

ThermoFisher
S C I E N T I F I C
Employee Information Supplement
Stock Options

February 2024

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ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options

ARGENTINA

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	You will be subject to taxation on the date(s) you exercise your Options.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method¹ The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Payable?</i>	<p><u>Personal Assets Tax.</u> The shares and the proceeds realized from the sale of shares are considered computable assets for personal asset tax purposes. The tax is not applicable if the annual value of your computable assets is under a certain threshold (currently AR\$ 11.282.141,08).²</p> <p><u>Bank Tax.</u> If you deposit the proceeds from the sale of shares into a bank account in Argentina or transfer the proceeds from an account in Argentina after receipt, you may be subject to a tax on bank debits and credits (the “Bank Tax”). If applicable, the Bank Tax is generally withheld by the relevant bank or financial institution.</p> <p><u>Stamp Tax.</u> A stamp tax may apply upon your execution of any documents related to the Plan. If applicable, the rate and the term for payment will depend on the particular jurisdiction where you reside, and it is payable by you and/or the other party to the document.</p> <p><i>You should consult with your personal tax advisor to determine your obligations with respect to other taxes that may be due.</i></p>

¹ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

² This amount is updated on yearly basis.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Withheld?</i>	No. You personally will be responsible for paying any other taxes due directly to the tax authorities.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Your employer will report the taxable amount recognized upon exercise as taxable income to the Federal Tax Administration on Forms 744 and 1357.

DIVIDENDS

Taxation in Your Country	If you acquire shares at exercise and a dividend is subsequently declared on the shares, any dividends paid will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source. You may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	<p>If you acquire shares at exercise and you subsequently sell those shares acquired under the Plan, you will be subject to additional taxation on any gain you realize.</p> <p>The taxable capital gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). Capital gains tax is payable at a flat rate of 15% on gains from all sources.</p> <p>If you sell shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses may be offset from capital gains realized from similar equity transactions (<i>i.e.</i>, from certain non-Argentine source gains only) in the same tax year and during the following five (5) years.</p> <p><i>You should consult with your personal tax advisor for assistance with complying with the applicable reporting requirements.</i></p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when

	shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.
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YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally are required to report certain information regarding any income from your participation in the Plan each year to the Argentine tax authorities on your annual tax return and pay any applicable taxes due. Tax filings are made electronically using the Federal Tax Administration website (www.afip.gob.ar).
Dividends	You personally are required to report certain information regarding any dividends received each year to the Argentine tax authorities on your annual tax return.
Sale of Shares	You personally are required to report certain information regarding income obtained from the sale of shares each year to the Argentine tax authorities on your annual tax return.
General	<p>Tax filing deadlines are determined on a yearly basis. Filing extensions are not applicable under Argentine regulations and late filings will trigger interest and penalties. <i>You should consult with your personal tax advisor for assistance with complying with the applicable reporting requirements.</i></p> <p>Tax returns are required to be filed on or before June 30 of the following year. This deadline, however, may be modified on a yearly basis.</p>

OTHER INFORMATION	
Foreign Asset/Account Reporting	You personally are required to report certain information regarding any Company shares you hold as of December 31 each year to the Argentine tax authorities on your annual tax return. <i>You should consult with your personal tax advisor for assistance with complying with the applicable reporting requirements.</i>
Exchange Control	Provided you are not required to purchase foreign currency and remit funds out of Argentina to acquire Company shares under the Plan, local exchange control restrictions would not apply. However, if so required, you personally are responsible for complying with all Argentine currency exchange regulations, approvals and reporting requirements. <i>Exchange control requirements in Argentina are subject to change; you should consult with your personal advisor regarding any obligations you have under the Plan.</i>
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists

	only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>
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ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options AUSTRALIA

