethical and transparent management of business, thanks to the policies adopted and training activities provided with particular reference to anti-corruption and anti-competitive behavior in the relations with stakeholders (employees, customers, suppliers, etc.) (ref. Topic "Training and development")		11111
Research, innovation and technological excellence & Quality of products and processes	Improvement of quality of products and processes and expansion of the products range offered on the market thanks to R&D investments and an adequate management of innovation and quality processes adopted within the company to ensure an effective response to the rapid evolutions of the external needs, in full compliance with the product and process standards established by the competent authorities.		111111
Customer satisfaction	High customer responsiveness and ability to intercept any new emerging trends or areas for improvement, thanks to a proper monitoring of the relationship.	Actual	11111
Human Rights	With reference to the Group's Sustainability policy, protection of human rights, both as part of the activities carried out by the different corporate facilities in the countries where the Group operates, and as part of the relations with suppliers.	Actual	1111

Topic	Impact	Actual / Potential	Significance
Negative imp	pacts		
Training and	Poor and unsuitable employees' skills and limited career pathways as a result of inadequate or poor training activities resulting in employees' dissatisfaction.	Potential	П
Training and development	Inadequate customer support during the delivery of products, solutions or services, resulting in customer dissatisfaction and possible interruption of the commercial relationship, due to inadequate training and communication activities.	Potential	111
Employment and dialogue with social partners	Employee dissatisfaction and decrease in company attractiveness due to inadequate employee management (e.g., unclear procedures, unfair conduct among different entities or business areas, etc.) and lack of attention to the relations with employees and their representatives, if present, even on the occasion of any reorganizations.	Potential	III
Employee welfare	Decrease in employee motivation and, as a consequence, deterioration in the work environment and employee performance due to lack of attention by Diasorin towards corporate welfare policies.	Potential	Ш
Diversity and inclusion	Prevalence of people belonging to overrepresented groups - gender, ethnic group, religion - in the top management that could create a workplace environment hindering the development of diversified ideas and increasing the perception of unfair conduct (e.g., gender pay gap), if proper attention is not paid to inclusion and diversity.	Potential	HI
Health and safety	Increase in the rate of workplace injuries and accidents due to a poor management of employee's health and safety resulting in reputational damage and loss of credibility in the eyes of stakeholders and employees.	Potential	П
	Increase in emissions as a result of a lack of or inappropriate energy consumption both for manufacturing facilities and for offices.	Potential	П
Environmental	Environmental damages to ecosystems, biodiversity and aquifers, among others, as result of inappropriate waste disposal (e.g.: lack of policies and/or inadequate application of current policies).	Potential	111
Management	Increase in environmental risks (e.g., damage to ecosystems, biodiversity, etc.) related to water withdrawals resulting in increased water consumption due to an inadequate commitment in this regard.	Potential	П
	Possible sanctions if the environmental standards provided for by national and supranational authorities are not adequately complied with, with consequent economic losses and reputational damage.	Potential	П
Management of relations with local communities	Decrease in corporate attractiveness and in its value for local communities due to lack of attention towards the communities where Diasorin operates.	Potential	I
Business ethics, anti-corruption and fight against anti- competitive behavior	Behaviors that do not comply with an ethical conduct of the business (e.g.: corruption) within the relations among public or private entities and resulting in reputational damage.	Potential	111
Research, innovation and technological excellence & Quality of products and processes	Reduction in quality of products and processes and in the product range available on the market due to limited R&D investments and an internal process management that is unable to respond to the rapid market evolutions and does not fully comply with product and process standards required by the competent authorities.	Potential	111
Customer satisfaction	Decrease in customer responsiveness and in the ability to intercept any new emerging trends or areas for improvement, due to inadequate monitoring of the relationship.	Potential	111
Human Rights	Episodes of human rights violation both as part of the activities carried out by the different corporate facilities in the countries where the Group operates, and as part of the relations with suppliers, resulting in reputational damage.	Potential	I

The analysis carried out confirmed the materiality of topics that are similar to those identified in the previous reports. The material topics identified, which are duly reported in these Non-Financial Statement, are as follows:

## Research, innovation and technological excellence

The topic refers to the promotion of research and development, new partnerships with research institutes and the adoption of new technological solutions to ensure innovation in processes and development of products.

## **Quality of products and** processes

The topic refers to the constant supply of high-quality products to support diagnostic activity and protect the consumer's health, ensuring a relationship based on honesty, fairness, efficiency and professionalism.

## **Employee welfare**

The topic refers to the promotion of employees' well-being through the development of welfare projects and the implementation of activities to improve work-life balance

## **Business ethics, anti**corruption and fight against anti-competitive behavior

The topic refers to the development of a corporate culture that complies with business ethics, with a particular focus on the fight against corruption and anticompetitive behaviors aimed at preventing, limiting or distorting fair market competition.

#### **Customer satisfaction**

The topic refers to the attention paid to customers both in terms of dialogue and engagement (for example through Customer Satisfaction Surveys) and support during the use and supply of products and services.

#### **Employment and dialogue with** social partners

The topic refers to a correct employee management through the adoption of adequate management processes of human resources, as well as the attention paid to relations with human resources and employee representatives.

#### **Diversity and inclusion**

The topic refers to the promotion of a work environment based on the principles of diversity and inclusion, ensuring equal opportunities for workers regardless of their gender, age, nationality, religion, sexual orientation or any other condition.

## **Training and development**

The topic refers to the implementation of on-going, both formal and informal, training programs to provide employees and also partners and customers with high-level knowledge in order to increase skills along the value chain and, internally, foster career development.

#### **Management of relations with** local communities

The topic refers to the collaboration with organizations, local and non-profit institutions to support projects related to the Diasorin Group's core business (including, by way of example, awareness-raising initiatives on health issues, support to local health facilities, the financing of training projects in the scientific field) in order to promote the long-term development of communities in which the Group operates.

#### **Human Rights**

The topic refers to the dissemination of a corporate culture which is committed to safeguarding human rights along the whole value chain and in the relationship with the stakeholders whom the Group interacts with in the course of its activities in the countries where Diasorin operates.

## **Health and safety**

The topic refers to the dissemination of a corporate culture which is very attentive to the health and safety of its employees, in order to prevent and minimize their work-related risk exposure (accidents and occupational diseases).

## **Environmental Management**

The topic refers to the promotion of greater energy efficiency and reduction in greenhouse gases emissions. It also refers to the optimization of water consumption and responsible waste management.

#### 2.2.3. The Group's material topics and the SDGs of the 2030 Agenda

The 2030 Agenda, presented by the United Nations and adopted by all Member States, aims at ending poverty and hunger and, at the same time, promoting strategies that improve health and education, by stimulating economic growth and reducing inequalities, recognizing gender equity and, at the same time, combating climate change and safeguarding biodiversity.

Therefore, the Agenda provides the guidelines for sustainable development of the planet, identifying 17 goals (also "Sustainable Development Goals" or "SDGs") broken down into 169 specific objectives or targets with over 240 indicators. Achieving these goals requires full cooperation at a global level among all parts of society, from the public sector to business and civil society as a whole. As a first step towards the progressive integration of SDGs in its management and reporting, the Diasorin Group analyzed in detail the 17 goals and identify those in compliance with its business activity.



Diasorin identified the following SDGs within its business model for 2023. Diasorin also correlated the material topics emerging from the materiality matrix with the SDGs identified, as illustrated in the table below.

MATERIAL TOPICS	Sustainable Development Goals
Employee training and development	4 🔰
Employment and Dialogue with social partners	8 🎢
Welfare of employees	3 -₩• 8 📹
Diversity and Inclusion	8 ₩ 10 ♣
Health and Safety	3 -₩,•
Environment	12 🛇 13 🕟 7-🎉
Relationship with local communities	4 🔰 17 🛞
Anti-corruption and fight against anticompetitive behaviors	16 🚉
Research, develooment and technolodica excellence	3 <i>-</i> √√• 9 ♣ 17 ⊛
Customer satisfaction	n/a
Products and process quality	12 QO
Human Rights	8 ₩ 10 (♣)

## 2.3 The Group's Code of Ethics

The Group's Code of Ethics (hereinafter referred to as the "Code of Ethics") clearly defines the set of values that the Diasorin Group recognizes, accepts and shares and the set of responsibilities that the Group assumes against all subjects both internally and externally. To this end, all the Diasorin Group's employees are required to comply with the Code of Ethics to ensure the correct functioning, reliability and reputation of the Group.

This document formalizes the Diasorin Group mission: "to contribute to improving the health of the population through the marketing of diagnostic tests that permit more effective and aware medical decisions whilst curtailing public spending on health according to the policy issued by the Ministry of Health and equivalent bodies". This mission is achieved through four main components: innovation and technological excellence; active relationship with the customer; active collaboration with suppliers; constant strengthening of the culture of quality.

Recipients of the Code of Ethics include all company stakeholders, without any exception, and all those who, directly or indirectly, permanently or temporarily, establish relations with Diasorin S.p.A. and Group companies and operate to pursue their objectives.

With specific reference to the employees, for reasons of efficiency, traceability and lower environmental impact, each employee underwrites a statement of acknowledgement of the Code of Ethics, which is published on the Company's website, at the moment in which the employment relationship is established.

The Code of Ethics is also subject to a specific Group procedure made available on the document management system and subject to specific approval signed by employees.

As defined in Chapter IV of the Code of Ethics, any employee or staff member who believes that a rule or a principle of the Code of Ethics has been violated or will be violated can report these violations to the Supervisory Body (in charge of receiving information from all Group companies) by a dedicated e-mail address provided within the document.

On 15 July 2023, the Group's Italian companies adopted a specific electronic platform to report any violations to the Code of Ethics, the Model 231 or, in general, to report unlawful behaviors, in compliance with Legislative Decree 24/2023.

In order to provide a centralized management of whistleblowing and ensure confidentiality and protection of whistleblowers from any retaliatory conduct, the Company implemented a Whistleblowing Committee in charge of receiving whistleblowing, carrying out preliminary activities and, if there are the conditions, involving the company functions responsible for applying disciplinary sanctions, contractual remedies or submitting complaints to the Judicial Authority.

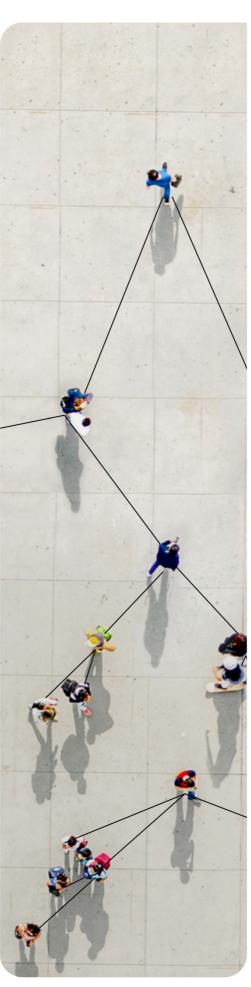
Violation of the provisions of the Code of Ethics constitutes a breach of discipline and disciplinary measures will be applied, in accordance with the provisions of the applicable Collective Bargaining Agreement or of the individual contract.

Third parties who are not Group's employees and are found guilty of violations of the Code of Ethics shall be sanctioned according to the remedies contractually envisaged (in general the termination of contract), without prejudice to the request for compensation for damages.

> The Code of Ethics of the Diasorin Group can be consulted at: https://int.Diasorin.com/it/azienda/governance/documenti/codice-etico

As a result of the acquisition of Luminex Corporation, completed in July 2021, the company carried out a harmonization project which involved, among other things, the analysis and harmonization of the respective compliance systems, including the Codes of Ethics, in compliance with the organizational autonomy of the subsidiary and the specificities deriving from local legislation.

Luminex has already its own Code of Compliance aimed at promoting high ethical standards in its relationships with customers, strategic partners, competitors, employees and public authorities, in accordance with US state and federal legislation, as well as international principles and applicable ISO standards. Luminex has started to implement the Group's Code of Ethics within its business processes.



## 2.4 The Organization and Management Model of Diasorin S.p.A.

The Organization and Management Model (hereinafter referred to as the "Model") of Diasorin S.p.A. is described in the Report on Corporate Governance and Ownership Structure included in this Report and to which reference is made for further details.

The Model was developed and updated taking into account the provisions of Legislative Decree No. 231/2001 and subsequent amendments, the guidelines provided by relevant trade associations (particularly Confindustria). This document is part of the control system regulated by Corporate Governance rules and Internal Control and Risk Management System both at Company and Group level.

Following completion of the redefinition of the corporate structure, which was implemented through the contribution in kind of the business branch related to the operating activities carried out in Italy and in the United Kingdom in favor of Diasorin Italia S.p.A., in 2022 the Model was revised to update the "General Section" and implement a "Special Section" composed of decision-making protocols for each corporate areas ( the socalled "mapping of at-risk activities") exposed to the risk of committing the crimes specified by Legislative Decree 231/01 (the so-called "mapping of at-risk activities").

The Special Section is composed of 21 decision-making protocols aimed at identifying for each sensitive activity in relation to the risk of committing alleged crimes, the possible operating implementation and measures aimed at preventing their commission and the applicable rules of conduct.

In 2023, the company implemented the project to adjust the Model to Law Decree 105/2023, in reference to the expansion of the alleged offences, with 3 new types of crimes for which a risk assessment activity is planned and subsequent updating of the impacted protocols, with the addition of potential activity constituting the new types of crimes and, where necessary, through the planning of new actions to mitigate the risk of crime.

Also the transferee company Diasorin Italia S.p.A. adopted its own Organizational Model, pursuant to Legislative Decree 231/2001, and its structure and methodology are in line with the Parent Company's Model.

Although the Model was adopted to comply with domestic regulation, all the Diasorin Group's companies have adopted similar principles and constraints in order to provide all Diasorin stakeholders with a high degree of compliance with and adherence to corporate processes.

From June 30, 2019, the Company has adopted an online platform dedicated to the management of reports of offences or violations relating to the Model and other ethical violations (the so-called whistleblowing), developed in compliance with Legislative Decree 231/2001 and made operational from June 30, 2019 both for the employees of the Parent Company Diasorin S.p.A. and for other Group companies.

As already mentioned in the previous paragraph 2.3, to which reference is made for further details, on July 15, 2023, the Italian companies belonging to the Group were equipped with a dedicated electronic platform for managing whistleblowing complaints received on violations and breaches of the Code of Ethics, Model 231 or, in general, unlawful conducts in compliance with the requirements set by Legislative Decree 24/2023.

In 2023, no complaints were received through the whistleblowing platform.

#### 2.5 Governance

The Board of Directors of the Company set up the Control, Risk and Sustainability Committee, by a resolution dated April 24, 2019. In addition to perform tasks related to the system of internal control and risks management, the Committee supervises sustainability issues.

In particular, the Control, Risk and Sustainability Committee has the task to monitor sustainability issues, review and assess sustainability matters relating to corporate business activities and to its interactions with the stakeholders.

In performing the abovementioned task, the Committee is responsible for supervising sustainability initiatives of Diasorin S.p.A. and of the Diasorin Group's companies, as well as examining and assessing the system of data collection and consolidation for the preparation of the Consolidated Non-Financial Statement (pursuant to Legislative Decree 254/2016) and expressing its opinion to the Board of Directors called to approve this document. In addition, the Committee has the task of expressing, at the request of the Board of Directors, opinions on any sustainability issues.

The Board of Directors on December 16, 2021 resolved to assign the Control, Risk and Sustainability Committee the task of supporting the Board of Directors in the examination and approval of the Company's and the Group's business plan, also on the basis of the analysis of the topics relevant to the long-term value generation. This task was confirmed during the last renewal of the Board of Directors on April 29, 2022.

## 2.6 Tax management

As regards the management of tax matters, the Group undertakes to comply with domestic regulations in the various countries where the Group is present and operates, and to continue its collaborative and transparent relations with tax authorities.

In order to meet the interests of its Stakeholders the Group, even though it has not yet implemented a tax strategy, pursues an approach that is fully oriented to the utmost responsibility towards the management of tax matters, by monitoring their risk through the Corporate Tax Function and other corporate control functions. In each Group company, the Finance Manager /CFO is responsible for tax matters and is assisted by external consultants, the local Tax Director, where present, and the Group Tax Director.

The Group introduced a decision-making Protocol in its Organizational Model, pursuant to Legislative Decree 231/2001 (the "Protocol"), which is entirely dedicated to the assessment and mitigation of tax risks, specifically tax offences provided for in Articles 2, 3, 4, 5, 8, 10, 10-quater and 11 of Legislative Decree 74/2000, as referred to in Article 25-quinquiesdecies of the Decree, as amended by the entry into force of the Legislative Decree 156/2022.

Procedures to report critical tax issues are the same as those adopted by the Group for non-ethical or unlawful conduct, as described in Section "2.4 Diasorin S.p.A. Organizational and Management Model" of this Report.

Diasorin aims at maintaining collaborative and transparent relations with tax authorities in the countries where the Group operates, and is committed to reply to any requests received with the utmost transparency and in a timely

In 2023, the Group's income taxes amounted to € 36,996 thousand, with a 20.7% tax rate. 49.5% of total income taxes was paid in the United States, while the remaining part was paid in the countries where the Group operates.

Acknowledging the relevance of the topic, the Group implemented a structured process to report the quantitative indicators as required by the GRI Standard 207-4. Further information referring to 2022 reporting year is provided in the table at the bottom of the Non-Financial Statement.

## 2.7 Taxonomy

Over the years, the Diasorin Group has shown its stakeholders a constant commitment to sustainable development, in particular through the drafting of sustainability reports (prepared on a voluntary basis since 2014) and, later, through the Non-Financial Statement, in accordance with Legislative Decree 254/2016. 254/2016.

As from 2021 Non-Financial disclosure, some companies - including the Diasorin Group - fall under the new disclosure obligations defined by Art. 8 of Reg. EU 2020/852, the so-called "EU Taxonomy", or "European Taxonomy".

The European Taxonomy sets a classification system for economic activities aimed at determining the extent to which business activities can be considered environmentally sustainable in order to ensure greater reliability, coherence and comparability among sustainable economic activities, help investors making more informed decisions and comply with the European Green Deal.

In 2021 the Regulation, which defines six environmental and climate objectives, was followed by the publication of the first delegated acts (2021/2139) relating to the first two objectives (climate change mitigation and climate change adaptation ) containing the technical screening criteria that allow the identification of the aligned activities pursuant to the EU Taxonomy and the publication of the Delegated Act under Art.8 (2021/2178) which specifies the content and presentation of information to be disclosed by undertakings. In 2023, two further Delegated Acts were published, namely the Delegated Act containing additional activities relating to climate objectives (2023/2485) and the Delegated Act presenting eligible economic activities and alignment criteria for the remaining four environmental objectives (2023/2486). The latter includes activities and technical screening criteria for the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control and protection and restoration of biodiversity and ecosystem, as well as changes to reporting requirements.

For the current year of application of the Regulation, non-financial companies, including Diasorin, are therefore required to provide a disclosure indicating turnover variables (Turnover), capital expenditure (CapEx) and operating expenses (OpEx) associated with:

- eligible and aligned business activities in relation to activities published in 2021, and contributing to climate objectives, and
- · eligible business activities in relation to the new activities published in 2023 and contributing to six environmental objectives.

A partire dal prossimo anno verrà richiesto di rendicontare l'allineamento per tutte le attività economiche afferenti ai sei obiettivi ambientali incluse nella Tassonomia.

From next year, companies will be required to report the alignment of all the economic activities contributing to six environmental objectives included in Taxonomy.

Therefore, the Group endeavored to carry out an analysis of its activities with the aim of understanding which of these could be considered "Taxonomy eligible" or "Taxonomy aligned". Taxonomy alignment requires that an activity meets all the applicable Taxonomy requirements. Only when an activity meets the technical screening criteria and does not cause significant harm to any of the other environmental objectives (according to the DNSH principle - Do Not Significant Harm) and meets the minimum safeguard criteria related to those activities then it can be defined as Taxonomy-aligned.

The eligibility analysis was carried out in 2023 through interviews with the corporate departments that are most directly involved in the Group's sustainable activities, and through the analysis of business activities and classification of economic activities according to NACE codes. The eligibility analysis took also into account the new activities introduced in the EU Taxonomy framework in 2023.



With regard to Turnover, economic activities generating Group revenues fall within the medical diagnostics area, along with research, manufacturing and sale of products as part of Diasorin's core business. For this reason, the Group included the manufacturing activities proposed by Taxonomy into the prevention and control pollution objective. Nonetheless, Group's activities were not considered as being eligible and were not reported as current regulation does not include eligibility criteria for the vitro diagnostics. The Group will carry out the analysis again in 2024 in light of any new guidelines. Therefore, the value of eligible Turnover is reported with a value equal to zero. More details on the breakdown of revenues are provided in the Explanatory Note.

The EU Taxonomy has identified, in Annex I of the Delegated Act relating to art. 8, three different types of capital expenditure (CapEx) and operating expenses (OpEx) that could be used for the calculation of key performance indicators. With reference to "type A", which identifies CapEx/OpEx associated with Taxonomy-aligned activities and to "type B" which refers to CapEx/OpEx associated with expanding green activities, that is activities linked to plans to make an activity taxonomy-aligned within a period of five years, the Diasorin Group did not identify any activity falling into this scope. In relation to the CapEx/OpEx of "type C" associated with internal sustainable activities and related to the purchase of products from Taxonomy-aligned economic activities and measures that make it possible to reduce the environmental impact or GHS emissions, the Company carried out detailed analysis involving the managers of the different Group's areas and subsidiaries in order to identify potentially aligned items.

In this regard, the analyses carried out showed that the Diasorin Group made investments, in 2023, to restructure the Luminex facility in Northbrook and the new manufacturing and research facility in China. Investments were made to install, maintain and repair energy efficiency devices. Therefore, eligible values meeting the criteria required refer exclusively to expenditure (CapEx).

The Group also acknowledged eligible OpEx relating to the same cases mentioned above. However, it should be noted that in relation to the alignment analysis with the criteria above, to date none of the investments or OpEx carried out can be defined as "aligned".

Reporting of the above is detailed in the Annex to this document.

Values of eligible CapEx and OpEx were identified by carrying out a reconciliation to the activities set out in the Regulation. The denominators of Turnover, CapEx and OpEx were determined in compliance with the Delegated Act on art. 8 (2021/2178). Further information on the denominator of Turnover is provided in the Consolidated Income Statement of the Group. Information on the denominator of CapEx is provided in the consolidated Balance Sheet of the Group. It should be noted that the value of the OpEx denominator was determined including R&D costs; building renovation costs; leasing costs; maintenance and repair costs and all other direct costs related to the day-to-day use of the assets (such as cleaning costs).



## 3. Identification of risks and opportunities

This section describes the main risks and the opportunities deriving from the Diasorin Group's activities, business relations

Risks identified below, if not properly addressed and managed, may have a negative impact both on the stakeholders (i.e., negative impact on patients due to poor quality of products, etc.), as referred to in paragraph "Stakeholders of the Diasorin Group", and on the Diasorin Group (i.e., impact on the company's reputation, economic sanctions due to noncompliance with regulations, threat to business continuity, etc.).

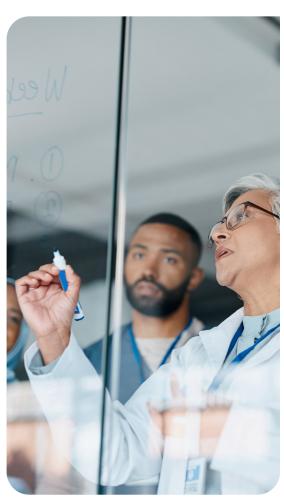
If properly managed, risks may represent an opportunity both for the stakeholders (i.e., increased well-being at work, increased safety at work etc.) and for the Diasorin Group (i.e. reduced costs from a more efficient energy consumption, etc.).

## 3.1 Topics relating to ethical business practices, fighting against corruption and anti-competitive behavior

The main risk in relation to ethical business practices, fight against corruption and anti-competitive behavior concerns the potential occurrence of active corruption events implemented by the Diasorin Group employees, within the relations with public and private subjects, and more generally, potential occurrence of episodes and behaviors that prevent, limit or distort a fair competition on the market.

The main risks involve the Diasorin Group's relations with the following parties, including but not limited to:

- · Public authorities /bodies
  - · Participation in tenders and commercial relationships with public health facilities;
  - Access to and reporting of funding/grants/loans, visits and inspections;
  - · Authorization for specific material supplies;
- Professionals and both public and private Organizations in the
  - · Definition of arrangements and consultancy agreements;
  - Corporate events or events organized by third parties;
  - · Research activities and training contributions to support medical-scientific education;
  - Activities aimed at illustrating the characteristics of samples
- Credit institutions, for example when participating in procedures for obtaining grants/contributions/loans;
- Private certification bodies, during audits aimed at obtaining
- · Companies and private parties during purchase and sale processes.



## 3.2 Quality of products and processes

The main risk identified in the topic "Quality of product and process" is linked to non-compliance with laws and regulations applicable to products sold in different markets and which can result in potential sanctions or legal proceedings, as well as in loss of competitiveness due to failure to comply, also in timely manner, with new provisions.

The Group operates in full compliance with laws and regulations in different fields through dedicated and qualified staff. The Group's Code of Ethics states: "Diasorin and Group companies, and for these all staff members, recognize as binding the absolute respect of laws, codes, regulations, national and international guidelines and all general accepted practices based on fairness and honesty in each country where the Group carries out its business activity in observance of these principles".

Activities aimed at ensuring compliance with legislation and regulations are carried out in line with international best practices and are constantly examined through inspections conducted by commercial partners, authorities or certification bodies, as well as in light of any acquisition.

The main risk identified in the management of the supply chain is linked to non-compliance of purchased products or services with the Group's quality requirements and local regulatory requirements, resulting in a negative impact on quality and efficacy of end products.

The main "critical" purchases for the core business, products or services having a direct impact on compliance with end product requirements are managed by the Group's manufacturing facilities. The Group companies purchase their products from consolidated multinational companies located in countries that do not pose a high risk concerning social issues relating to employees, respect for human rights and fight against corruption.

A further critical issue is represented by the supply risk, or the temporary unavailability of raw materials required for production, due to the increase in market variability, the onset of unexpected emergency situations, the introduction of new regulations, increased stakeholders' awareness about specific issues, as well as increasing difficulty of qualifying alternative sources. This type of risk may lead to customer dissatisfaction with repercussions in economic and reputational terms.

## 3.3 Customer satisfaction

The main risk identified in relation to "Customer Satisfaction" is lack of attention to the customers' needs. Dialogue with customers takes place through various channels, such as customer satisfaction surveys or daily interaction activities. Lack of attention could lead to the risk of not identifying emerging critical trends in the market or potential aspects for improvement, both as to technological updating and to new organizational structures of customers the Group deals with. Lack of analysis or not sharing customer complaints at Group level could jeopardize the timely implementation of corrective and of preventive actions for their resolution. Finally, to meet customers' needs, also following the IVDR, a post market surveillance activity is carried out regarding customers' opinion about the products.

## 3.4 Topics relating to research, innovation and technological excellence

A key factor in Diasorin success is the company's ongoing commitment to identify and select new products to expand the menu provided to customers. In order to constantly maintain its leadership in identifying and launching successful and cutting-edge products, the Group has further strengthened its Corporate Innovation Process.

The Innovation Process, which was fully implemented in 2019 and is currently under adoption and integration by the newly acquired Luminex Corporation, ensures the structured involvement of any source of new ideas concerning kits and instruments, in order to continue delivering innovation excellence also in new clinical areas (Innovation domains) and in cases of extraordinary needs or specific opportunities.

The current Corporate Innovation Process allows to carry out some key analyses before the development phase of the product, thus allowing a prior assessment of any risks and opportunities concerning both the investments through threshold criteria and development time.

## 3.5 Employee-related topics

## 3.5.1. Occupational Health and Safety

The Diasorin Group identified the following main risks in relation to "Occupational Health and Safety":

- Occupational diseases due to over-exposure to chemicals and/or biohazardous materials;
- · Injuries involving employees due to an inappropriate maintenance or training on risks related to duties, procedures, and use of personal protective equipment.

The Diasorin Group has always been committed to increase a culture of occupational safety in order to avoid risks to employees' health and safety.

#### 3.5.2. Focus on workers

With reference to the risks identified in relation to an accurate management of workers, the Group identified some specific areas:

- · Selection of key skills: failure to identify on the market key skills that are in line with the company values and culture would undermine the long-term value and increase the turnover rate;
- Retention and engagement of highly qualified and skilled personnel: engagement of employees and attention to turnover rates are key elements to ensure retention of know-how and key skills;
- Employee training and development: given the high technical-scientific profile of Diasorin employees, lack of actions aimed at maintaining and updating knowledge would have particularly significant impacts. This aspect is even more evident considering the nature of the Group's business, which is focused on knowledge and characterized by continuous evolution. For this reason, the Group developed a structured path for employee training and development starting from their first day in the Company.

#### 3.5.3. Personnel wellbeing and dialogue with employees and social partners

With reference to "Personnel wellbeing" it should be noted that lack of attention to employees' needs would negatively impact staff motivation and satisfaction, affecting the workplace and the sense of belonging to the Company/Group;

Maintaining a constructive and continuous dialogue is an opportunity to interact with employees and social partners and develop positive relationships, based on mutual respect and trust. The Company has long been actively engaged in addressing this topic through programs aimed at involving people and strengthening their sense of belonging to the Group.

### 3.5.4. Diversity and inclusion

The Diasorin Group does not see specific risks relating to "diversity and inclusion", but identifies a correct and careful management of this aspect in all the Group's Legal Entities, through the integration and promotion of diversity - an opportunity to create a work environment that fosters creativity and dialogue. The cultural integration between Diasorin and Luminex, in addition to the evolutions of the last years, help Group's people diversify and enrich their skills, acting according to specific Guiding Values. In this new corporate identity, diversity and inclusion, which are a key driving force for excellence and innovation, are translated into heterogeneous work groups (by culture, gender, religion, etc., but also by generation and seniority) and in a new and more complete mix of skills. Dialogue and collaboration breed innovative solutions and opportunities contributing to the realization of the corporate mission: improving the health and life of people worldwide through high-quality, fast and reliable diagnostic tests.

## Social topics and respect for human rights

#### 3.6.1. Relations with local communities

The Diasorin Group does not see specific risks relating to relations with local communities but the topic represents an opportunity: the development of communities in which the Group is present along with people training and the development of individual skills in the different countries where the Group operates may help create and maintain an environment favorable to business and innovation. Supporting local communities is, thus, a sustainability investment for Diasorin's long-term business.

## 3.6.2. Respect for human rights

Risks relating to "Respect for human rights" are deemed to be quite irrelevant to the Diasorin Group, in relation to both company's employees and external staff.

From the company's point of view, the Group business requires high skilled in-house workforce for all activities. This results in a low risk of exploitation and violation of human rights, together with the need to implement all the necessary actions to retain employees in the Company, given their training, experience and know-how.

With reference to the supply chain, the main purchases of the Diasorin Group are made from consolidated multinational companies that are located in areas that do not present a high risk with respect to this topic.

The Group pays great attention to respect for human rights both in the management of relationships with Group's employees and external staff and in the management of the supply chain, in compliance with the principles and values set out in the Group's Code of Ethics. The Group is committed to respecting human rights in compliance with Conventions of the ILO (International Labor Organization) in countries where the Group operates.

The Group's Code of Ethics contains specific principles concerning this matter; as specified, Diasorin "operates within the recommended reference framework of the United Nations Universal Declaration of Human Rights, the fundamental Conventions of the ILO (International Labor Organization), and Confindustria Guidelines and also ethical principles, agreements and guidelines approved by Union representatives concerning fair employment practices, freedom of association, rejection of any form of discrimination, of forced labor, child labor [...]". Principles set out in the Code of Ethics include, among others, "Equality and Equal opportunity" consisting of a set of specific standards of conduct that apply to all Recipients of the Code.

In compliance with the provisions of the UK law (section 54 of the UK Modern Slavery Act 2015), Diasorin S.p.A, acting through its UK Branch, and Diasorin Limited issued in 2020 the "2019 Modern Slavery Statement", on a voluntary basis, outlining the procedures to operate free from modern slavery in any part of its business and supply chain and to adopt a zero-tolerance approach to these issues.

Finally, it should be noted that Board of Directors on December 15, 2023 approved the Policy on Sustainability and Respect of Human Rights which, among other things, confirms adherence to the principles of the United Nations Global Compact ("UNGC"), with the aim of promoting the culture of corporate social responsibility by sharing, implementing and disseminating common principles and values in the areas of human rights, labor, environment, and fight against corruption.

In particular, in line with the Group Code of Ethics, in conducting its business Diasorin aims to avoid any behavior, act or decision that may result in, or contribute to, a negative impact on human rights. The Group is therefore committed to promoting respect for these rights in its dealings with employees, contractors, business partners, suppliers, and by anyone who has dealings with the Company, paying particular attention to the contexts that present the greatest risks.

The Policy on Sustainability and respect of Human Rights is available at: https://int.Diasorin.com/it/sostenibilita/report

## **Topics relating to environmental management**

#### 3.7.1. Waste management

The Diasorin Group identified the main risk relating to "Waste management" in non-compliance with regulations on handling waste generated and related disposal.

The Group's handles waste in accordance with the specific regulation on the issue.



## 3.7.2. Energy efficiency, emissions and management of water resources

The Diasorin Group sees no specific risks relating to energy efficiency and management of water resources, since the company's core business is not part of an energy intensive sector nor requires relevant water consumption.

However, the Group acknowledges the relevance of this issue and is committed to protecting the environment and reducing its environmental impact, paying particular attention to reducing energy consumptions, emissions and water withdrawals: this represents an opportunity in terms of optimization and cost savings for the Group.

## 4. Ethical business practices, fight against corruption and anti-competitive behavior

## Diasorin's commitments and reference principles

With regard to the risks relating to "Ethical business practices, fight against corruption and anti-competitive behavior", the rules and standards of conduct, which the Directors and employees of all Group Companies, as well as the parties or Companies acting in the name and on behalf of one or more Group Companies must comply with, are formalized within the Group Code of Ethics and Model 231 adopted by the Parent Company.

Aside from rules and standards of conduct required to Recipients to avoid active bribery, directly or indirectly, the Code of Ethics sets out prohibited behavior to avoid passive bribery. Examples are ban on accepting gifts, gratuities or other benefits that may influence the independence of judgement, obtaining or maintaining commercial business, influencing any action or decision of any governmental officer, obtaining unjust advantage or facilitation.

The Diasorin Group does not tolerate any kind of bribery to public officials, or to any other party connected with public officials, in any form or manner, in any jurisdiction including those jurisdictions where such activity may be current practice or not legally prosecuted. The aforementioned prohibitions are extended not only to direct incentives but also to indirect incentives made in any form including via agents, consultants or other third parties.

On the basis of the above, Recipients are forbidden to offer commercial giveaway, gifts or other perquisites that may violate laws and regulations or to be in conflict with the Code of Ethics or, if publicly available, damage Diasorin image. Equally, Recipients shall not exploit their position to demand for, accept, seek or obtain promise of benefits or advantage of any kind.

Diasorin firmly believes in competition and free market and acknowledges the fundamental importance of a competitive market, where relations with competitors are based on principles of fair competition in full compliance with applicable laws.

4.3 Results

As described in the Code of Ethics "in accordance with fair trade practices, the Group does not knowingly infringe third party intellectual property rights and refrains from deliberately spreading false news and valuations that may discredit rival products and activities".

Compliance with the above is supervised and monitored by the Supervisory Body of Diasorin S.p.A. and Diasorin Italia S.p.A. who receives reports regarding violations of the Code of Ethics and verifies and assesses that the disciplinary and sanctioning system is suitable and effective

As a member of the sector association EDMA (European Diagnostic Manufacturers Association), associated with MedTech Europe the Diasorin Group has been adhering for several years to the "MedTech Europe Code of Ethical Business Practice" (hereinafter "MedTech Code "). The Code regulates all aspects of interactions between companies and Healthcare professionals/ organizations, in compliance with the highest ethical standards and with an appropriate level of transparency. Diasorin has therefore integrated the provisions of the MedTech Code into its Group Code of Ethics carrying out specific training activities over the time, also in light of the adoption of the dedicated Group procedure (GOP 23.5011 "MedTech provisions").

#### **Instruments adopted** 4.2

Below are the main tools adopted by the Diasorin Group in order to manage and reduce the risks relating to "Fight against corruption and anti-competitive behavior".

#### Audit activities carried out by the Internal Audit Function

Formal acceptance of the Code of Ethics from Group Companies' employees is periodically monitored by the Internal Audit Function of the Group. Such audits are included in the Audit Plan. The Internal Audit Function carries out spot checks, on an annual basis, on the Group Companies to assess that new hires adhere to the Code of Ethics principles. As from 2022, audits have been made easier and even more traceable on the back of the procedure computerization to accept the Code of Ethics which employees are required to abide by. The Code, in fact, has been made available on the Smart Solve system. Employees access the system which formalizes and tracks their acceptance of the Code.

Equally, gratuities, gifts and benefits are monitored, as part of the Audit Plan, through spot checks on the Group's Companies, in relation to expenses and first level employees' expense reports.

Audits are reported to the Control, Risk and Sustainability Committee and the results submitted to the Group's Board of Statutory Auditors and Board of Directors, in accordance with the current Guidelines of the Internal Control and Risk Management System, which has been recently updated on August 4, 2023.

## Training activities

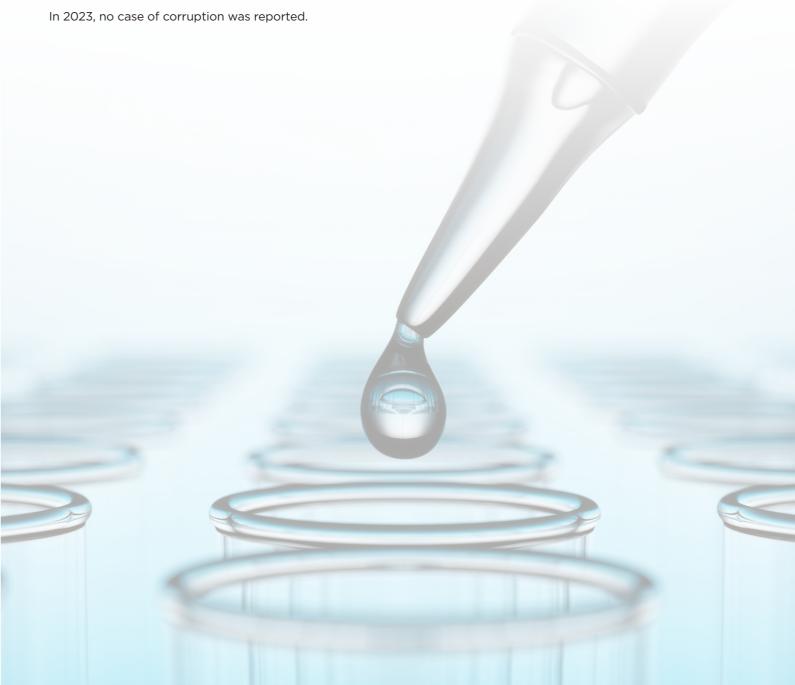
A further tool used by the Group to promote an ethical conduct of business and reduce the risk of corruption and anticompetitive behavior is represented by training activities provided to employees, with particular reference to specific sessions relating to the content of the Group's Code of Ethics, which are provided to new employees during the induction phase, along with regular training activities on topics under Legislative Decree 231/2001 and the Model.

The following table shows the number of employees involved in anti-corruption training and communication for each reporting year and includes the number of Luminex employees that received similar training or communication:

Employees involved in anti-corruption training and communication	2021	2022	2023
Executives	67	44	166
White collars	912	717	1,754
Blue collars	195	253	461
Total number of employees	1,174	1,014	2,381

Disclosure 205-2 Communication and training about anti-corruption policies and procedures del GRI Standard 205: Anti-corruption

In 2023, a frontal training course on the Special Parts of the updated models was delivered to employees of Diasorin S.p.A. and Diasorin Italia. The training and awareness-raising initiative was divided into modules dedicated to the various corporate departments involved, and dealt with the decision-making protocols applied to the corporate processes that fall within their remit. The training sessions, which were recorded to be provided to new hires, if necessary, closed with a learning test.



<sup>&</sup>lt;sup>4</sup> MedTech Europe is the European association representing the medical technological industries, from diagnosis to cure.

# 5. Quality of products and processes

## Diasorin's commitments and reference principles

In order to provide a structured management of all aspects relating to quality of products, including the supply chain management, Diasorin's and Luminex's manufacturing facilities adopt a Quality Management System in compliance with the European Directive IVD MD 98/79 EC, and European Regulation 2017/746 on in vitro diagnostic medical devices (IVD-R), EN ISO 9001:2015 standards (Quality Management System Requirements), UNI EN ISO 13485:2016 / A11:2021/ (Medical Devices. Quality Management Systems. Requirements for Regulatory Purposes) - in compliance with the US Code of Federal Regulation ("21CFR Part 820" Food and Drug Administration) - and in accordance with local regulations applicable to markets where the Diasorin Group's products are registered and distributed.

An example is the NMPA Regulation which the new Chinese facility is required to abide by.

With the exception of Luminex's, all manufacturing facilities that are part of the Diasorin Group and distribute their products on the European market received in 2022 the IVD-R certification for the Quality System, through audits by the regulatory bodies. Furthermore, manufacturing facility are completing the certifications of products to comply with regulatory measures. Luminex's facilities will be audited and certified for the Quality System in accordance with the IVD-R requirements in 2024.

The IVD-R Regulation entered into force for certain classes of products in May 2022, replacing the previous EU Directive 98/79/EC. The European Commission approved the extension of the transition period in compliance with the Regulation and the deadline will be on May 26, 2027. The Group is working to comply with the deadline provided above.

Due to the United Kingdom's exit from the European Union, Diasorin was required, in accordance with the deadlines provided, to adjust certain procedures and processes to the different Regulations adopted in the UK where the Group actively operates. To date, the situation is constantly monitored in order to better respond to the ongoing developments.

Where possible, Group companies undertake to consult consumer protection associations for the projects that have a major impact on customers. Behavior standards adopted by Group companies in dealing with customers are inspired by safety, assistance, availability, respect and politeness aimed at mutual trust, strong cooperation and high technical expertise. The primary objective of the Group is to fully satisfy its customers, creating a relationship based on honesty, fairness, efficiency and professionalism in compliance with the obligations of both parties and with the laws and rules contained in the Code of Ethics.

## **Instruments adopted**

The following provides the main instruments adopted by the Diasorin Group to manage and mitigate the risks relating to "Quality of products and processes".

#### Organizational structure of the Quality Management

The Corporate QA&RA&CA Function (Quality, Assurance, Regulatory Assurance and Clinical Affairs) reports directly to the Chief Executive Officer of Diasorin S.p.A., thus ensuring the independence and authority necessary for the Function to ensure the utmost attention to the adoption of regulatory demands and global Quality principles and their timely implementation. It is a Corporate organization and plays a transversal reference role both for all manufacturing facilities and commercial branches, ensuring the effective and efficient application of the Quality System for the whole Diasorin Group.

The Corporate QA&RA &CA Function is responsible for:

- · Monitoring the new regulations applicable to the IVD MD sector and communicating them to manufacturing facilities and commercial branches;
- Supporting facilities and subsidiaries in implementing new provisions that have an impact at a Group level, managing or supervising specific inter-site projects;
- Harmonizing Quality Systems rules across all facilities and subsidiaries through Group Operating Procedures (GOPs) and ensuring their correct application, at a local level, by facilities and subsidiaries;
- Monitoring compliance with the Quality System (QS) requirements within the Diasorin Group by means of Internal Audits, either announced or unannounced;
- Monitoring customers' complaints at Group level;
- Supporting all facilities and companies on audit activities carried out by Third-Parties;
- · Monitoring that the results of Third-Party's or Corporate audits received by a single site are shared with the others in order to allow a cross-assessment to identify QS non-compliance and resolve it promptly, with a harmonized approach;
- Supporting sites on Medical Oversight and implementing product recall procedures;
- · Supporting sites in monitoring the performance of Diasorin' critical suppliers.



In the second half of 2021 and in 2022 and 2023, Diasorin started to integrate quality processes within all Luminex sites in accordance with Group standards. In particular, in the last two years, Quality and Regulatory processes were extended to all Luminex sites.

The "Corporate QA&RA&CA" Function monitored the following projects in the last years:

## A) Transposition of recent new regulations

- · With reference to Diasorin manufacturing facilities, in 2022 the company completed its inter-site project, started in 2017, concerning the adjustment to the new European Regulation 2017/746, which replaces the current European Directive IVD MD 98/79 EC concerning the QMS (Quality Management System), thus obtaining the resulting CE IVD-R certificates. The certification of products is still in progress and, according to the risk class of products, the company is working to obtain the certification according to the deadlines required, in any case by May 2027.
- Over the last years, all Diasorin's and Luminex's manufacturing sites successfully passed the QMS audits conducted by their Notified Body, the US Food and Drug Administration and the Competent Authorities of the Export Countries where Diasorin and Luminex products are registered and distributed; the Company was therefore able to maintain the Certifications and approvals necessary to distribute in Export Countries, keeping the Group's business unaltered;
- With regard to the new Chinese facility, in 2023 construction and validation of premises, plants and manufacturing equipment was completed and manufacturing processes validated. These manufacturing processes concern the first products that will be evaluated and approved by the Chinese Regulatory Authority (NMPA). A new procedural schedule was created to support the operational part of the manufacturing process and allow the distribution of products produced in China as soon as the certification is obtained following the site audit scheduled for early 2024 by the NMPA.

#### B) Maintaining certified quality systems of Diasorin Group's manufacturing sites

With reference to the quality system kept by Diasorin's sites, the following is a summary table of the number of audits carried out over the last three years at the Group's manufacturing facilities. Audits were carried out by the Notified Bodies and various Competent Authorities of the Export Countries where Diasorin products are registered and distributed:

Group's manufacturing facilities	2021	2022	2023	Total sito
Italy, Saluggia	1	1	3	5
United Kingdom, Dartford	1	2	3	6
Germany, Dietzenbach	1	1	1	3
USA, Cypress	3	2	3	8
USA, Stillwater	2	2	1	5
Luminex's sites (Austin, Chicago, Madison, Toronto)	3	6	10	19
Total year	11	14	21	46

From 2021 to 2023 an upward trend was reported in the number of audits received by Notified Bodies, the US Food and Drug Administration and certain Competent Authorities from Export Countries (Canada, Brazil), with a significant peak in 2023.

All facilities passed the audits in the three-year reporting period. No indication of critical issue having an impact on the Group's business was found.

#### C) Improvement and harmonization projects among Diasorin facilities:

- In May 2021, the Company completed the implementation of the inter-site project initiated in 2018 and sponsored and managed by the "Corporate QA&RA&CA" Function with the aim of implementing, in all the Group's sites and at Corporate level, the same software for the harmonized management of QMS aspects on an electronic platform (Smart Solve), sharing the same rules and methods. Unlike the initial project, the Company planned two supplementary modules with a focus on training planning and registration and on the management of the quality system's documents; the implementation of the system was completed at the new Chinese site in 2022. In 2023, the company continued the activity started in January 2022 for the implementation of the SmartSolve platform. Such activity will be completed in 2024 and 2025, in line with the project timeline;
- In 2023, Diasorin launched a new project to adopt a harmonized process among all Group's sites for the validation of manufacturing processes to ensure a common method that is perfectly aligned with the guidelines and requirements of QMS applicable. The definition and shared implementation of a Group procedure will be completed by early 2024, and then implemented locally.
- In 2023, the Diasorin Group's Quality and Regulatory procedures (Group Operating Procedure) were transposed to the Luminex's sites, to ensure a harmonized management of related processes and in compliance with the QMS requirements applicable. The transposition to Luminex also concerned some Group's procedures pertaining to other Bodies with transversal responsibility over several Diasorin/Luminex's sites. This activity will continue in the coming years on the basis of needs and priorities defined by such Bodies.

#### Supply chain management

The supply chain management is crucial to ensure that products and services purchased comply with the Group's quality requirements and local regulatory requirements

A screening activity was carried out to understand the current supply chain management of the Luminex's facilities acquired in 2021 and assess the opportunity and the best procedures for harmonizing processes across the Group, to be carried out in collaboration with Quality managers.

The following paragraph provides the main evolutions of the Group supply chain management and the key instruments adopted.

#### Reorganization of the supply chain

In the past years, the organization of the supply chain management of the Diasorin Group envisaged that "critical" purchases (i.e. products and services with a direct impact on compliance with the requirements of the end product) were mainly managed locally by the Group's manufacturing sites, with the exception of some categories of purchases which, as they are relevant for several manufacturing sites due to the high risk associated with the impact on the finished product or due to the high unit value, were managed before the introduction of Diasorin S.p.A holding in 2022, at Corporate level, by the former Global Procurement function (today headed by Diasorin Italia S.p.A) and represented the largest share of the Group's purchases.

In order to increase supervision and efficiency, in 2017 the Diasorin Group began to reorganize the entire process of the supply chain management, with the aim of centralizing and progressively harmonizing the purchasing processes of manufacturing Companies and, consequently, acquiring greater central control over Group's suppliers.

The project, which to date does not include the Luminex Companies and whose implementation ended in 2022, is structured along three main axes:

#### Organization

Redefinition of central and local responsibilities and a central role assigned to the Global Procurement Department to handle purchases at Group level; to this end, the corporate Purchasing team was reorganized and strengthened with new hires in order to implement a central governance activity that works closely with managers at local level, through business reviews and regular meetings. This first stage, completed in 2020, was followed in 2021 and 2022 by a second stage aimed at identifying staff to reinforce local levels and ensure centralized supervision of some specific purchases with a strong territorial identity.

#### **Process standardization**

Through the harmonization of the different local purchasing processes that had been previously managed independently by manufacturing branches through various tools and information systems; purchasing guidelines were approved and distributed in 2020, with the dual purpose of defining rules to be applied locally within the Purchasing department and instructing on rules, behaviors and best practices those who carry out purchasing activities, even though they do not belonging to the Purchasing department; in addition Group Operating Procedures were issued to make part of the Guidelines more effective.

## **Management efficiency**

This topic involves the identification of purchases that needed to be managed at central level (e.g., suppliers shared by several manufacturing facilities) and those that need to be managed at an intermediate level given the territorial nature of some supplies. A centralized reorganization was implemented and the relevant designated parties were identified on the basis of the above findings.

The project involved the introduction of an IT cloud platform (BRAVO), at Group level, for complete management of relations with suppliers, starting from qualification to the drawing-up of contracts, including negotiation. This long-term project, which initially envisaged 4 modules with the addition of a fifth one, was completed in 2021. After a first phase during which, in 20202, the platform was implemented at Diasorin S.p.A. (since 2022 Diasorin Italia S.p.A.) and Diasorin Inc. companies, the adoption of the modules was extended to and completed, in 2021, in all the immunodiagnostic facilities of the Group, including the Chinese facilities.

Finally, a screening activity will be carried out to assess opportunities and ways to extend the platform and its procedure system also to the molecular manufacturing facilities and to the newly acquired Luminex Corporation.

#### Procedure System at Group and local level

The immunodiagnostics division of Diasorin formalized the principles to be applied -at Group level as part of the supply chain management - to the Group's Operating Procedure "Supplier Management" and to the Diasorin Group's Operating procedure "Procurement Portal: Supplier Qualification". Both procedures apply to all purchases of the Diasorin Group.

The Procedure provides the guidelines to follow at local level in the various stages of the supplier management process and defines a clear allocation of responsibilities between the Company and the relevant Group's Corporate Functions and Departments.

It should be noted that Luminex facilities are excluded from the application of the Procedures mentioned above as they are closely related to the use of BRAVO software for the operating process.

In 2022, the Corporate QA required Luminex QA-Supplier management Team to make a comparison between their procedural structure concerning QMS requirements for the selection, qualification and monitoring of suppliers, and the rules in force for the rest of the Diasorin Group whose QMS requirements are defined in the Group's operating procedure described above. The aim of the comparison was to improve and/or adjust Luminex's process to Diasorin's process. Despite Luminex is not using the BRAVO software as an operational management tool, the comparison helped understand the existing differences and align - as far as possible - the process to ensure compliance with the Quality System requirements.

Starting from the procedures currently in force at Luminex Companies, Diasorin is assessing the possibility of harmonizing and adjusting as much as possible the procedures of the Companies acquired in 2021 to the procedures of the Diasorin Group's companies.

Below are the main requirements formalized within the Group Procedures mentioned above:

- · use of a multifunctional approach to select suppliers and formalization of the criteria and methods adopted in this stage;
- classification of suppliers on the basis of the risk category associated with the quality of product and safety;
- preparation of a documentation mapping the technical requirements of products being purchased. Such documentation shall be included in the contractual documents, along with clauses which contractually bind suppliers to inform Diasorin of any change in the technical requirements of the product;
- management of supplier changes that have to be approved at local level and communicated to central Departments;
- implementation of activities to monitor suppliers at local level (e.g., acceptance tests, verification of the certifications attached to the products, audits of suppliers, etc.).

To promote higher harmonization with Group processes, each Diasorin manufacturing site was required to set up local procedures covering the management of suppliers and purchases of products and services, in order to ensure quality, safety and effectiveness of the finished product on the basis of the Group Procedures.

In 2020, specific procedures were introduced concerning the use of the BRAVO platform. These procedures were implemented and extended, in 2021, to all immunodiagnostic sites, in line with the platform implementation.

#### 5.3 Results

In 2023, following the end of the COVID pandemic, the Diasorin Group resumed the activities to monitor its suppliers, mainly through on-site audits or, in exceptional cases, through remote audits.

2023 audit activities were conducted on the basis of a careful risk assessment, in line with 2022.

In 2023, audits conducted on suppliers increased compared to the previous year.

Specifically in 2023, 17 audits were conducted on critical suppliers for the Diasorin Group (10 in 2022), including 8 Corporate (6 in 2022) and 9 Local (4 in 2022). No significant non-compliance emerged from the audits, in line with 2021-2022 period.

In 2023, Luminex facilities conducted a total of 12 supplier audits (10 in 2022), classified as Local according to Diasorin procedures.

Following the pandemic emergency that marked the 2020-2021 reporting period and, although to a lesser extent impacted also 2022, levels of variability remained high due to the irregular trend in inflation and the cost of raw material that impacted global supplies. This volatility had direct consequences on purchase costs as a result of economic fluctuations between periods of expansion and contraction in the 2020-2022 period and, to a lesser extent, in 2023. The Group is structured to cope with this instability, which is promptly managed in order to minimize its impact on the Group's manufacturing structure.

Furthermore, the Procurement Department endeavored to understand the extent of certain critical points in relation to the animal wellbeing along the value chain. The Management is assessing the best approach to be adopted in order to meet its stakeholders' expectations in a proper manner, since the Group uses serums of animal origin, albeit in low percentages and in full compliance with current regulations. In this regard, where possible, the Company is working to identify alternatives that are no longer animal-based.

## 6. Customer relations and customer satisfaction

## Diasorin's commitment and reference principles

Group companies are committed to providing Customers with quality products and services, in addition to a reliable support aimed at creating a relation of mutual trust, collaboration and technical and scientific professional expertise, paying particular attention to the ongoing evolutions of healthcare.

The main objective of Diasorin is fully satisfying its customers, building a relation based on honesty, fairness, efficiency and professionalism in accordance with the obligations arising from supply contracts between both parties and operating in total compliance with the laws and rules contained in the Code of Ethics.

In order to fully manage all the aspects related to quality of products and services provided, Diasorin adopts a Quality Management System in compliance with ISO 9001:2015 standards "Quality Management Systems" and ISO 13485:2016 / A11:2021 "Medical Devices - Quality Management Systems" and with requirements of the QMS USA of 21CFR Part 820. The company also adopts a structured system to monitor customer satisfaction, as described below.

In its relations with customers the Group is committed to meeting its stakeholders' -current or potential customers, professionals, scientific community and, more generally, citizens - training and educational needs concerning scientific and medical issues; to this end, Diasorin promotes and supports activities in the field of Public Health.

## 6.2 Instruments adopted

The quality control system adopted by the Group companies covers all operating and supporting processes: from design to manufacturing, launch on the market up to after-sales supervision of the products. Such quality control system is extended to all company functions involved in the different stages of product life, also after delivery of the product to the customer and when collecting customer feedback. In order to improve the process, monitoring the performance of products on the market and of services provided by Diasorin to its customers is extremely important for measuring and analyzing quality levels achieved.

Group's companies implemented dedicated methods to ensure that customers feedback reach the company and share them across the company; data are processed to verify that the product or the service provided is in line with customer expectations. On the basis of the information gathered and processed, continuous improvement activities are then planned and implemented.

The Group implemented a dedicated internal procedure in accordance with regulatory requirements and relevant amendments: "Diasorin Group Customer Satisfaction Survey" that aims at defining the manners through which the Group can regularly monitor the Customer Experience. At least every two year a specific survey is implemented and coordinated by the "Quality, Marketing and Service Corporate" Department. This activity gradually consolidated over time and now is carried out on an annual basis through two survey waves (on a half-yearly basis), which involve different customer segments. The increase in the frequency of the survey enables the Group to promptly implement corrective actions if the survey gives evidence of any critical issues. As from 2022, Customer Satisfaction survey has been extended to all Luminex Companies.

The activity has been carried out and integrated over the years with the support of the Teleperformance company.

## Relational

Extended telephone interviews, carried out on a half-yearly basis both to laboratory managers and to users operating with Diasorin instruments:

#### Transactional

E-mail surveys to users who interact directly with Diasorin staff after technical support; surveys are addressed to Customers after technical support, over the year.

Surveys concern the following:

- Analyzer:
- Assay Products;
- Order Entry (Supply Chain);
- Sales Representative;
- Field Engineer;
- Application Specialist;
- Technical Support;
- Benchmarks against competitors.



Survey results are tracked in real time on a specific web portal managed by the supplier and are differentiated by country: each Group company has access to data relating to its country. A detailed half-yearly report is submitted to the management to assess the results and trends and decide any corrective actions. The portal has been configured so that to generate immediate opening of hot case file in the event of a low score. The involved subsidiary is thus required to implement a "recovery plan" that will be disclosed on the Portal.

In light of the half-yearly findings, actions are implemented globally to increase and make interaction with customers more active through the direct involvement of Managers of the concerned area, in order to better intercept emerging needs also from a training point of view.

The Customer Satisfaction Survey has provided the basis for surveys on products, in compliance with the IVD-R Regulation. More details are provided in the above: "Quality of products and processes".

In addition to this internal procedure, Diasorin Group's companies - in agreement with the relevant Scientific Associations in the sector - actively participate in the organization of events on topics of current interest. These activities aim also at training laboratory staff from a scientific point of view, helping to enhancing skills and furthering the latest scientific information. Events involving leading healthcare professionals, including institutional members (such as the Higher Institute of Health in Italy) are proactively supported.

In 2023, Diasorin attended the main international events such as the Eruomedlab, the Clinical Virology Symphosium (CVS), the European Congress of Clinical Microbiology and Infectious Diseases (ECCMID), two conferences organized by the American Association for Clinical Chemistry (AACC) and dedicated to infectious disease and, more generally, biochemical laboratory, also through direct meetings with customers.

Italian initiatives included the events organized by Amcli, Sibioc, Sipmel, Siml, Elas and the Risk Management Forum

In 2023, Diasorin implemented, at a global level, communication initiatives targeting urgent care laboratories through Clinical Specialist and Medical Liason Specialist, which help communication and exchange of information between laboratories and the clinical world.

#### 6.3 Results

In 2023, the Customer Satisfaction's survey activity involved around 1,200 customers in 20 countries with reference to the Group Companies that had carried out the survey in the past. A further 1,200 customers have been added by the Luminex Company. The selection of Customers involved in the survey had the primary objective of identifying a homogeneous and representative number of Customers (approximately 30%) for each Country where the Group operates directly through its subsidiaries.

The use of the platform developed with Teleperformance highlighted a high degree of customer satisfaction for the services provided by Diasorin (excluding Luminex Companies). The overall satisfaction level increased to 8.89 out of 10, up from 8.8 in the previous year. Luminex Companies reported an overall customer satisfaction equal to 8.7, up from 8.5 in the previous year.

Diasorin's current operating and manufacturing activities require the Customer Satisfaction to be constantly monitored. For this reason, the Group aims at repeating this survey every year, assessing customer satisfaction through a regular and

## 7. Research, innovation and technological excellence

## Diasorin's commitments and reference principles

Innovation and technological excellence are key drivers in Diasorin Group's strategy to implement its Mission and Ethical Vision. To this end, the Group is committed to implement a consistent staff policy focused on selecting talented and skilled professionals in the field of Research and Development that may contribute to developing new technologies, products and processes promoting, at the same time, training and sharing of know-how at both national and international level.

## **Instruments adopted**

Thanks to the Group Innovation Process led by the "Innovation" Function, the company has implemented structured and quality strategies and plans.

This process is shared by all the Group's businesses and companies and arises from the need to ensure a structured approach to the evaluation of new business opportunities concerning Immuno-diagnostic Kits, Molecular Diagnosis Kits or analysis platforms, allowing, therefore, the start of Product Development activities for the most promising projects, in terms of value and innovation.

The corporate strategy provides the scope for the selection of innovative ideas that, through the Innovation Process, are gathered through either external sources, such as scientific community networks, Key Opinion Leaders and Accademia, or "internal" sources, directly by the Diasorin Group functions (Quality, R&D, Marketing, etc.).

Opportunities are evaluated through a "Stage and Gate" process, as shown below.

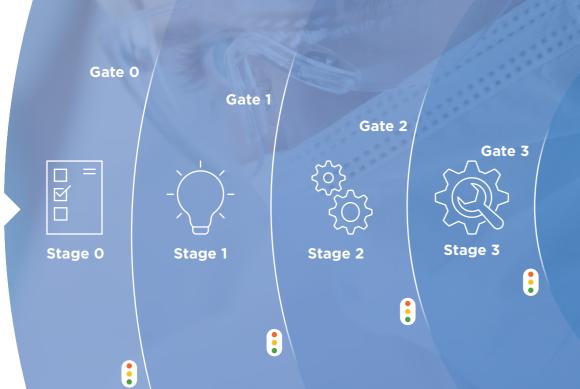


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## THREE LEVELS **"STAGE & GATE ARCHITECTURE**

PM structure to coordinate activities throughout the funnel

**Committees** for the collection of innovation ideas



Each innovative idea is analyzed throughout the funnel in increasing level of detail with 6 lenses of analysis



Strategic Fit/ **Rationale** 



Market size



**Economics** 



**Technical Feasibility** 



Regulatory, **Quality and Clinical Affairs** 



**Project** and risk assessment In June 2021, the Company introduced Gate 0 that allows to:

- a) preliminary verify that the proposed idea is consistent with the macro strategic indications;
- b) assign a priority level;
- c) preliminary assess the target indication/utility;
- d) provide a preliminary budget for the "proof of concept" and "wet chemistry" activities.

A Project Management structure within the Innovation Function and a governance dedicated to the process ensure that each idea is analyzed and assessed in each gate where the hypothesis or development proposal can advance to the next stage, rejected or put on hold for additional analyses.

In Gate 3 the project is included in the Group's PDMP (Product Development Master Plan). This document is monitored and regularly updated by the Corporate R&D Department, which provides information on the Group's active projects for each development phase (pre-feasibility, feasibility, validation, industrialization).

In order to ensure a structured assessment process, emerging innovative ideas are classified into 3 different categories that are valid for both kits and tools:

- "Expand" opportunities are ideas of new kits or tools for the market and through which Diasorin can expand the IVD market (in-vitro diagnostics);
- "Advance" opportunities are either ideas of kits or tools that are already on the market but not yet in the Group's portfolio or solutions that are already present in the Group's portfolio and can be integrated with new functions, adjusted to have better performances, or delivered through different technologies to increase Diasorin's market shares:
- "Sustain" opportunities are ideas aimed at improving the efficiency of kits, current tools or industrialization process in order to offer the market products with better margins for the company while maintaining the same quality features.

Under ordinary conditions, in addition to ensuring that only products of proven value are launched on the market this process makes Product Development more efficient and faster, since gaps are fixed starting from the innovation phase.

Work is divided by projects or processes, creating dedicated cross-functional teams (thus, removing the traditional functional structure) and identifying the actions to be carried out to ensure quality to the process. This is crucial to allow a rapid and effective adjustment to market needs.

The current process carried out at the newly acquired Luminex Corporation is in line with Diasorin Group's procedure; harmonization and integration of these processes are under way.

#### 7.3 Results

In the second quarter of 2023, Diasorin received approval for the new MR-proADM™ immunodiagnostic assay in all countries accepting the CE Mark. The assay was developed in collaboration with BRAHMS for use on the LIAISON® XL platform and is intended for the detection of a biomarker in human serum/plasma for disease severity and prognosis in severe infections and sepsis.

In June 2023, Diasorin received approval for the new LIAISON® Legionella Urinary Antigen Immunodiagnostic kit in all countries accepting the CE Mark, for detection of specific antigens of Legionella pneumophila bacterium in urine. The assay is aimed at identifying all L. pneumophila species (SG01 and non-019-, as well as other pathogenic species such as L. micdadei and L. longbeachae).

In the 3rd quarter of 2023, Diasorin received approval from the US Food and Drug Administration (FDA) for the distribution of the LIAISON® QuantiFERON-TB Gold Plus test, developed with a specific reagent. This product reduces hands-on time for laboratory user and has fewer risks associated with handling of product components. The product allows an increasing use of the test for latent tuberculosis in the USA on human plasma samples. In the same period, the test was validated to be distributed in markets accepting the CE mark.

In the 4th quarter 2023, Diasorin submitted to the FDA the file related to the new LIAISON® LymeDetect that uses the QuantiFERON® technology with specific Borrelia peptides to determine cellular immunity, combined with detection of IgG and IgM antibodies The test is designed for early detection of borrelia infection (Lyme disease) and is developed in partnership with QIAGEN. The product, once approved by the US Food and Drug Administration, will strengthen Diasorin's offer of innovative products for the diagnosis of borreliosis, which is an increasingly growing market in the US. In 2023, Diasorin received the CE and FDA approval for the distribution of VZV IgG HT, a new high throughput assay based on the LIAISON® XL, platform, for the detection of specific IgG antibodies to varicella-zoster virus (VZV), in human serum or plasma samples.

The following are the products under development in 2023



HCV HT: a new high throughput assay based on the LIAISON® XL platform for the detection of specific antibodies to Hepatitis C virus in human serum or plasma samples.

TrAb: : a new assay on the LIAISON® XL platform for the detection of auto-antibodies against the TSH receptor in human serum or plasma and intended for the diagnosis of Graves' disease - an autoimmune disease affecting the thyroid.

Aldosterone (Anti-metatype antibody): a new assay based on the LIAISON® XL platform for the determination in human serum/ plasma/urine of the Aldosterone hormone. The assay is designed for use of anti-metatype antibody capable of improving the diagnostic performance and alignment with mass spectrometry analysis.

Anti-HDV: as part of a development agreement with the U.S. Gilead Science, in 2023 the company studied the analytical and clinical performance of the assay based on LIAISON® XL platform for the determination of specific antibodies against Hepatitis Delta virus in in human serum and plasma samples. The results of the studies will be submitted to the FDA in the first quarter of 2024 to subsequently receive authorization for the distribution in the United States.

Streptococco pneumoniae urinary antigen: a new assay based on LIAISON® XL platform for detection of specific for the different strains of the Streptococcus pneumoniae bacterium in human urine samples

CMV IgG plus: a new assay based on LIAISON® XL platform for the detection of specific antibodies against the CMV virus in human serum/plasma samples, standardized with the World Health Organization (WHO) reference material.

Along with the projects of product development described above, in 2023 experimental, research and proof of concept activities were carried out in 2023 the area of Chronic Inflammatory Bowel Diseases, Respiratory Infections and immune reconstitution in subjects undergoing allogeneic stem cell transplantation.

Along with the strategy to extend the offer of new diagnostic tests or improve products in order to deliver improved and appreciable performance, the company is developing new platform to enter new market segments. In particular, the LIAISON® XS platform, designed for small size laboratories, was launched in Europe in 2019. Its launch outside Europe (the United States and China) began in 2020 and continued in the following years. Pre-existing and new generation immunodiagnostic products are validated also for the LIAISON® XS platform. A further evolution concerning Diasorin's analyzers is the development of new instruments with the aim of strengthening the company presence in segments where the LIAISON® XL is already present.

With regard to Molecular Diagnostics:

In September 2022, the Simplexa COVID-19 assay on the LIAISON® MDX platform received FDA approval for its distribution. This assay allows detection and differentiation of SARS-CoV-2 from nasopharyngeal swabs, and has had a major role in addressing the global pandemic.

In November 2022, in response to the health emergency, an Analyte Specific Reagent (ASR) was included in the catalogue for the detection of Monkeypox, highlighting the company's flexibility in addressing emerging needs.

Again in November 2022, the Simplexa cCMV assay on the LIAISON® MDX platform received FDA approval. This molecular diagnostic test enables direct detection of cytomegalovirus (CMV) DNA in both saliva swab and urine specimens from babies 21 days old or younger.

In March 2023, the Simplexa COVID-19 & FLU A/B assay on the LIAISON® MDX platform received FDA approval. This assay, which was CE marked in September, can detect and differentiate influenza A, influenza B, and SARS-CoV-2 viruses in human matrix from nasopharyngeal swabs.

In December 2023, the ASR for GAPDH (glyceraldehyde-3-phosphate dehydrogenase), a pair of oligonucleotides designed as an internal control, was successfully launched on the American market. This ASR is used in association with others for the determination of specific targets, contributing to the accuracy and reliability of molecular diagnostics.

In the same month, the development of the Simplexa Candida auris assay on the LIAISON® MDX was successfully completed. The molecular diagnosis of Candida auris has a key role in treating fungal infections, providing timely and specific solutions to address the growing concern related to this emerging pathogen.

These developments reflect the ongoing commitment in research, innovation and expansion of molecular diagnostics solutions, addressing the dynamic needs of the healthcare sector and contributing to the fight against infectious diseases.

The following provides the number of PDMP projects on product development at December 31 for each reporting year:

Reagents for Immunoassay	2021	2022	2023
Pre-feasibility	2	3	5
Feasibility	10	0	4
Validation	7	7	5
Industrialization	0	3	4
TOTAL	13	13	18

Reagents for Molecular *	2021	2022	2023
Pre-feasibility	1	5	9
Feasibility	6	5	5
Validation	6	5	8
Industrialization	18	16	15
TOTAL	31	31	37

<sup>\*</sup> In questa categoria sono inclusi: Assays, ASRs ("Analyte Specific Reagents"), Aries, Verigene e Non Automated

Instrument projects (Immuno + Molecular + Licensed Technologies)	2021	2022	2023
Pre-feasibility	2	5	10
Feasibility	19	13	14
Validation	24	24	18
Industrialization	-	-	6
TOTAL	45	42	48

# **Employee management**

## 8.1 Diasorin's commitment and reference principles

The Diasorin Group's value increased proportionally to the value of people who worked and still work at Diasorin. Following the acquisition of Luminex, Diasorin has become even more international, strengthening its presence both in the U.S. and in Europe. Against this new backdrop, the challenge of the Human Resources is to drive and support the company culture evolution through the development of a People Strategy that takes into account diversity and is able to handle such diversity in an inclusive manner, by finding global and local solutions to maximize the "Culture of Merit".

People growth is part of Diasorin's history and is driven by three main guiding principles that apply to the whole Group:

#### **LEADERSHIP**

Management competence, that is a mix of expertise and sensitivity, business acumen, skills and experience, which makes it possible to recognize and assess the contribution of each single individual in relation to a collective result;

#### **ENGAGEMENT**

sense of belonging with a strong identification with "the Diagnostic Specialist" mission, as well as the ability to outline a clear long-term Vision with agility and flexibility to achieve common and shared objectives;

#### **TALENT**

ability to turn the strategy vision into concrete action, thanks to the distinctive skills of People who work with passion and energy, without making any compromises between speed and quality of execution. The work of each employee is crucial to achieve the end result. Each Employee's job is essential to reach the end result.

This commitment, which is formalized in the "Human Resources Strategy" has a Culture of Merit as key element and aims at nurturing and developing a culture of excellence within the Group. With specific reference to cultural integration activities, the HR team and Management have continued the path of cultural integration with passion, steadfastness and determination, including through the reinterpretation of the Company's values. This path confirmed Diasorin's DNA and led to the definition of "Diasorin Leading Values", basis of business values along with the Code of Ethics of the Company.

Diasorin Leading Values are:

## **RESULTS DRIVEN**

demonstrate an unwavering commitment to achieve results

# **ACCOUNTABILITY**

take responsibility, act with integrity

## **CUSTOMER FOCUS**

our customers are our top priority

## INNOVATION (CRITICAL THINKING)

transform new ideas into services and solutions that bring value for patients and

## **OPERATIONAL** EXCELLENCE

strive for excellence and long-term success

## **CULTIVATING A POSITIVE CULTURE (CARE)**

build a "We-Company" through positive, inclusive, uplifting workplace

The adoption of a Model shared among Group's employees makes it possible the real dissemination and sharing of corporate culture and common value.

The Human Resources management refers to the Group's Code of Ethics which sets out a set of rules and standards of conduct to which the Group is required to abide by, concerning:

- Employee management policies: "Any form of discrimination against employees or staff members is prohibited. All decisions regarding personnel management and development are based on considerations of merit and/or correspondence between expected profiles and those of staff members. The same consideration applies to the decision to assign employees to different roles or positions".
- Employee empowerment and management: "In managing hierarchical relations, company stakeholders undertake to guarantee that authority is exercised fairly and correctly, avoiding any type of abuse. Requesting, as something due to a superior, services, personal favors or any other form of conduct that infringes this Code of Ethics constitutes an abuse of position of authority. Each manager is required to use and fully exploit all the professional competencies of the structure, activating available levers to promote development and professional growth of personnel".
- Equal Opportunities: "Diasorin is committed to providing equal opportunities to all its employees, both at the workplace and as regards career advancement. The supervisor shall ensure that, with regard to all aspects of employment such as recruitment, training, remuneration, promotion, transfer and termination, employees are treated according to their ability to meet job requirements, avoiding any form of discrimination, in particular discrimination based on race, sex, age, nationality, religion and personal beliefs".

In 2023, the Diasorin Group was engaged in the implementation of a ESG 2023-2025 plan, approved by the Board of Directors of the Company on December 1, 2022.

The Plan provides for specific areas of intervention in social field, in particular the definition and implementation of "Principle of Merit" in line with the new configuration of the Group following the acquisition of Luminex and based on Diasorin's culture and values. The main objective of these principles is to promote talent within the Group, while ensuring equal opportunities regardless of gender, status, race, religion or any other form of discrimination.

In 2023, all the Environmental (E), Social (S) e Governance (G) objectives in the Plan set for the year were achieved and, in the area of Human Resources the company defined the Principles of Merit which describe the people management and development strategy inspired by Diasorin's DNA.

Merit is based on three basic principles:

- · Attracting, engaging and retaining key strategic resources as well as aligning the actions of management and all employees with the goal of creating value for our stakeholders;
- Rewarding employee performance and commitment based on individual contribution to achieving company results by promoting the creation of successful teams;
- Ensuring that each employee has equal opportunities to improve their skills and grow, by fostering diversity and inclusion.



Principles were defined for the purpose of supporting:

- Culture: including the measurement of performance and behaviors as well as the individual contribution of employees and the human relations, which are all essential elements of our culture.
- Diversity and inclusion: valuing and promoting the unique talents of all current and future employees, without discrimination.

The Principles of Merit will be implemented in 2024 and 2025 by empowering the management and implementing projects driven by the Human Resources Team.

## 8.2 Instruments adopted

The following provides the Diasorin Group's main instruments to manage and reduce risks (or where applicable, to address opportunities) as detailed in paragraph "Identification of risks and opportunity" in relation to employeerelated topics.

"Diasorin Leading Values" and Performance Management

The values adopted by the Diasorin Group combine and balance the characteristics of the Company's DNA, on which nurturing and developing Talents.

The main objectives of Diasorin Leading Values are:

- creating a common language for all the Group's employees;
- clarifying expectations on objectives and results;
- making the recruitment procedures easier, by sharing the values and characteristics required to candidates;
- structuring the assessment of behaviors;
- promoting the culture of Merit.



With regard the assessment of Performance and Behaviors it should be noted that Diasorin carries out an annual process of performance management based on the Culture of Merit which applies globally to all Company's employees. The Performance Process fosters a continuous dialogue between managers and employees on their contribution to the company's growth and the behavior required to achieve the objectives set. This approach makes it possible to fairly promote the growth of employees and define individual development plans characterized by qualified and inclusive training that may represent an opportunity to enhance talent of each employee.

In this regard, in 2023 to strengthen the approach above the Human Resources team worked to make some improvements to the Performance process, which will be implemented from 2024. It should be noted that all employees at the Group level will be evaluated through the same matrix, which takes into account goals and conduct in line with the Diasorin Leading Values, and through the same process in a single information platform. This aims to carry out fair and consistent evaluations. As a result of the integration with Luminex and with the purpose of enhancing mutual dialogue and sense of responsibility within the organization, the Performance process was enriched with a formal time for employee selfassessment.

The evaluations resulting from the 2024 Performance Process will be the basis for Merit processes relating to the following financial year.

## Training activities

Diasorin is committed to ensuring quality, fair and inclusive training that may be considered as a learning, personal and professional opportunity to all employees. Skills development is one of the key pillars to accomplish the company mission.

To this end, training needs of each employee are analyzed and identified thoroughly on the basis of business priorities, inputs from Heads of Department and taking into account objectives deriving from the regular assessment process.

Every year the Company identifies macro-themes/focuses in order to plan and develop activities aimed at adjusting the technical and cross-functional skills required to support the business.

Training programs are held by either internal or external qualified staff, through mixed learning modes, either remotely or in person, giving priority to in-house training paths in order to enhance employees' knowledge and skills.

An example of in-house training is training addressed to technical staff in charge, in each region, of equipment installation and maintenance at the customers' premises. The employees in the Service area, in fact, undergo training that is entirely managed and monitored by colleagues who work in the same area at Corporate level.

Conversely, external training covers various areas. In 2023, courses concerned performance management, courses aimed at improving Management leadership skills, handling relationship and promoting dialogue among colleagues, by increasing the employees' sense of belonging, as well as health and safety courses.

As regards the tools used to ensure employees' access to in-person and remote training, each site continued to use multimedia platforms considered to be most effective on the basis of the Group guidelines on training activities.

In 2023, the following are examples of training courses aimed not only at improving technical skills, but also at reinforcing the employees' soft skills:

#### Training for technical skills

- Lean Manufacturing
- Project Management
- Industrial Engineering
- Compliance

#### Training for soft skills

- People Empowerment
- Hiring excellence
- 360 Leadership Training
- Problem Solving & Decision Making



The Company carried out a training program called Diasorin Academy which involves employees in courses coordinated by the HR function and delivered by external teachers. Training programs cover different areas (technical, cross-functional, soft skills and people management) and continued in 2023 with both remotely and in-person learning modes.

A further training area to which Diasorin attaches great importance is the so-called "Induction" process by which new Group's employees have an introduction to the company during their first working days. In this regard, both individual Induction programs for Executives and Managers, and specific courses for new hires are provided locally every year.

The Induction program is structured to provide all the tools necessary to new hires to better understand their role and the Corporate Culture. Diasorin firmly believes that an effective Induction plan is an essential tool for enhancing and retaining its talents.

The Group's training activities linked to HR processes and related information systems continued throughout 2023.

Training carried out on the system did not focus exclusively on technical issues related to its functioning, but it was also an opportunity to share the corporate culture underpinning the HR processes managed by the system.

Examples are the numerous Performance training activities delivered to the Group's Managers who are responsible for properly assessing the performance of their teams, through a constant dialogue with their employees and feedback sharing. In addition to the necessary technical and procedural instructions, training covered soft skills-related aspects that can ensure a perfect motivational alignment between corporate strategy and the activities of employees, teams and Functions by promoting constant and transparent dialogue.

The integration between HR information systems of Luminex and Diasorin continued throughout 2023. The integration ensures that all processes are homogeneous not only in compliance with the guidelines and the deadlines provided, but also through the use of the same system across the Group.

In particular, starting from 2023 all Diasorin Group's employees use a single platform -HRMS, SuccessFactors.

Starting from this platform, in 2023 certain modules of the system were analyzed, specifically the Employee central and Performance modules and significant improvements were applied to the processes as a result of the analyses carried out. Activities will continue over the years and will involve several colleagues from the HR Function all over the world, in order to gather feedback and points of view reflecting global needs.

#### Organizational evolution and change management

The Company business sector is constantly evolving and requires innovative solutions to be implemented quickly, focusing on quality of execution and adopting increasingly advanced organizational schemes.

To this end, the Group has evolved with an international vision and today operates into all the continents, with a direct presence in Europe, the United States, Canada, Mexico, Brazil, China, India, Australia and Israel. The rest of the world is served by over 200 independent distributors with whom Diasorin has established a long-term dialogue for the benefit of end users.

Over the past three years, Diasorin has worked with determination and passion to integrate Luminex into the Group and create a single company, investing in consolidating Luminex's leadership and renewing production facilities.

With regard to the acquisition of Luminex, the company continues its efforts aimed at fully implementing business, organizational and cultural projects.

#### Welfare and benefit initiatives

Diasorin provides different types of pension plans and defined-benefit plans, in accordance with the local conditions and practices in the countries in which it operates.

Supplementary pension plans are based on the length of the working lives of employees and the wages earned by employees over a predetermined period of service. These contributions are added to institutions envisaged by law, such as the provisions for employee severance indemnities in Italy, the" Employment Rights Acts 1996", the "Employment Relations Act 1999" and the "Children and Families Act 1999" in the U.K., the "Alecta" system in Sweden, the "U-Kasse" pension plan and the "Direct Covenant" system in Germany, medical plans and insurance, life insurance and pension plans in the U.S. according to the" Affordable Care Act" and the "401kPlan".

As for defined-contribution plans the Company pays contributions to public or private insurance institutions pursuant to a statutory or contractual obligation or on a voluntary basis.

In order to strengthen employees' engagement and well-being, several Group companies implemented initiatives to integrate the healthcare programs provided by local legislation, such as preventive healthcare programs and family support.

With reference to the initiatives launched in each country, the following should be mentioned:

- · In the United States, the integration of benefit programs between Diasorin and Luminex was carried out successfully. The Company provides the employees who participate in the program with an extensive panel of services for the physical, mental, emotional and economic wellbeing. Programs include for example: "Employee Assistance Program (EAP)", "Family Adoption Support" e "Wellness program", designed to support employees in healthy lifestyle choices.
- · In England, employees are provided with supplemental medical and dental insurance and vouchers aimed at supporting employees' children, as part of the Benefits plan, and access to purchase portals at reduced prices. Furthermore, Diasorin grants UK employee a higher number of days of annual leave than those provided for in the law.
- In China, the Company confirmed the existing set of services provided for medical insurance cover and for employees on business trip. Employees can undergo annual medical checkups and have benefits for sporting activities, free of charge. Again in 2023, recognition programs were promoted.
- · In Italy, several initiatives were implemented, among which noteworthy is the active and constructive dialogue with the social partners. Diasorin defined the provision of a €200 fuel voucher for some categories of lower-income employee and made the canteen completely free for all employees. The 2023-2025 Corporate Welfare Plan is still valid. The amount disbursed by the company ("flexible benefit") to each employee, will progressively increase on an annual basis, reaching 650 euros per year in 2025. Furthermore, the Company further expanded the services provided in the field of health, training, culture and leisure, with the provision of fuel and supermarket vouchers. The Company is committed to constantly updating its Corporate Welfare Plan to promote its employees' wellbeing. Lastly, starting from 2023 employees can convert the full amount of the Participation Award into welfare.

#### Dialogue with the social partners and focus on employees' needs

In a context where the labor market is increasingly uncertain and the Company is required to employ increasingly specialized skills, again in 2023, several activities aimed at retaining and attracting talents have been completed, fostering dialogue with employees.

For this reason, dialogue with social partners is a crucial tool. To this end, personnel in charge of managing relationship with Trade Associations, where existing on the basis of local regulations, maintains an ongoing dialogue with Trade Associations, both in standard and in any extraordinary situations, according to a constructive and collaborative approach.

In this respect, the Group policy, which introduced and formalized a hybrid work model as an integral part of the Employee Value Proposition, continued also in 2023. This has allowed the Company to ensure productivity, flexibility and work-life balance as well as attention to the environment and Sustainability.

In addition to the dialogue with social partners, Diasorin makes use of direct communication channels to listen to its employee. These channels are structured depending on the country where the Group operates.

For example, certain local initiatives continued, such as the initiative called "Magic Box", which provides the employees of the Chinese branch with the opportunity to contribute to the achievement of the expected excellence results through proposals aimed at improving both company processes and programs.

The English branch has implemented a forum dedicated to employees and a feedback system. Quarterly meetings involving employees and their branch Manager were set up to foster dialogue and feedback sharing.

With this in mind, in 2024 Diasorin will launch an Engagement Survey at Group level, as integral part of the ESG plan in relation to the S- Social issue.

In 2023, the Company continued the actions aimed at further developing the Diasorin brand externally, such as the update of the website www.diasorin.com and the use of professional social networks such as LinkedIn.

#### Diversity and inclusion

Diasorin recognizes the individual value that each employee brings to the Company and encourages initiatives and behaviors capable of creating an environment where everyone is actively included, in order to develop small ideas and achieve great results in terms of innovation. The Company firmly believes that the best solutions come from different perspectives, without fear of asking and answering tough questions and jeopardizing the status quo. Understanding and fostering Diversity and inclusion within the Group is a key element for the cultural integration between Diasorin and Luminex.

In fact, Diasorin builds its sustainable success on the Culture of Merit, and on values such as excellence, innovation and diversity, as a driving force for growth and as a key element to confirm, always with new goals, its positioning as a top Diagnostic Specialist.

For effectively managing diversity and inclusion, Diasorin implemented anti-harassment/bullying policies regulating the behaviors that employees must adopt to promote a positive workplace. Diasorin is also committed to implement specific policies to meet the different needs of the countries where the Group operates.

Some Group companies implemented training courses on this topic. In North America, Diasorin completes the Affirmative Action Plan on an annual basis in order to analyze the internal diversity of its workforce and identify strengths and the areas where there is room for improvement. In addition, in 2023, the company held specific courses on "Preventing Discrimination and Harassment" dedicated to all Group's employees in North America. In addition, the company works closely with recruitment agencies dedicated to promote and enhance Diversity and facilitate access to the labor market for people with disabilities and former military fighters.

In the UK, the company launched several initiatives to promote Diversity, in addition to specific courses on this topic.

In Italy, as part of the development of the ESG, the Company implemented a further concrete action; with the aim of fostering family-work balance for parents, Diasorin signed an agreement that extends the duration of mandatory paternity leave paid at 100% from 10 to 20 days (10 additional days of leave to be added to what is already provided by law, which is usable up to 5 months after birth and may be even split over the period).

## 8.3 Results

The tables that follow show the main data on employee management in 2023 and in the periods provided for comparison.

## Information on Group's employees

Number of employees by gender									
	2021		2022			2023			
Men	Women	Total	Men	Women	Total	Men	Women	Total	
1.920	1.438	3.358	1.930	1.456	3.386	1.828	1.405	3.233	

#### Disclosure 2-7 Employees

Employees by estamony	2021			2022			2023		
Employees by category	Men	Women	Total	Men	Women	Total	Men	Women	Total
Executives	159	66	225	160	59	219	161	60	221
White Collars	1,324	1,183	2,507	1,347	1,203	2,550	1,290	1,170	2,460
Blue collars	437	189	626	423	194	617	377	175	552

	2021			2022			2023		
Employees by age	Executives	White Collars	Blue collars	Executives	White Collars	Blue collars	Executives	White Collars	Blue collars
<= 29 years old	0	266	154	0	257	157	0	236	125
30 - 50 years old	117	1,587	313	99	1,607	296	99	1,559	256
>= 50 years old	108	108	159	120	686	164	122	665	171

Disclosure 405-1 Diversity of governance bodies and employees del GRI Standard 405: Diversity and Equal Opportunities 2016

Employees by type of	2021			2022			2023		
contract	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of employees with permanent contract	1,864	1375	3,239	1,900	1,422	3,322	1,819	1,395	3,214
Number of employees with a temporary contract	56	63	119	30	34	64	9	10	19

Employees by type of employment	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of full-time employees	1,914	1,399	3,313	1,920	1,424	3,344	1,819	1,365	3,184
Number of part-time employees	6	39	45	10	32	42	9	40	49

Disclosure 2-7 Employees

Farmlesses has adverable		2021			2022			2023		
Employees by education	Men	Women	Total	Men	Women	Total	Men	Women	Total	
University graduates	836	698	1,534	1,293	1,056	2,349	1,496	1,199	2,695	
Biology	186	252	438	294	360	654	287	359	646	
Chemistry	59	47	106	96	79	175	102	78	180	
Biochemistry	59	63	122	87	87	174	66	75	141	
Economics	56	41	97	58	42	100	62	45	107	
Engineering	203	68	271	331	99	430	364	100	464	
Other degrees	273	227	500	427	389	816	615	542	1,157	
Technical graduates	132	85	217	239	136	375	229	119	348	
General graduates	144	126	270	156	112	268	55	69	124	
No degree	51	29	80	78	38	116	48	18	66	

It should be noted that, starting from 2023, data on education of employees is tracked within the information systems and collected for the Group's Legal Entities, including Luminex.

#### Dialogue with employees and social partners

34% of the Group's employees are covered by collective bargaining agreements and represent about a third of the Group's companies.

	2021	2022	2023
Employees covered by collective bargaining agreements or similar agreements (%)	33%	33%	34%

Disclosure 2-30 Collective bargaining agreements del GRI 2: General Disclosures 2021

## New hires, terminations and turnover

New hires rate for 2023 is 15% (25% in 2022 and 15% in 2021).

The following provides new employee hires by gender and age:

Number of employees hired in the year	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Total	295	208	503	515	342	857	270	200	470
By age:									
<= 29 years old	101	80	181	126	100	226	78	71	149
30 - 50 years old	141	109	250	288	192	480	149	100	249
>= 50 years old	53	19	72	101	50	151	43	29	72

Disclosure 401-1 New employee hires and employee turnover del GRI Standard 401: Employment 2016

In 2023, the average turnover rate was equal to 19% (24% in 2022 and 16% in 2021).

The following table provides the turnover rate by gender and age:

		By age		By gender				
Turnover rate	<= 29 years old	<= 29 years old 30 - 50 years		Men	Women	Total		
	31%	18%	17%	20%	18%	19%		

The following provides the number of ceased employees by gender and age:

Number of employees	2021			2022			2023		
ceased in the year	Men	Women	Total	Men	Women	Total	Men	Women	Total
Total	315	236	551	504	325	829	372	251	623
By age:									
<= 29 years old	71	51	122	79	62	141	59	52	111
30 - 50 years old	158	130	288	291	189	480	211	134	345
>= 50 years old	86	55	141	134	74	208	102	65	167

Disclosure 401-1 New employee hires and employee turnover del GRI Standard 401: Employment 2016

#### Training activities

Number of training hours	2021			2022			2023		
by category	Men	Women	Total	Men	Women	Total	Men	Women	Total
Executives	3,391	2,669	6,060	4,054	2,325	6,379	4,694	3,636	8,330
White Collars	68,166	69,825	137,991	88,935	62,770	151,705	92,881	76,866	169,747
Blue collars	27,622	20,175	47,797	29,351	18,544	47,895	32,851	17,013	49,864

Number of training hours		2021		2022			2023		
by type	Men	Women	Total	Men	Women	Total	Men	Women	Total
Induction programs	2,873	2,884	5,757	3,565	3,156	6,721	4,473	2,593	7,066
Training on environment, health and safety	19,588	16,570	36,158	3,862	3,044	6,906	7,839	4,930	12,769
Technical-professional training	18,446	15,134	33,580	51,641	19,903	71,544	42,158	19,097	61,255
Foreign language courses	220	181	400	215	276	491	245	176	420
Managerial training	7,658	8,056	15,714	1,569	2,570	4,138	1,814	1,382	3,196
Other	50,394	49,845	100,239	61,489	54,692	116,180	73,896	69,337	143,233

Access as Australia as Assura	2021			2022			2023		
Average training hours	Men	Women	Total	Men	Women	Total	Men	Women	Total
Executives	21	40	27	25	39	29	29	61	38
White Collars	51	59	55	66	52	59	72	66	69
Blue collars	63	107	76	69	96	78	87	97	90

Disclosure 404-1 Average hours of training per year per employee del GRI Standard 404: Training and Education

It should be noted that in 2023, the company implemented a governance process for collection of training data worldwide, with the introduction of a methodology common to all countries and a dedicated team involved in training activities.

Further details on reporting of 2023 training hours are provided in the Content Index.

## The Performance Management System

Employees receiving	2021			2022			2023		
regular performance and career development reviews (%)	Men	Women	Total	Men	Women	Total	Men	Women	Total
Executives	101%	102%	101%	101%	107%	103%	99%	105%	100%
White Collars	98%	95%	97%	105%	94%	100%	98%	100%	99%
Blue collars	94%	92%	93%	92%	83%	89%	103%	103%	103%

Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews del GRI Standard 404: Training and Education

The indicator includes employees with a portion of variable remuneration (i.e., MBO, Incentives) and, where applicable, employees who, also on the basis of the agreements with social partners, were subject to a formal assessment of their performance during the reporting period, regardless of the presence in the Company at December 31, 2023. Company employees with a length of service of less than 3 months do not receive a performance assessment in the current year.

## **Diversity and Equal Opportunities**

Ratio salary man/woman	2021	2022	2023
Executives			93%
White Collars	88%	89%	88%
Blue collars	89%	91%	88%

Disclosure 405-2 Ratio of basic salary and remuneration of women to men del GRI Standard 405: Diversity and Equal Opportunities 2016

For the first time in 2023 data include also the "Executive" category. In order to improve the comparability of the data, Executives with strategic responsibilities were removed from this professional category. Their remuneration is disclosed in the "Report on the Remuneration and fees paid" available on Group's website.



## 9. Environment, Health and Safety

## 9.1 Handling the COVID-19 pandemic

Handling the pandemic has gone through peak phases in recent years and, in 2023, social impact was much lower. Also in relation to travels and trips, 2023 saw a progressive reduction in restrictions and mitigation actions.

Diasorin continued to keep the focus on this topic, so it kept some of the measures in place: recommendations on hand hygiene and disinfection, sanitation of premises, specific procedures to approve travels and recommendations on the use of face masks for positive employees.

The basic principle of prevention adopted by the Group during the pandemic was based on prevention, monitoring, information and training strategies. The Group, working closely with workers' organizations, implemented these levers with firmness, determination, discipline and transparency, asking for all employees' collaboration in adopting safe behaviors both inside and outside the workplace.

These strategies involved workers' representatives, in particular in the Italian offices of Saluggia, Bresso and Gerenzano through regular meetings with Workers' Safety Representatives. Participation and involvement of workers on health and safety issues takes place in compliance with national regulations, also in the other Country where the Group is present.

Initiatives to promote influenza vaccination for all employees were promoted in the various premises of the Group.

## 9.2 Diasorin's commitments and reference principles

Since 2015, the Diasorin Group's has developed its Environmental, Health & Safety Management System in line with ISO 14001 and ISO 45001 standards in order to effectively manage Group employees' health and safety matters and environment-related issues. In 2023, the premises of Saluggia obtained certification ISO 14001 and ISO 45001.

Under the EHS Management System, the Diasorin Group has defined its environmental, health and safety Policy drafting the document "Environmental, Health & Safety Policy Statement" (hereinafter the "EHS Policy"), approved by the Group's Chief Executive Officer and which applies to all the Group facilities. The Policy has been updated in 2022.

The EHS Policy sets forth Diasorin's commitment towards health and safety of its employees, customers and stakeholders in general and mitigation of its environmental impacts. In addition, during 2023, in the field of Health and Safety, Diasorin further aligned its management systems with the Goals of the UN 2030 Agenda for Sustainable Development.

The following provides the manner in which the Diasorin Group's carries out its commitments:

- focus on EHS-related topics in business planning and decision-making processes;
- compliance with all applicable laws on the matter;
- information and awareness of all employees regarding the best practices to be implemented and the Diasorin's commitment to implement its own Policy;
- regular employee training on applicable law requirements and on the Group's EHS guidelines and on the application of the best available technologies (BAT);
- focus on ensuring healthy and safe workplaces for employees, visitors, suppliers/contractors;
- management of all aspects of its business for an effective and efficient use of natural resources;
- development and implementation of the "Group EHS Minimum Requirements" (for further details see paragraph below) and measuring relevant performance;
- ongoing improvement of the purchasing policy to support suppliers and contractors to achieve the Company EHS Policy objectives;
- promotion and commitment to waste reduction and recycling.

## 9.3 Instruments adopted

The following provides the Group's main instruments for risk management (or where applicable, to address opportunities) as detailed in paragraph "Identification of risks and opportunity" in relation to EHS issues or, where applicable, to address opportunities.

As the Group has always attached great importance to the EHS issues, in the 2012-2017 period Diasorin joined the Investor Carbon Disclosure Project (CDP), on a voluntary basis, disclosing company information through CDP questionnaire. In the 2017 financial statements, the same information is disclosed through the Non-Financial Statement.

#### Definition and implementation of the "Group Environment Health & Safety (EHS) Minimum Requirements

To ensure a constant level of attention and a proper management of the EHS-related risks, Diasorin implemented the Group Procedure "Group Environment Health & Safety (EHS) Minimum Requirements" described in the EHS Policy as a tool to implement the Diasorin Group commitment towards EHS topics.

The Procedure has been prepared taking into account the EHS regulatory requirements and the industry best practices implemented within the Diasorin Group. The document sets forth the minimum requirements each Group company has to comply with in relation to environment, health and safety (referred to as "EHS Minimum Requirements") to minimize negative impacts on health and safety of employees, visitors, suppliers or contractors as well as on business activities. The Procedure specifies that where regulatory requirements are more stringent than those of the EHS Minimum Requirements, the Company shall apply regulatory requirements currently in force; conversely EHS Minimum requirements shall prevail.

The Procedure applies to all Diasorin commercial and manufacturing facilities. Each company of the Diasorin Group assesses EHS Minimum Requirements to apply to its own facility: the applicability analysis is revised on a regular basis to determine if requirements deemed not to be applicable may now be relevant for the Company (due to organizational and process changes etc.). EHS staff of each Company, on the basis of the applicability analysis, has the task to provide adequate documents (i.e., guidelines, policies, procedures, etc.) on the basis of the applicability analysis, with the aim of implementing the regulation of applicable EHS Minimum Requirements.

Contents of the Procedure define the objectives to achieve and the guidelines to implement in relation to the following

- general aspects concerning the EHS Management System (commitment to implementing the System and Minimum Requirements, definition of the EHS structure and responsibilities, compliance with local regulations, measurement and monitoring of the Key Performance Indicators, training and awareness, internal communication);
- specific aspects applicable to Health, Safety and the Environment (e.g., operational controls, preventive maintenance, emergency management, accident analysis and management, management of suppliers and contractors, audit activities, management of chemical or hazardous substances);
- specific aspects concerning Health and Safety-related risks (e.g., confined areas, electrical risk, noise, fire, etc.);
- environment-related matters (e.g., emissions, water withdrawal and discharge, waste disposal).

#### Audit activities

The Corporate EHS Function carries out audits on a regular basis to ensure that the EHS Minimum Requirements are properly assessed and, where appropriate, implemented in all Diasorin Group's companies.

The objective of audits is verifying that all Group Companies comply with applicable regulations and the EHS Minimum Requirements and identifying areas where an improvement is achievable, through the analysis of documents drafted locally and spot checks on facilities being audited.

Audit findings are reported through relevant Audit Reports. The local EHS staff is in charge of developing specific plans and identifying corrective actions to fill any gap that will be subsequently monitored by the Corporate EHS Function during its following audits.

In 2023, regional EHS Functions resumed their audit activities, in addition to the self-audits carried out independently by each site.

#### Training activities

Local EHS staff is responsible for employee training on EHS-related topics and has the task to ensure compliance with local applicable regulations (e.g., mandatory training concerning health and safety at the workplace).

According to EHS Minimum Requirements, at least the following applies:

- training upon hiring;
- specific training on job-related responsibilities and dangers (e.g., use of chemicals, confined areas, etc.);
- regular training updates;
- training whenever changes occur in the process or machinery or equipment used by employees;
- · training whenever changes occur in duties or role.

It should be noted that, for each course provided, learning tests are carried out to assess knowledge and skills at the end

The training activities described above must be adequately tracked. The management procedures and relevant documents are subject to spot checks during the audit activity described above.

In 2023, training activities in all the Group companies was a mix of online learning/training and self-learning.

#### Involvement of the EHS Function in the development/update of processes

According to the EHS Minimum Requirements, the local EHS Function supervises the manufacturing facilities over the introduction of new processes or changes in the existing ones (e.g., introduction of new instruments/machineries, use of new chemicals).

The EHS local staff is in charge of carrying out an analysis of the EHS-related risks associated with processes that are being defined and updated and establishing the measures required for the management of identified risks (e.g., replacement of hazardous substances).

In assessing and mapping the risks the EHS Function works with the occupational doctor and other specific healthcare professionals, as required by each country, and other specific Functions to provide an in-depth understanding of all the implications of the processes analyzed. Among these functions there is the Production Function. This process is valid for the whole Diasorin Group.

The involvement of the EHS Function in the development and updating process is subject to audit as described above.

In order to continuously update and develop the processes, the employees are asked to report any dangerous situations they become aware of during their work. In addition to monitoring the hazardous occurrences reported by employees and the relevant functions, the Diasorin Group conducts specific investigations in the event of accidents or 'near miss' episodes, in order to understand the causes behind such episodes and implement the appropriate corrective actions. Accidents and near miss episodes are shared at Group level in order to prevent the occurrence of similar cases in other Group's sites and share the so-called 'best practices'.

### Environmental protection and development of dedicated projects

Special attention is paid to energy and water consumption and use of high-efficient technology. In 2023, the main activities having an impact on energy efficiency include efficient energy use in European immunodiagnostics sites. These initiatives include:

- replacement of lights with LED lights;
- replacement and optimization of air conditioning and cooling systems
- optimization of set points for heating systems;
- reduction of cold room volumetry;
- introduction of high efficiency systems for compressed air and production of purified water;
- elimination of waste along the steam distribution circuit for industrial processes.

In order to increase the Group's supply of renewable electricity a 1MWp photovoltaic system was installed on rooftops and shelters of the manufacturing facility in Saluggia. The energy produced will be almost totally self-consumed, i.e. absorbed by the site's electrical needs. The energy supplier is an Energy Service and the installation was carried out in collaboration with the suppliers on the basis of an agreement that provides for the financing of the system itself. As part of the same project, charging stations were installed and connected to the system for powering plug-in cars.

In 2023, Diasorin continued the project to introduce hybrid cars when the Company renewed part of its company fleet, in order to reduce the environmental impact of company transport. The initiative also saw the installation of charging stations for electric cars, which took place in 2020 at the Italian offices and was extended to other Group's sites.

The Group implemented actions aimed at reducing waste and disposal, by promoting separate waste collection and, where possible, reuse and recycle. To this end the Company introduced reusable containers for waste disposal in some manufacturing facilities and rules for the appropriate segregation of waste streams to ensure effective separate collection.

Over the last years, Group's facilities implemented several projects to raise its employees 'awareness on the Environmental Sustainability values.

## 9.4 Results

Figures of EHS and health and safety performance provided below include all the Diasorin Group's Companies: both manufacturing and commercial facilities.

Subsidiaries' energy consumptions for electricity, heating and water were reported except in cases where data was not available. In these cases - since these are consumption quantities that do not impact the overall amount - an estimated consumption value was reported, when possible. For example, these are small-sized rented premises, where these costs are included in the regular fee paid.

#### Energy consumption

	2021		2022			2023			
Consumption [GJ]	Renewable source	Non- renewable source	Total	Renewable source	Non- renewable source	Total	Renewable source	Non- renewable source	Total
Consumption deriving from combustion of Natural Gas and other fuels	-	59,591	59,591	-	67,009	67,009	-	50,366	50,366
Electricity consumption	9,483	96,761	106,244	20,910	124,960	145,870	-	141,571	141,571
Consumption deriving from purchase of thermal energy							-	13,338	13,338
Total	9,483	156,353	165,835	20,910	191,969	212,879	-	205,275	205,275
%	5.7%	94.3%		9.8%	90.2%		0.0%	100.0%	

Disclosure 302-1 Energy consumption within the organization del GRI Standard 302: Energy 2016.

With reference to the data in the table above, the Company used conversion factors published by DEFRA - UK Government GHG Conversion Factors for Company Reporting.

Energy consumption reported in 2023, when compared with the previous year, are attributed only to non-renewable sources following the Group's choice to consider energy as from non-renewable source only if Guarantees of Origin are present, in line with market best practices.

#### Water withdrawals

	Withdrawals [m3]		
Source	2021	2022	2023
Water supplies	47,848	68,722	64,815
Ground water	83,036	79,315	58,279
TOTAL	130,884	148,037	123,094
in water-stressed areas*	7,663	8,373	6,541

Disclosure 303-3 Water withdrawal del GRI Standard 303: Water and effluents 2018

(\*) The request for disclosure relating to withdrawals from water-stressed areas was introduced for the first time in the 2020 reporting following the update of the reference GRI Standard. Using the World Resources Institute's Aqueduct Water Risk Atlas tool, the location of the production sites of the Diasorin Group was analyzed to verify their location in areas subject to water stress, or with "Water-Stressed" values equal to "High" or higher. The analysis show that the only area located in a "Water-Stressed" area with a "High" value is represented by the plant of Diasorin USA, Cypress, for which withdrawals are provided in the table. Withdrawals are, in whole, attributable to water supplies. All other sites are located in areas with lower "Water-stressed" values.

In 2023, reduction in water consumption versus the previous year is mainly attributable to the improvement of cooling processes in the Italian manufacturing facility.

As described above, Diasorin does not define specific risks relating to the management of water resources since, based on the business in which it operates, its activities do not involve a significant water consumption. In fact, the water withdrawn is only minimally consumed within the production process for the production of the reagents.

All wastewater discharges take place in full compliance with local laws and regulations, ensuring the quality of the discharged water in accordance with the requirements of the receiving bodies of water.

#### **Emissions**

The following provides data of the Group's emissions classified into:

- scope 1 emissions are direct emissions from the combustion of fuel to generate thermal energy for heating system or for production process, for vehicles and refrigerant gas emissions<sup>5</sup>;
- scope 2 emissions connected to electricity consumption from non-renewable sources and purchasing of thermal energy, as well as heating system consumption at facilities that operate in rented premises.

With reference to the data in the tables below, starting from 2020, data on consumption of fuels such as methane gas, diesel, petrol and LPG was calculated by applying the emission conversion factors published by DEFRA- UK Government GHG Conversion Factors for Company Reporting 2020. For 2023, the Company used the emission conversion factors published in 2021. For the conversion of electricity, the reference "International Comparisons 2019" published by Terna was used as the latest update available. It is also specified that, with reference to the electricity of the commercial subsidiaries the Global Factor was used instead of the national reference factor.



<sup>5</sup> It is specified that the Group does not use ozone-depleting substances in its production processes: these substances are only contained in air conditioning/cooling equipment and any releases into the atmosphere are linked to possible failures.

Emissions [ACO26 v]	2021	2022	2023
Emissions [tCO2eq]	3,204	4,627	3,894

Disclosure 305-1 Direct (Scope 1) GHG emissions del GRI Standard 305: Emissions 2016

Emissions MCO2011	2021	2022	2023
Emissions [tCO2eq]	10,938	15,264	15,001

Disclosure 305-2 Energy indirect (Scope 2) GHG emissions del GRI Standard 305: Emissions 2016

#### **Waste**

Diasorin pays great attention to the management of waste produced at the company's premises and therefore has adopted an approach aimed at finding solutions to reduce waste. When this is not possible, careful waste segregation and disposal are implemented, preferring recycling and reusing activities.

In general, given the nature of the Group's activities and the types of waste produced (described in detail below), as provided in paragraph 3 relating to risk management, Diasorin identifies the risk of non-compliance with current laws and if waste is not properly managed it could have negative environmental impact.

To mitigate these risks, Diasorin adopts the following systems:

- Diasorin tracks the amount of waste generated by its activities and classifies and manages it in line with applicable regulations in each country where it operates, providing for the adoption of specific management procedures for each site. Such procedures, where necessary, provide for the chemical analysis of waste for a correct classification.
- Waste generated by the Company is collected and classified according to the regulations in force in the different countries and managed by third party waste management facilities. Since the Group is responsible for proper waste disposal, the Company carries out regular audits on the off-site disposal facilities, to verify the adequacy of the procedures applied.

The following tables refer to hazardous and non-hazardous waste generated by the manufacturing and commercial facilities, excluding WEEE (Waste electrical and electronic equipment) that are reported in detail in a specific table.

	Waste produced (excluding WEEE) [t]		
Waste by type	2021	2022	2023
Hazardous waste	479	577	512
Non-hazardous waste	2,596	3,328	2,985
TOTAL	3,076	3,905	3,497

Disclosure 306-3 Waste generated del GRI Standard 306: Waste 2020

	Waste produced (excluding WEEE) [t]		
Waste by destination	2021	2022	2023
Re-use/recycling/recovery	33.4%	32.4%	30.5%
Disposal	66.6%	67.6%	69.5%

The item "Disposal" includes the following categories by destination: incineration, landfill and other types of disposal.

The following table details waste produced by manufacturing facilities, broken down by type of disposal according to hazardous or non-hazardous waste.

	Waste produced by industrial sites (excluding WEEE) [t] (*)			
Waste by type	2021	2022	2023	
HAZARDOUS	478.51	577.35	511.91	
Directed to re-use/recycling/recovery				
of which directed to re-use	0.51	1.25	0.15	
of which directed to recycling	0.61	0.80	4.80	
of which directed to other recovery operations	0.00	0.00	0.47	
Directed to disposal				
of which directed to incineration (with energy recovery)	17.54	77.89	63.05	
of which directed to incineration (without energy recovery)	90.14	49.00	57.90	
of which directed to landfill	6.46	16.54	15.06	
of which directed to other disposal operations	363.26	431.87	370.49	
NON-HAZARDOUS	2,587.95	3,324.25	2,985.18	
Directed to re-use/recycling/recovery				
of which directed to re-use	4.63	15.71	16.89	
of which directed to recycling	718.86	1,009.76	957.20	
of which directed to other recovery operations	0.00	0.00	175.04	
Intended for disposal				
of which directed to incineration (with energy recovery)	271.88	255.62	38.63	
of which directed to incineration (without energy recovery)	45.46	255.89	134.63	
of which directed to landfill	1,349.54	1,539.18	1,658.08	
of which directed to other disposal operations	197.59	248.10	4.71	
TOTAL	3,066.46	3,901.60	3,497.10	

Disclosure 306-4 Waste diverted from disposal & Disclosure 306-5 Waste directed to disposal del GRI Standard 306: Waste 2020

(\*) The Disclosure on types of disposal by waste (hazardous/non-hazardous) has been introduced for the first time in the 2021 reporting, following the update of the reference GRI Standard.

With reference to the WEEE, the following table provides data on quantities produced and relevant treatment. As provided in the following tables, 100% of WEEE is recovered at authorized facilities.

The data relating to the quantities of waste produced and their destination changes over the years. This is mainly due to the impact of building renovations relating to Group's premises.

	Waste produced (WEEE) [t]		
Waste by destination	2021	2022	2023
Recovery	49	29	32
Disposal	-	-	-

#### Environmental compliance

In the three-year reporting period, no significant violation to environmental laws and regulations occurred.

## Occupational Health and Safety

In accordance with GRI Standard on Occupational Health and Safety the following should be noted:

- indicators are calculated dividing both the number of injuries and the number of lost workdays by total hours worked and multiplying that number per 1'000'000;
- · injuries included in the data refer to all injuries occurred in the Group companies, excluding commuting accidents;
- · in the three-year reporting period, no occupational illnesses nor fatalities occurred in the Diasorin Group's companies.



In 2023, 44 work-related injuries resulted in no absence while 15 work-related injuries resulted in workdays lost, despite an increasing number or worked hours, in particular in the new Chinese site. Severity of work-related injuries with workdays lost progressively reduced over the years. The company monitors all hazardous events reported by employees even those that have not caused injuries and conducts investigations into the root causes of accidents or "near miss" episodes, in order to implement the appropriate corrective actions to prevent the occurrences of similar cases in the future.

	2021	2022	2023
Number of work-related injuries without workdays lost	19	13	44
Number of work-related injuries with workdays lost	7	15	15
with serious consequences	0	0	0
Number of hours worked	4′504'166	5′652'993	6′527'046
Rates of work-related injuries without workdays lost	4.22	2.30	6.74
Rates of work-related injuries with workdays lost	1.55	2.65	2.30
rates of injuries with serious consequences	0	0	0
Percentage of work-related injuries with workdays lost on total employees *	0.20%	0.44%	0.46%
Rate of workdays lost due to work-related injuries**	26.42	98.71	23.90

Disclosure 403-9 Work-related injuries del GRI Standard 403: Occupational Health & Safety 2018

(\*) Figures were adjusted to comply with the GRI 403-9. The indicator represents the ratio of work-related injuries with workdays lost to total Group employees \*100. The total number of employees used in the computation is provided in paragraph 8 of the Consolidated Non-Financial Statement.

(\*\*) Figures were adjusted to comply with the GRI 403-9.

## 10. Relations with local communities

## 10.1 Diasorin's commitment and reference principles

As provided in the Code of Ethics of the Group "Diasorin is also committed to contributing effectively to promoting the quality of life and social-economic development of the communities where the Group operates and to the development of human capital and local skills while, at the same time, carrying out its business, on internal and external markets, according to methods compatible with sound business practice".

Diasorin's commitment to the promotion and socio-economic development of the communities in which it operates is set forth by the Code of Ethics which defines the principles to which the Group companies are required to abide by concerning money or in-kind contributions to support educational, scientific, artistic, cultural, social and humanitarian projects. In particular the Code defines requests for contribution to which the Company may agree and donations that are expressly prohibited (donations to individuals or to profit-making organizations). Particular attention is paid to the manner by which ensuring full transparency of the donation (the recipient's identity and use of the donation must be clear).

In July 2020 Diasorin set up Fondazione Diasorin, a non-profit organization promoting scientific culture among young people and supporting excellence in schools. With a range of action extended to the entire Italian national territory, Fondazione Diasorin has its own Bylaws that outlines the commitment to initiatives with civic, solidarity and social utility purposes "in the field of scientific education and professional training through cultural activities of social interest for educational purpose".

It should be noted that the Fondazione does not fall within the scope of consolidation of the Diasorin Group and, therefore, of this NFS. For more information, see the dedicated focus on the following pages.

## 10.2 Instruments adopted

Following the reference principles set up by the Code of Ethics, Diasorin actively supports the community in which it operates through a series of Corporate projects. These projects are part of the sustainability project developed at a corporate level. A commitment set out in our Code of Ethics, which defines the fundamental principles to be followed in the management of cash or in-kind contribution for educational, scientific, artistic and cultural purposes, as well as social and humanitarian purposes. Following the principles of the Code of Ethics Diasorin supports the local communities through projects that aim at inciting passion for science, supporting people's talent and achieving a positive impact on the environment.

Diasorin applies this classification also to initiatives that are developed locally by its international branches, in order to promote a homogeneous management and classification of initiatives, at a Group level.

Corporate projects need to be assessed and approved by the ESG Steering Committee in which the CEO participates.

## 10.3 Results

In line with these reference targets, Diasorin supports the development, growth and well-being of the local communities in which it operates. In particular, the U.S. subsidiaries of the Diasorin Group, Diasorin Inc., Diasorin Molecular, LLC, and Luminex took part in several initiatives, including fundraising and funding while promoting science education projects at local high schools.

## 10.3.1. Nurturing a passion for science

Our commitment to nurturing a passion for science and science education resulted in the organization of several scientific events and symposia aimed at improving the medical research.

These projects were so successful that they became annual editions every student looks forward to in the field of scientific education. For this reason, we decided to further nurturing interest in science by creating a Fondazione dedicated to these projects.

#### Fondazione Diasorin

Fondazione Diasorin, which has been operating throughout the country since 2020 on the field of education and scientific training, aims to support the interest of future generations in scientific disciplines and careers, with a particular focus on Life Sciences.

Fondazione Diasorin is a tangible manifestation of Diasorin's commitment to young generations and to the world of education. It intends to promote scientific culture, developing and supporting projects that actively engage students and teachers in the world of science.

Among the initiatives promoted by Fondazione Diasorin in 2023 are Mad for Science and Mad for Science for Teachers projects.

#### The Mad for Science project

The competition is open to Scientific High Schools (both ordinary and Applied Sciences curricula), to Classical High Schools featuring biology and biomedical curricula and to technical institutes, both private and public, all over Italy. Also in 2023, students' commitment and design hours were recognized in the PCTO- Pathway for Transversal Skills and Orientation (former school-work program) thanks to ad hoc agreements between the Fondazione and schools.

Also for the 2022 edition, the Ministry of Education and Merit has recognized the Mad for Science project as an initiative to promote excellence in High Schools. The seventh edition increased the prize pool for schools (from €175,000 to €200,000) and introduced the third prize, so that the three best schools can develop their own projects.

The topic of the competition in 2023 focused on green, blue and grey biotechnologies for the promotion and protection of people's health and the environment. In the color code of biotechnologies, the green ones are dedicated to agriculture, the blue ones to the marine and aquatic environment and, finally, the grey ones to environmental restoration and preservation of biodiversity.

Each High School participated in the competition with a team of 5 students and a science teacher and developed a project in collaboration with at least a local scientific body. Among the over 140 applications received, 8 finalist teams have been shortlisted for the Mad for Science Challenge.

The final was held on May 24, 2023 in Turin at the Officine Grandi Riparazioni. The Jury made up of authoritative members from the world of the Academia, scientific research and communication awarded prizes for a total of € 200,000 thousand for the implementation of a biolaboratory and for the purchase of reagents and consumables over the next years. In 2023, "G. Galilei" High School in Catania won first place; the "Duca degli Abruzzi" Technical Institute in Elmas (CA) won second place and the "Da Vinci-Majorana" High School in Mola di Bari won third place. The event is available on the Fondazione 's YouTube channel.

Finally, to reward the enormous effort of the finalist schools, the Finalist Award has been awarded to the other 5 Schools that made it to the final: The "G. Galilei" High School in Alessandria, the "L.Einaudi" Technical Institute in Canosa di Puglia (BT), the "Ciampoli-Spaventa" High School in Atessa (CH), the "E. Majorana" High School in Rho (MI) and the "De Viti-De Marco" Technical Institute in Valenzano (BA).





#### The Mad for Science for Teachers projects

Fondazione Diasorin is aware that to actively teach and spark students' interest in science, teachers increasingly need to update their own knowledge and teaching methods. For this reason the Mad for Science for Teachers, which was launched in 2022, continued also in 2023.

The project is addressed to science teachers of the Mad for Science winning schools and envisages different initiatives that follow three main guidelines which are crucial to help teachers engage their students in science.

To establish key areas. Fondazione Diasorin relied on a technical-scientific Committee made up of a team of experts: science teachers, university professors and experts in teacher training.

Key areas are the following:

- 1. continuous update on the frontiers of science, through meetings with scientists:
- 2. acquisition of new teaching methods to make science teaching more engaging and exciting, through specific workshops;
- 3. laboratory experiments, through theoretical-practical courses.

Regarding area 1, which includes in-depth meetings on sciencerelated topics held by Italian scientists, 3 webinars took place in 2023:

- "Journey through genetic diseases", held on February 15, 2023 by Dr. Nicola Brunetti-Pierri, -Professor of Pediatrics at the Department of Translational Medicine, at Federico II University, Naples, Italy. The webinar was attended by 60 teachers from 16 schools of the Mad for Science network of 10 Italian regions;
- "The CRIPSR-CAS9 technology in Life Sciences", held on March 14, 2023 by Dr. Anna Cereseto - Full Professor of Molecular Biology at the University of Trento. The webinar was attended by 51 teachers from 17 schools of 11 regions Italian.
- "Molecular biology research in the post genomics" held on March 23, 2023 by Professor Irene Bozzoni, full professor of Molecular Biology at La Sapienza University of Rome. The webinar was attended by 39 teachers from 17 schools of 14 regions Italian.



In relation to area 3, Fondazione Diasorin carried out theoretical-practical course on Biotechnology attended by 13 science teachers from the 3 winning schools of the 2023 edition, in collaboration with the Centro Università degli Studi of Milano - Scuola per la diffusione delle Bioscienze. The aim of the course was to deliver a "hands-on" experience and increase teacher's laboratory skills. Furthermore, the Fondazione has developed and implemented the first school of research for teachers named "Genomics and Evolution" with the aim of constantly updating laboratory and theoretical knowledge of the winning schools of the Mad for Science competition. The residential course, carried out with the collaboration of the University of Milan, the University of Ferrara and the Vita-Salute San Raffaele University of Milan held from on 25 - 28 October 2023, concerned both practical exercises in schools and theoretical lectures on the role of genomics and post-genomics in evolutionary studies, in particular regarding the human species.

## 10.3.2. Supporting talent of people

Recognizing and fostering the human talent, promoting talent in all its forms, having a positive impact on people's lives, engaging in local communities: our Diversity and Inclusion projects stem from these values. Initiatives of great social value involving small patients and great talents.

#### "FISIP": Supporting disability in sport, Sponsorship as per four-year contract (2023-2026)



The purpose of the project is promoting local excellence and celebrating talent. Between 2016 and 2022, Diasorin asked the Italian Federation of Paralympic Winter Sports (FISIP) to select talented and excellent athletes to represent Italy at the 12th Winter Paralympics in PyeongChang -South Korea. Athletes shortlisted by FISIP carried out their athletic and sports training course with the support of a contribution received from Diasorin.

Italian athletes achieved important results at the 2018 Paralympics, held between 9 and 18 March in the same venue that hosted the 12th Winter Olympic Games. The national team won giant slalom and slalom (2 gold), snowboard cross and super G (2 silver) and downhill (1 bronze). It was a great success if compared with the previous editions of 2014 Sochi Winter Games, where Italian athletes won no medals.

For this reason, Diasorin decided to support again this project in the 2019-2022 four-year period, along with the talented athletes that the Italian Federation of Paralympic Winter Sports selected and trained to represent Italy in the 2022 Paralympic Games in Beijing, Positive results didn't come late. The Italian athletes have further increased the number of medals won compared to the previous edition bringing home seven medals: 2 gold, 3 silver and 2 bronze.

Given these important results and the social value of this partnership, Diasorin and FISIP renewed their agreement. From January 2023 and for the whole 2026, Diasorin will support the TALENT FISIP Project by contributing, with its own sponsorship, to the physical and technical preparation of some particularly promising athletes in alpine skiing, Nordic skiing and snowboarding. This is strategic commitment for a crucial four-year period, which will end with the highly anticipated Milan - Cortina 2026 Paralympics.

## "EDGA Paralympic Golf": Supporting disability in sport

Launched in 1996, the Giovanni Nasi Trophy has always been an example of inclusion in the Italian golf scene having reserved, since its first edition, a ranking and a prize for the first disabled golfer. 2022 was a turning point; the tournament changed its nature and became an international competition of the EDGA (European Disabled Golfers Association) circuit, valid for the world ranking approved by the Italian Golf Federation and sponsored by the Italian Paralympic Committee.

Diasorin has enthusiastically joined the project without any limitation to its sponsorship, combining professionalism and enthusiasm and adhering to the value of inclusivity conveyed by sport. In the second edition, the Giovanni Nasi trophy involved more than 70 athletes, coming from Italy, France, Switzerland, Czech Republic, Israel, Belgium, Chile, United Kingdom, Ireland, Netherlands, Turkey, Germany, Slovakia. It is one of the most numerous tournaments of the EDGA circuit.



#### "Italian Sitting Volley Championship - Diasorin Cup"

The Diasorin Cup is the largest Italian sitting volleyball (Paralympic discipline derived from volleyball) event, bringing values inclusion and integration social to the field. event (Paralympic discipline derived from volleyball), which brings the values of inclusion and social integration to the field. It is a very popular event we have been proudly sponsoring since 2016. Celebrating the strength of inclusion and the universality of sport, the Diasorin Cup Sitting Volley confirms the Group's commitment to promoting local Excellence and celebrating talent in all its forms, especially when expressed through difficulties and disability.

In 2021, during its seventh edition, the Diasorin Sitting Volley Cup turned into the first "All Star Game" of Italian sitting volleyball, the first Italian sitting event completely reserved to Paralympic players.



## 10.3.3. Positive impact on the environment and people

Also in 2022, the Diasorin Group's companies implemented several CRS initiatives in local communities, focusing on actions and funding that had a positive impact on health and well-being of local communities in which the Group operates.

#### "Pinocchio Project"

Every year the "Project for Hospitals & Childhood - Pinocchio Project" is committed to promoting an initiative on the Italian territory with the aim of improving the quality of life of children within hospital settings, in the areas of education, medical care and diagnostic tests through the support of some sponsor companies, among which Diasorin is a "major donor". The Pinocchio Project for Hospitals & Children started in 2014 and has seen the continuous contribution of Diasorin since its inception. Active in three Piedmont hospitals, it supports over 3,000 children admitted each year in their education, search for normality, in their desire for as-nice-as-possible hospital experience. In particular, in 2015 Diasorin provided tablet and technological devices to the 60 hospital teachers operating in Piedmont and their students: a concrete way to make teaching more streamlined and engaging, building an effective bridge between the healthcare and the school systems.

But the scope of Project Pinocchio isn't limited to education. In 2016, the project partners funded an aesthetic restyling of the CT Scan room in Turin's Regina Margherita Hospital. The room was transformed into a cozy and colorful forest, thanks in part to sophisticated stickers applied to the diagnostics equipment. Children can now approach this delicate examination in an ambience that speaks the same language as their imagination and where they can feel a bit less frightened. This had some surprising results: for example, fewer kids now require sedation before the radiological procedure.

In 2019, the restyling initiative attracted a new high-profile partner, The Walt Disney Company, with which Diasorin was able to replicate the project at Genoa's Gaslini Hospital, bringing the fantastic world of Pixar "Toy Story" characters into the CT scan room.

2020 saw Diasorin engaged in a third Project Pinocchio initiative to humanize the Italian children's hospitals. The Regina







Margherita Children's Hospital in Turin's "City of Health" was given a portable X-ray machine, nicknamed "Dr. Giraffe" and personalized to look like a friendly female giraffe for a more child-friendly radiological diagnostic experience.

In 2021, Pinocchio Project continued with the donation of a portable autorefractor personalized to look like a mouse and nicknamed "Doctor Topo LINO" to the Genoa's Gaslini Hospital. This instrument is essential for the calculation of the intraocular lens to be implanted at the time of cataract surgeries and for the evaluation of refractive errors of young patients. The kid-friendly instrument helps create a more familiar diagnostic environment and is part of the hospitals' humanization path to make young patient care more and more serene.

In 2022, Diasorin supported the development of a project addressed to little patients featuring cutting-edge technology. The project was fully implemented in 2023. Thanks to our contribution, the Regina Margherita Children's Hospital in Turin will be equipped with an innovative rehabilitation tool, named Kymeia - a digital orthopedic device for Recovery and high-level remote rehabilitation. The medical device is the most advanced, complete, and clinically proven virtual reality system for rehabilitation and tele-rehabilitation in the world Conceived as a central HUB" to which it is possible to connect a series of specialized peripheral devices, this device is equipped with a vast library of exercises and is able to deliver up to 20 different rehabilitation modules with a single unit. This device is innovative also if used remotely and will make it possible to monitor the exercises and progresses of the little patients leaving them quiet in their family daily life. VRRS Evo can be used for the rehabilitation of a wide spectrum of pathologies thanks to the numerous modules available: Motor skills, Cognitive, Speech Therapy, Phonation, Dynamic and Static Postural, Facial, Hand & Wrist, Cardiorespiratory, Orthopedic, EMG, tDCS, Isoinertial, Immersive VR, Augmented Reality and others.

Thanks to the commitment of Diasorin the new device will be placed in a completely renovated rehabilitation space and refurbished with playful and fun settings, to accommodate the patients in a child-friendly environment.

Development and passion for Science						
STEM Link	Participation of colleagues in events aimed at giving visibility to the world of work and to the applications of "STEM" disciplines for students in lower secondary schools.  In 2023, Diasorin Italia S.p.A. organized a Career Day at the Politecnico of Turin and other several initiatives such as "Oggi Lavoro" and further career days at the University of Piemonte Orientale and at ITS Biotecnologie Piemonte, to bridge the gap between university and world of work. Through this kind of Employer branding events, Diasorin strengthens the bond with local young generations by disseminating information on the Company, its main activities concerning retention and talent developments. These events are also a networking opportunity and possible internships at the company.					
Career Day						
Positive impact on the	Environment and People					
Christmas Hamper	Diasorin UK donated Christmas hampers to local associations promoting Alzheimer's research.					
Operation Clean River 2023	Employees of Diasorin Poland voluntarily engaged in an environmental cleaning activity aimed at collecting waste along the Vistula River in Toruń, Poland, for a distance of about 2 km, in collaboration with Strona Sp. z o.o., which was responsible for coordinated and preparing cleaning tools. Employees collected 660 kg of waste during the activity.					
Support to "Associazione Vita Tre Saluggia"	Diasorin financed the purchase of a new car used by the Association for transport services provided to the local community, in particular to sick and disabled people, by allocating the remaining amounts of Welfare accrued in the previous year.					

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# 11. Correlation table between Legislative Decree 254/16 and material topics

Topic as per Leg. Decree 254/2016	Material Topic	Identified risks	Policies adopted	Reporting scope
ENVIRON- MENTAL TOPICS	Environmental Management	See chapter 3 "Identification of risks and opportunities", paragraph 3.7 "Topics relating to environmental management"	See chapter 9 "Environment, Health and Safety"	Data collection and reporting include all Group's companies, including commercial subsidiaries. Subsidiaries data for consumption and waste are included in the scope of consolidation, except where data are not available because they are included in service expenses and therefore it was not possible to find the exact data or make an estimate, as for small sized rented premises where such expenses are included in periodic costs and cannot be unbundled.
SOCIAL	Management of relations with local communities	See chapter 3 "Identification of risks and opportunities", paragraph 3.6.1 "Relations with local communities"	See chapter 10 "Relations with local communities"	The scope of data collection on social initiatives was extended to all Group companies, in addition to initiatives developed at a Corporate level. With reference to the initiative developed at local level by the Group's Companies, the Group reported the most relevant initiatives and initiatives that are most in line with the CSR criteria defined at central level to support local initiatives. With reference to this single topic, initiatives developed by Fondazione Diasorin, which is not included in the scope of the Financial Statements, have been reported at qualitative level in the NFS.
TOPICS	Research, innovation and innovation	of risks and opportunities", paragraph 3.4 "Topics relating to research, innovation and	See chapter 7 "Research, innovation and technological excellence"	The scope of data includes all the current Group's projects in the reference period.
	Customer satisfaction	See chapter 3 "Identification of risks and opportunities", paragraph 3.3 "Customer satisfaction"	See chapter 6 "Customer relations and customer satisfaction"	The scope includes all Group's Companies.
	Quality of products and processes	See chapter 3 "Identification of risks and opportunities", paragraph 3.2 "Quality of products and processes"	See chapter 5 "Quality of products and processes"	The scope of data includes manufacturing facilities, where products/services having a direct impact on end product compliance are purchased.

Topic as per Leg. Decree 254/2016	Material Topic	Identified risks	Policies adopted	Reporting scope		
	Training and development					
	Employees' welfare		See chapter	Data collection and reporting is extended to all Group companies.  With reference to the workforce data by degree, it should be noted that the		
	Diversity and inclusion		8 "Employee management"	data reported in this NFS cover, to date, about 80% of the employees of the Companies newly acquired by the		
EMPLOYEE- RELATED TOPICS	Employment and dialogue with social partners	See chapter 3 "Identification of risks and opportunities", paragraph 3.5 "Employee-		Luminex Group.		
	Health and safety	related topics"	See chapter 9 "Environment, Health and Safety"	The scope includes all Group's Companies.		
RESPECT FOR HUMAN RIGHTS	Human Rights	See chapter 3 "Identification of risks and opportunities", paragraph 3.6.2 "Respect for human rights"	See paragraph 3.6.2 "Respect for human rights" and paragraph 2.3 " The Group's Code of Ethics"	The scope includes all Group's Companies.		
FIGHT AGAINST CORRUPTION	Business ethics, anti-corruption and fight against anti- competitive behavior	See chapter 3 "Identification of risks and opportunities", paragraph 3.1 "Topics related to ethical business practices, fighting against corruption and anti-competitive behavior"	See paragraph 4 "Ethical business practices, fight against corruption and anti-competitive behavior"	The scope includes all Group's Companies.		

# 12. The GRI content index

Annual Financial Report at December 31, 2023

Statement of use		The Diasorin Group reported the information provided in this GRI content index included between January 1, 2023 and December 31, 2023 with reference to the GRI Standards.													
Use of GRI 1	GRI 1 - Foundation -	2021 version													
GRI Standard	Disclosure	Paragraph		− Notes											
	21001001110	Section	Page no.												
General disclosu	re														
GRI 2: General Disclosure - 2021 version	Disclosure 2-1 Organizational details	Report on Corporate Governance	63	This Disclosure is reported in the paragraph of the document indicated in column "Section" of which the DNF is an integral part.											
	Disclosure 2-2 Entities included in the organization's sustainability reporting	1.3 Reference scope and reporting period	133	-											
	Disclosure 2-3 Reporting period, frequency and contact point	1.3 Reference scope and reporting period	133	Points a., b. and c. reported											
	Disclosure 2-4 Restatement of information	1.2. Reporting standards	132	-											
	Disclosure 2-5 External Assurance		132	Point b. reported											
	Disclosure 2-6 Activities, value chain and other business relationships	2.1 The Diasorin Group's business	134												
	Disclosure 2-7 Employees	8. Employee management	170	employees refer to the staff in force on 12/31 of the reference year. The Diasorin Group does not have non-guaranteed hours employees.											
	Disclosure 2-30 Collective bargaining agreement	8. Employee management	170	Figures were calculated as the ratio of employees covered by collective bargaining agreement to total Group employees. It should be noted that the topic is not applicable to all countries where the Group operates											
GRI 207: Taxes - 2019 version	Disclosure 207-1 Approach to tax	2.6 Tax management	148	Disclosure 207-1: Aspects reported as referred to points a. i., ii., iii,											
	Disclosure 207-2 Tax governance, control and risk management	2.6 Tax management	148	Disclosure 207-2: Aspects reported as referred to points a. i., ii., iii,											
	Disclosure 207- 3 Stakeholder engagement and management of concerns related to tax	2.6 Tax management	148	Disclosure 207-3: Aspects reported as referred to points a. i.											
	Disclosure 207- 4 Country-by- country reporting	GRI 207 - FY 2021 GRI Disclosure Table	196	Disclosure 207-4: Aspects reported as referred to points a. i., ii., iii, iv, v, vi, vii, viii, ix, x											

		Paragraph		
GRI Standard	Disclosure	Section	Page no.	Notes
Material topics				
GRI 3: Material Topics - 2021 version	Disclosure 3-1 Process to determine material topics	2.2.2. Topics relevant to the Diasorin Group	140	
	Disclosure 3-2 List of material topics	2.2.2. Topics relevant to the Diasorin Group	140	-
Material Topic: re	esearch, innovation an	d technological excellence		
GRI 3: Material Topics - 2021 version	Disclosure3-3 Management of material topics	3. Identification of risks and opportunities; 7. Research, innovation and technological excellence	151; 165	
Material topic: Q	uality of products and	l processes		
GRI 3: Material Topics - 2021 version	Disclosure3-3 Management of material topics	3. Identification of risks and opportunities; 5. Quality of products and processes	151; 158	-
Material topic: C	ustomer satisfaction			
GRI 3: Material Topics - 2021 version	Disclosure3-3 Management of material topics	3. Identification of risks and opportunities; 6. Customer relations and customer satisfaction	151; 163	-
Material topic: E	mployment and dialog	gue with social partners		
GRI 3: Material Topics - 2021 version	Disclosure3-3 Management of material topics	3. Identification of risks and opportunities; 8. Employee management	151	
GRI 401: Employment - 2016 version	Disclosure 401-1 New employee hires and employee turnover	8. Employee management	170	New hires and turnover rate are determined as the ratio of employees who joined and left the company in 2023 to the workforce at 12/31 of the year under consideration. New hires rate is presented at Group level (cumulative). The indicator is not presented with a breakdown by geographical area.
Material Topic: B	usiness ethics, anti-co	rruption and fight against an	ti-competitiv	e behavior
GRI 3: Material Topics - 2021 version	Disclosure3-3 Management of material topics	3. Identification of risks and opportunities; 4. Ethical business practices, fight against corruption and anti-competitive behavior	151; 155	-
GRI 205: Anti- Corruption - 2016 version	Disclosure 205-2 Communication and training about anti-corruption policies and procedures	4. Ethical business practices, fight against corruption and anticompetitive behavior	155	The indicator is presented in absolute value without breakdown by geographical area.

CDI CL	Birdram	Paragraph		No.
GRI Standard	Disclosure	Section	Page no.	- Notes
Material topic: T	raining and developm	ent		
GRI 3: Material Topics - 2021 version	Disclosure3-3 Management of material topics	3. Identification of risks and opportunities; 8. Employee management	151; 170	
GRI 404: Training and education - 2016 version	Disclosure 404-1 Average hours of training per year per employee	8. Employee management	170	Average training hours are determined as the ratio between training hours provided and number of employees at 12/31 of the reporting year. Part of 2022 figures is estimated as a complete information is not available. As no material changes occurred in 2022, estimate was carried our starting from training hours provided in 2021 and remeasured on the number of employees in force at December 31, 2022.
	Disclosure 404- 3 Percentage of employees receiving regular performance and career development reviews	8. Employee management	170	The indicator refers to employees that have a part of variable compensation (i.e., MBO, Incentives), managed through the PMP LEAD program and, more generally, to all employees subject to a formal periodic review of the performance. The abovementioned process includes employees hired in the last months of the year even though they have yet to be assessed
Material Topic: E	imployees' welfare			
GRI 3: Material topic 2021	Disclosure3-3 Management of material topics	3. Identification of risks and opportunities; 8. Employee management	151; 170	-
Material topic: M	lanagement of relation	ns with local communities		
GRI 3: Material topic 2021	Disclosure3-3 Management of material topics	3. Identification of risks and opportunities; 10. Relations with local communities	151; 188	-
Material topic: H	ealth and safety			
GRI 3: Material topic 2021	Disclosure3-3 Management of material topics	3. Identification of risks and opportunities; 9. Environment, health and safety	151; 180	-
GRI 403: Occupational Health and safety - 2018 version	Disclosure 403- 1 Occupational health and safety management system	9. Environment, health and safety	180	-
	Disclosure 403-2 Hazard identification, risk assessment and incident investigation	9. Environment, health and safety	180	-
	Disclosure 403- 3 Occupational health services	9. Environment, health and safety	180	-
	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety	9. Environment, health and safety	180	-

Disalasuus	Paragraph		Notes
Disclosure	Section	Page no.	Notes
ealth and safety			
Disclosure 403-5 Worker training on occupational health and safety	9. Environment, health and safety	180	-
Disclosure 403- 6 Promotion of worker health	9. Environment, health and safety	180	-
Disclosure 403- 7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	9. Environment, health and safety	180	-
Disclosure 403- 9 Work-related injuries	9. Environment, health and safety	180	Injury rate and lost day rate indicators are calculated dividing both the number of injuries and the number of lost workdays (calendar days) by total hours worked and multiplying that number per 1'000'000. Point b. not reported.
versity and inclusion			
Disclosure3-3 Management of material topics	3. Identification of risks and opportunities; 8. Employee management	151; 170	-
Disclosure 405- 1 Diversity of governance bodies and employees	8. Employee management	170	Point b. reported Data reported in absolute value
Disclosure 405-2 Ratio of basic salary and remuneration of women to men	8. Employee management	170	The ratio of women/men salary was computed adding the monthly wages of the Group's Companies' employees (except for small-sized commercial branches, as staff is composed only of men) converted into euros according to the average exchange rate in local currency in 2023.  The report provides only the ratio of women/men basic salary at Group level. In 2023 data include also the "Executive" category, in addition to white collars and blue collars. For calculation of this indicator Executives with strategic responsibilities were removed from this professional category. Their remuneration is disclosed in the "Report on the Remuneration and fees paid" available on Group's website.
vironmental manage	ment		
Disclosure 3-3 Management of material topics	3. Identification of risks and opportunities; 9. Environment, health and safety	151; 180	-
Disclosure 302-1 Energy consumption within the organization	9. Environment, health and safety	180	For conversion of energy consumption in GJ the company used DEFRA, UK Government GHG Conversion Factors for Company Reporting.
	Disclosure 403-5 Worker training on occupational health and safety Disclosure 403-6 Promotion of worker health Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships Disclosure 403-9 Work-related injuries  versity and inclusion Disclosure 405-1 Diversity of governance bodies and employees Disclosure 405-2 Ratio of basic salary and remuneration of women to men  vironmental manager Disclosure3-3 Management of material topics  Disclosure 405-1 Diversity of governance bodies and employees Disclosure 405-2 Ratio of basic salary and remuneration of women to men	Disclosure Disclosure 403-5 Worker training on occupational health and safety  Disclosure 403-6 Promotion of worker health Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships  Disclosure 403-9 Disclosure 403-9 Senvironment, health and safety impacts directly linked by business relationships  Disclosure 403-9 Disclosure 403-9 Senvironment, health and safety impacts directly linked by business relationships  Disclosure 405-1 Disclosure 405-1 Diversity of governance bodies and employees  Disclosure 405-2 Ratio of bosic salary and remuneration of women to men  Disclosure 3 Senvironment, health and safety  Senvironment, health and safety  Senvironment, health and safety  Notice management  Senvironment, health and safety  Disclosure 302-1 Energy Consumption within	Disclosure 403-5 Worker training on occupational health and safety  Disclosure 403-6 Promotion of worker health Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships  Disclosure 403-9 Work-related injuries  Disclosure 403-9 Section  9. Environment, health and safety impacts directly linked by business relationships  Disclosure 403-9 Work-related injuries  3. Identification of risks and opportunities; 8. Employee management Disclosure 405-1 Diversity of governance bodies and employees  Disclosure 405-2 Ratio of basic salary and remuneration of women to men  Disclosure3-3 Management of material topics  8. Employee management  170  vironmental management  Disclosure3-3 Management of material topics  3. Identification of risks and opportunities; 8. Employee management  170  vironmental management  Disclosure 405-2 Ratio of basic salary and remuneration of women to men  Disclosure3-3 Management of material topics  3. Identification of risks and opportunities; 9. Environment, health and safety  Posciosure3-3 Disclosure3-3 Disclosure4-05-1 Diversity of governance5-1

CDI Standard	Disclosure	Paragraph		Natas
GRI Standard	Disclosure	Section	Page no.	- Notes
Material topic: Er	nvironmental manage	ment		
GRI 302: Water and effluents - 2018 version	Disclosure 303-1 Interactions with water as a shared resource	9. Environment, health and safety	180	-
	Disclosure 303-2 Management of water discharge- related impacts	9. Environment, health and safety	180	-
	Disclosure 303-3 Water withdrawal	9. Environment, health and safety	180	-
GRI-305: Emission - 2016 version	Disclosure 305-1 Direct (Scope 1) GHG emissions	9. Environment, health and safety	180	For conversion of consumption in GJ the company used DEFRA, UK Government GHG Conversion Factors for Company Reporting and Terna - international comparisons.  Computation of Scope 1 emissions includes direct emissions from the combustion of fuel to generate thermal energy for heating system or for production processes, for vehicles and refrigerant gas emissions.
	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions 2)	9. Environment, health and safety	180	Computation of Scope 2 emissions includes emissions connected to electricity consumption from renewable and non-renewable sources and purchase of thermal energy, as well as heating system at the Italian headquarter where such expenditure is included among common costs. These emissions are calculated according to the location-based mode. Given the energy composition of the organization, the market-based mode is not, to date, applicable.
GRI 306: waste - 2020 version	Disclosure 306-1 Waste generation and significant waste- related impacts	9. Environment, health and safety	180	-
	Disclosure 306-2 Management of significant waste- related impacts	9. Environment, health and safety	180	-
	Disclosure 306-3 Waste generated	9. Environment, health and safety	180	-
	Disclosure 306-4 Waste diverted from disposal	9. Environment, health and safety	180	The indicator is reported for waste of those manufacturing facilities that generate most of the waste.
	Disclosure 306-5 Waste directed to disposal	9. Environment, health and safety	180	The indicator is reported for waste of those manufacturing facilities that generate most of the waste.
Material topic: H	uman Rights			
GRI 3: Material Topics - 2021 version	Disclosure 3-3 Management of material topics	2.3 The Group's Code of Ethics; 3. Identification of risks and opportunities	146; 151	-

# 13. GRI 207 Disclosure Table - FY 2022

	Revenues from third parties	Infra-group Revenues	Profit/loss before tax	Taxes paid ("Cash Basis")	Accrued taxes	Number of employees	Tangible assets
Italy	214,105	373,958	111,157	56,534	25,198	765	166,582
Austria	17,136	21	1,293	557	337	18	1,904
Australia	22,392	49	1,463	789	542	25	6,940
Belgium	18,599	956	2,265	100	605	24	1,923
Brazil	17,698	5	1,695	667	320	38	4,479
China	45,919	7,907	-2,772	323	-255	169	36,602
Rep. Czech	6,811	4	285	412	59	14	1,298
Germany	68,032	24,824	2,680	1,502	763	184	19,471
Spain	42,225	799	2,939	541	799	46	6,679
France	35,817	1,453	1,702	1,145	431	54	5,564
UK	22,094	22,064	5,185	109	985	123	27,962
Mexico	8,982	841	660	44	28	28	3,338
Holland	10,844	10,962	4,865	217	1,794	41	2,351
Portugal	4,199	34	334	17	62	4	655
Sweden	15,120	-1	1,180	242	382	19	701
Switzerland	16,481	85	1,697	252	204	13	1,109
Poland	10,847	183	-73	40	51	21	2,274
India	6,253	90	204			32	2,770
USA	785,085	200,489	165,249	30,284	44,069	1,713	336,976
Israel	11,551	72	1,136	478	258	13	2,237
South Africa			0		1		0
Canada	4,645	54,138	26,208	2,527	6,197	101	11,945
Ireland			0				0
Singapore	11	1,086	53	7	7	4	
Slovakia	1,906		-32	-41	40	3	433
Dubai	0	899	14		0	4	19
Hong Kong	256	2,112	185	13	30	11	596
Japan	716	2,649	294	36	104	12	723
Total	1,387,724	705,679	329,866	96,795	83,011	3,479	645,531

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		Constituent bodies resident in the fiscal jurisdiction	Fiscal jurisdiction of the organization or constituent body if different from fiscal jurisdiction residence	Research & Development	Holding or managing intellectual property	Production	Sale, marketing or distribution	Administrative, management and support services	Holding shares or other equity instruments	Dormant
Italy	DIN Limited	Ireland		X						
Italy	Diasorin S.p.A.		X	Х	X	Х	Х	X	X	
Italy	Diasorin Italia S.p.A.		X	Х	X	Х				
Austria	Diasorin Austria GmbH					Х				
Australia	Diasorin Australia Pty Ltd					Х				
Australia	Labpac Pty Ltd.									X
Belgium	Diasorin SA/NV					Х				
Brazil	Diasorin LTDA.					Х				
China	Diasorin Ltd					Х				
China	Luminex Trading (Shanghai) Co. Ltd						Х			
Rep. Czech	Diasorin Czech s.r.o.					Х				
Germany	Diasorin Deutschland GmbH				x	X				
Spain	Diasorin Iberia SA					Х				
France	Diasorin SA					Х				
UK	Diasorin Limited					Х				
UK	Diasorin S.p.A. UK Branch				X					X
UK	Diasorin ITALIA S.p.A. (UK Branch)				X					
UK	Luminex London Ltd						Х			X
Mexico	Diasorin Mexico Sa de CV					Х				
Holland	Diasorin SA/NV Dutch Branch					Х				
Holland	Luminex B.V.						Х			X
Holland	Luminex 3 B.V.								X	
Holland	Luminex 2 B.V.								X	
Portugal	Diasorin Iberia SA Sucursal em Portugal					Х				
Sweden	Diasorin AB					Х				
Switzerland	Diasorin Switzerland AG					Х				
Poland	Diasorin Polska sp. z o.o.					Х				
India	Diasorin Healthcare India Pvt Ltd					Х				
USA	Diasorin Inc.		X	Х	X	Х			X	
USA	Diasorin Molecular,LLC				X	Х				
USA	Luminex Corporation		Х	Х	X	Х			X	
USA	NANOSPHERE LLC									X
USA	CHANDLERTEC LLC									X
USA	AMNIS LLC									X
USA	LUMINEX INTERNATIONAL INC								X	
USA	IRIS BIOTECH LLC									X
Israel	Diasorin Ltd					Х				
	a Diasorin South Africa LTD									X
Canada	Diasorin Canada, Inc.						X			
Canada	Luminex Molecular Diagnostics Inc.		X	X	×					
Ireland	Diasorin Ireland Ltd									×
Singapore	Diasorin Apac Pte						X			
Slovakia	Diasorin Czech, s.r.o., organizačná zložka	a				X				
Dubai	Diasorin Middle East FZ-LLC						X			
	Luminex Hong Kong Co. Ltd						X			
Japan	Luminex Japan Corporation Ltd						X			

# 14. Annex (to Taxonomy)

In this annex we provide the templates containing the disclosure requirements accompanying the Key Performance Indicators ("KPI") of non-financial businesses, pursuant to art. 1.2 of Annex I to the art. 8 Delegated Act, for 2023 year.

## **TABLE 1 - REVENUES**

Share of revenues from products or services associated with taxonomy aligned activities.

Esercizio fii	nanziario	2023			Criteri per	il contribu	ıto sostanzia	ale		Criteri per "non arrecare un danno significativo"				fattur alline	Quota di fatturato	ato ata		
Attività economiche	Codici	Fatturato	Quota di fatturato anno 2023		biamenti	Acque e risorse marine	Inquina- mento		Biodi- versità ed eco- sistemi	Mitigazi- one dei cambia- menti cli- matici	Adatta- mento ai cambia- menti cli- matici	Acque e risorse ma- Inquinamer	- Economia o circolare			(A.1.) o am- missibile (A.2.) alla tassonomia	Categoria (attività abilitante)	Categoria (attività di transazi- one)
		EUR/000	%	Sì; No; N/ AM		Sì; No; N/ AM	Sì; No; N/ AM	Sì; No; N/AM	Sì; No; N/AM	Sì/No	Sì/No	Sì/No Sì/N	o Sì/No	Sì/No	Sì/No	%	А	Т
A. ATTIVITÀ AMMISSIBILI	ALLA TA	SSONOMIA																
A.1 Attività ecosostenibili ( tassonomia)	allineate	e alla																
n.a.			0,00%													0%		
Fatturato delle attività ecosostenibili (allineate alla tassonomia) (A.1)			0,00%													0%		
Di cui abitanti			0,00%													0%		
Di cui di transizione			0,00%													0%		
A.2 Attività ammissibili alla tassonomia ma non ecosostenibili (attività non allineate alla tassonomia)																		
n.a.				AM;N/AM	AM;N/AM	AM;N/AM	AM;N/AM	AM;N/AM	AM;N/ AM							0%		
Fatturato delle attività ammissibili alla tassonomia ma non ecosostenibili (attività non allineate alla tassonomia) (A.2)	a		0,00%															
A. Fatturato delle attività ammissibili alla tassonomia (A.1 + A.2)	a		0,00%	0,00%	0%	0%	0%	0%	0%							0%		

B. ATTIVITÀ NON AMMISSIBILI ALLA TASSONOMIA								
Fattturato delle attività non ammissibili alla tassonomia	1.148.210,00	100,00%						
Total	1.148.210,00	100,00%						

## TABLE 2 - CAPEX

Share of CapEx from products or services associated with taxonomy aligned activities.

Esercizio	finanziario	2023			Criteri pe	r il contribu	ıto sostanzi	ale			Criteri per	r "non arreca	re un danno sig	gnificativo"			Quota di CapEx		
Attività economiche	Codici	CapEx as- soluto	Quota di CapEx, anno 2023	Mitigazione dei cam- biamenti climatici		Acque e risorse marine	Inquina- mento		Biodi- versità ed eco- sistemi	Mitigazi- one dei cambia- menti cli- matici	Adatta- mento ai cambia- menti cli- matici	Acque e risorse ma- rine	Inquinamen-	Economia circolare	Biodiversità ed eco- sistemi		(A.2.) alla	(attività	Categoria (attività di transazi- one)
		EUR/000	%	Sì; No; N/ AM	Sì; No; N/ AM		Sì; No; N/ AM			Sì/No	Sì/No	Sì/No	Sì/No	Sì/No	Sì/No	Sì/No	%	А	τ
A. ATTIVITÀ AMMISSIBI	LI ALLA TAS	SONOMIA																	
A.1 Attività ecosostenibil	i (allineate a	lla tassono	omia)																
n.a.		ina tassoria	0,00%																
CapEx delle attività ecosostenibili (allineate alla tassonomia) (A.1)		-	0,00%														0,0%		
Di cui abitanti		-	0,00%														0,0%		
Di cui di transizione		-	0,0070														0,0%		
A.2 Attività ammissibili a		nia ma non	ecosostenib	oili (attività no	on allineate a	lla tassonoi	mia)												
Costruzione di nuovi edifici	CCM 7.1; CCA 7.2; CE 3.1	383,76	0,30%	AM;N/AM AM	AM;N/AM AM	AM;N/AM N/AM	AM;N/AM N/AM	AM;N/AM N/AM	AM;N/AM N/AM								8%		
Ristrutturazione di edifici esistenti	CCM 7.2; CCA 7.2; CE 3.1	3.739,94	2,90%	АМ	АМ	N/AM	N/AM	N/AM	N/AM								5%		
Installazione, manutenzione e riparazione di dispositivi per l'efficienza energetica	<b>CCM 7.3</b> ; CCA 7.3	63,00	0,05%	АМ	АМ	N/AM	N/AM	N/AM	N/AM								0%		
Installazione, manutenzione e riparazione di stazioni di ricarica per veicoli elettrici negli edifici (e parcheggi annessi agli edifici)	<b>CCM 7.4</b> ; CCA 7.4	-	-														0,04%		
CapEx delle attività ammissibili alla tassonomia ma non ecosostenibili (attività non allineate alla tassonomia) (A.2)		4.186,71	3,25%																
A. CapEx delle attività ammissibili alla tassonomia (A.1 + A.2)		4.186,71	3,25%	3,25%	0%	0%	0%	0%	0%								14%		

B. ATTIVITÀ NON AMMISSIBILI ALLA TASSONOMIA										
CapEx delle attività non ammissibili alla tassonomia	124.6	52,29 96,75%								
Total	128.83	39,00 100,00%								

## TABLE 3 - OPEX

Share of OpEx from products or services associated with taxonomy aligned activities.

Esercizio finanziario 2023			Criteri per il contributo sostanziale					Criteri per "non arrecare un danno significativo"				Quota di OpEx							
Attività economiche	Codici	OpEx assoluto	Quota di OpEx, anno 2023	Mitigazione dei cam- biamenti climatici	Adattamen- to ai cam- biamenti climatici	Acque e risorse	Inquina- mento		Biodi- versità ed eco- sistemi	Mitigazi- one dei cambia- menti cli- matici	Adatta- mento ai cambia- menti cli- matici	Acque e risorse ma- rine Inq	uinamento	Economia circolare	Biodiversità ed eco- sistemi	Garanzie (A.1.) o a missil minime di salvaguar-	tassonomia	Categoria (attività abilitante)	ità transazi-
		EUR/000	%	Sì; No; N/ AM	Sì; No; N/ AM		Sì; No; N/ AM		Sì; No; N/AM	Sì/No	Sì/No	Sì/No	Sì/No	Sì/No	Sì/No	Sì/No	%	А	7
A. ATTIVITÀ AMMISSIB	LI ALLA TA	SSONOMIA																	
A.1 Attività ecosostenibil	i (allineate	alla tassono	mia)																
n.a.			0,00%														0,00%		
OpEx delle attività ecosostenibili (allineate alla tassonomia) (A.1)		-	0,00%														0,0%		
Di cui abitanti Di cui di transizione		-	0,00%														0,0% 0,0%		
A.2 Attività ammissibili a	lla tassono	mia ma non	ecosostenik	oili (attività no	on allineate a	lla tassono	mia)												
Installazione, manutenzione e riparazione di dispositivi per l'efficienza energetica	<b>CCM 7.3</b> ; CCA 7.3	33,00	0,04%	AM;N/AM AM				AM;N/AM N/AM	AM;N/AM N/AM								0,00%		
Ristrutturazione di edifici esistenti	CCM 7.2; CCA 7.2; CE 3.2	120,23	0,16%	АМ	АМ	N/AM	N/AM	N/AM	N/AM								0,00%		
OpEx delle attività ammissibili alla tassonomia ma non ecosostenibili (attività non allineate alla tassonomia) (A.2)		4.186,71	0,16%																
A. OpEx delle attività ammissibili alla tassonomia (A.1 + A.2)		4.186,71	0,20%	0,20%	0%	0%	0%	0%	0%								0,00%		

B. ATTIVITÀ NON AMMISSIBILI ALLA TASSONOMIA								
OpEx delle attività non ammissibili alla tassonomia		76.710,77	99,80%					
Total		76.864,00	100,00%					

# 15. Independent Auditors' Report on the Consolidated Non-Financial Statement



## Independent auditor's report on the consolidated nonfinancial statement

pursuant to article 3, paragraph 10, of Legislative Decree 254/2016 and article 5 of CONSOB regulation n. 20267 of January 2018

To the Board of Directors of DiaSorin SpA

Pursuant to article 3, paragraph 10, of Legislative Decree No. 254 of 30 December 2016 (the "Decree") and article 5, paragraph 1 g), of CONSOB Regulation No. 20267/2018, we have undertaken a limited assurance engagement on the consolidated non-financial statement of DiaSorin SpA and its subsidiaries (hereinafter the "Group") for the year ended 31 December 2023 prepared in accordance with article 4 of the Decree, presented in the specific section of the report on operations and approved by the Board of Directors on 15 March 2024 (the "NFS").

Our review does not extend to the information set out in the section titled "Taxonomy" and in the section "Annex (to Taxonomy)" of the Group's NFS, required by article 8 of Regulation (EU) 2020/852.

#### Responsibilities of the Directors and the Board of Statutory Auditors for the NFS

The Directors are responsible for the preparation of the NFS in accordance with articles 3 and 4 of the Decree and with the Global Reporting Initiative Sustainability Reporting Standards defined by the GRI - Global Reporting Initiative (GRI Standards), with reference to a selection of GRI Standards identified by them as the reporting standard.

The Directors are also responsible, in the terms prescribed by law, for such internal control as they determine is necessary to enable the preparation of a NFS that is free from material misstatement, whether due to fraud or error.

Moreover, the Directors are responsible for identifying the content of the NFS, within the matters mentioned in article 3, paragraph 1, of the Decree, considering the activities and characteristics of the Group and to the extent necessary for an understanding of the Group's activities, development, performance and related impacts.

Finally, the Directors are responsible for defining the business and organisational model of the Group and, with reference to the matters identified and reported in the NFS, for the policies adopted by the Group and for identifying and managing the risks generated and/or faced by the latter.

The board of statutory auditors is responsible for overseeing, in the terms prescribed by law, compliance with the Decree.

#### PricewaterhouseCoopers SpA

Sede legale: Milano 20145 Piazza Tre Torri 2 Tel. 02 77851 Fax oz 7785240 Capitale Sociale Euro 6.890.000,00 i.v. C.F. e P.IVA e Reg. Imprese Milano Monza Brianza Lodi 12979880155 Iscritta al nº 119644 del Registro dei Reviscei Legali - Altri Uffici: Ancona 60131 Via Sandro Totti 1 Tel. 071 2132311 - Bart 70122 Via Abate Gimma 72 Tel. 080 5540211 - Bergamo 24121 Largo Belotti 5 Tel. 035 229591 - Bologna 40124 Via Luigi Carlo Farimi 12 Tel. 051 6186211 - Brescia 25121 Viale Duca d'Aosta 28 Tel. 030 3597501 - Catania 95120 Corso Italia 3022 Tel. 037 532311 - Firenze 20121 Viale Gramsci 15 Tel. 055 2482811 - Genova 16121 Piazza Piccopietra 9 Tel. 010 20041 - Napoli Souzi Via dei Mille 16 Tel. 081 36181 - Padova 95138 Via Viccoza 4 Tel. 049 873481 - Palermo 90141 Via Marchese Ugo 60 Tel. 091 349737 - Parma 43121 Viale Tanara 20/A Tel. 0521 275911 - Pescara 65127 Fiazza Ettore Troilo 8 Tel. 085 4545711 - Roma 00154 Largo Fochetti 29 Tel. 06 570251 - Torino 10122 Curso Palestro 10 Tel. 011 355771 - Trento 28122 Viale della Costitutione 33 Tel. 0401 237004 - Trevisco 3100 Via Pelescite 34125 Via Cesara 65128 Fiazza Ettore Urdan 33100 Via Poccolle 45 Tel. 0432 25789 - Varesse 21100 Via Albuzzi 43 Tel. 0332 285039 - Verousa 37135 Via Francia 21/C Tel. 045 8263001 - Viccoza 36100 Piazza Pontelandolfo 9 Tel. 0444 393311



#### Auditor's Independence and Quality Control

We are independent in accordance with the principles of ethics and independence set out in the Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. In the period this engagement refers to our firm applied International Standard on Quality Control 1 (ISQC Italia 1) and, accordingly, maintained a comprehensive system of quality control including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### Auditor's Responsibilities

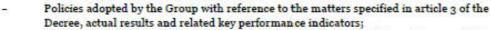
Our responsibility is to express a limited assurance conclusion, based on the procedures we have performed, regarding the compliance of the NFS with the Decree and with the GRI Standards. We conducted our engagement in accordance with International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information (hereinafter "ISAE 3000 Revised"), issued by the International Auditing and Assurance Standards Board (IAASB) for limited assurance engagements. That standard requires that we plan and perform procedures to obtain limited assurance about whether the NFS is free from material misstatement. Therefore, the procedures performed were less in extent than for a reasonable assurance engagement conducted in accordance with ISAE 3000 Revised and, consequently, do not provide us with a sufficient level of assurance that we have become aware of all significant facts and circumstances that might be identified in a reasonable assurance engagement.

The procedures performed on the NFS were based on our professional judgement and included inquiries, mainly of personnel of the Company responsible for the preparation of the information • presented in the NFS, inspection of documents, recalculations and other procedures designed to obtain evidence considered useful.

In detail, we performed the following procedures:

- Analysis of the relevant matters reported in the NFS in relation to the activities and characteristics of the Group, in order to assess the reasonableness of the selection process used, in accordance with article 3 of the Decree and with the reporting standard adopted;
- Analysis and assessment of the criteria used to identify the consolidation perimeter, in order to assess their compliance with the Decree;
- Understanding of the following matters:
  - Business and organisational model of the Group with reference to the management of the matters specified in article 3 of the Decree;

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Key risks generated and/or faced by the Group with reference to the matters specified in article 3 of the Decree.

With reference to those matters, we compared the information obtained with the information presented in the NFS and carried out the procedures described under item 4 a) below.

Understanding of the processes underlying the preparation, collection and management of the significant qualitative and quantitative information included in the NFS.

In detail, we held meetings and interviews with the management of DiaSorin SpA and we performed limited analyses of documentary evidence, to gather information about the processes and procedures for the collection, consolidation, processing and submission of the non-financial information to the function responsible for the preparation of the NFS.

Moreover, for material information, considering the activities and characteristics of the Group:

- at a group level,
  - with reference to the qualitative information included in the NFS, and in particular to the business model, the policies adopted and the main risks, we carried out interviews and acquired supporting documentation to verify its consistency with available evidences,
  - with reference to quantitative information, we performed analytical procedures as well as limited tests, in order to assess, on a sample basis, the accuracy of consolidation of the information;
- for the following companies, DiaSorin Italia SpA, DiaSorin Poland sp. z o.o e Luminex Molecular Diagnostics Inc. which we selected on the basis of their activities, their contribution to the key performance indicators at a consolidated level and their location, we carried out interviews with local management and gathered supporting documentation regarding the correct application of the procedures and calculation methods used for the indicators.

#### Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the NFS of DiaSorin Group for the year ended 31 December 2023 is not prepared, in all significant respects, in accordance with articles 3 and 4 of the Decree and the GRI Standards, with reference to a selection of GRI Standards identified by them as the reporting standard.

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Our conclusion above does not extend to the information set out in the section titled "Taxonomy" and in the section "Annex (to Taxonomy)" of the Group's NFS, required by article 8 of Regulation (EU) 2020/852.

Milan, 2 April 2024

PricewaterhouseCoopers SpA

Signed by Signed by

Salvatore Savino Paolo Bersani (Partner) (Authorised signatory)

This report has been translated from the Italian original solely for the convenience of international readers.



## Diasorin S.p.A.

via Crescentino snc - 13040 Saluggia (VC)
Codice Fiscale e Iscrizione Registro delle Imprese
di Vercelli n. 13144290155
www.diasoringroup.com