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	Equity awards granted under the Plan are regarded as an Employee Share Scheme (“ESS”) interest. In general, as it is understood that your equity award will be subject to a real risk of forfeiture at the time of grant, your award will not be subject to tax at grant, but when an “ESS deferred taxing point” occurs, as described below.
Vesting	No taxation.
Exercise	Generally, your ESS deferred taxing point occurs when you exercise the Options ³ . Note that if you sell the underlying shares within 30 days of the original taxing point, the ESS deferred taxing point will shift to the date you sell the shares (the “30-day rule”).
<i>Taxable Amount</i>	Cashless Sell-All Exercise Method⁴ The difference between the sale price and the exercise price (the “spread”). Cash or Sell-to-Cover Method The difference between the fair market value of the shares at exercise and the exercise price (the “spread”). However, if the 30-day rule applies, the taxable amount will equal the difference between the sale proceeds (or market value if you do not dispose of the shares in an arm's length transaction ⁵) and the exercise price plus any incidental costs of disposal.
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes.
<i>Are Other Taxes Payable?</i>	Not applicable.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	No, assuming you provided your tax file number to your employer. You personally will be responsible for paying the applicable taxes directly to the Australian Tax Office (“ATO”).

³ This supplement assumes the underlying shares are not subject to any genuine restrictions on disposal.

⁴ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

⁵ If you sell your shares on a recognized stock exchange, this will generally be considered an arm's length transaction.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

<i>Are Employee Social Insurance Contributions Withheld?</i>	No, assuming you provided your tax file number to your employer. You personally will be responsible for paying the applicable taxes directly to the ATO.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	<p>Yes. The Company will provide you (no later than July 14 after the relevant tax year ending June 30) and the Commissioner of Taxation (no later than August 14 after the end of the tax year) with a statement containing certain information about your award for the income tax year when the ESS deferred taxing point occurs (typically, the tax year in which you exercise your Options), including an estimate of the market value of the Options.</p> <p>Note that if you acquire shares upon exercise and you sell the shares within 30 days of the original ESS deferred taxing point, as described above, the taxable amount will not be based on the market value of the Options on the date of exercise (as reported by your employer), but on the sale proceeds (or market value if you do not dispose of the shares in an arm's length transaction) less the exercise price plus any incidental costs of disposal. Thus, it will be your responsibility to calculate the taxable amount at sale in order to remit applicable taxes due.</p>

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	If you acquire shares at exercise and you subsequently sell those shares acquired under the Plan, you may be subject to additional taxation on any gain you realize, unless you dispose of the shares within 30 days after the
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SALE OF SHARES

	<p>original ESS deferred taxing point (in which case your tax treatment will be limited to the tax consequences described above).</p> <p>If you dispose of the shares more than 30 days after the original ESS deferred taxing point, you will be subject to capital gains tax to the extent that the sale proceeds (or market value if you do not dispose of the shares in an arm's length transaction) exceed your cost basis in the shares. Your cost basis in the shares will generally be equal to the market value of the shares at the ESS deferred taxing point (which will usually be the exercise date) plus any incidental costs of disposal.</p> <p>The amount of any capital gain you realize must be included in your assessable income for the year in which the shares are sold. However, if you hold the shares for at least one (1) year prior to sale (excluding the dates you acquired and sold the shares), you may discount the capital gain to be included in your assessable income by fifty-percent (50%). If the sale proceeds (or market value if you do not dispose of the shares in an arm's length transaction) are lower than your cost basis in the shares sold, you will realize a capital loss. Capital losses may be used to offset capital gains realized in the current tax year or in any subsequent tax year, but may not be used to offset other types of income (e.g., salary or wage income).</p> <p><i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.</i></p>
<p>Taxation in the U.S.</p>	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

<p>Exercise</p>	<p>You will receive an ESS Statement by July 14 after the end of the tax year (ending June 30) in which the ESS deferred taxing point happens. The Company will also lodge an ESS Annual Report with the ATO by August 14 of that year. The assessable amount should be included in Box F of the ESS Statement. Once the Company lodges the ESS Annual Report, the amount shown in Box F of your ESS Statement may be pre-filled into Box F of item 12 of your Tax Return for Individuals. You should ensure that the amount included in Box F of Item 12 of your tax return is correct based on your personal circumstances.</p>
<p>Dividends</p>	<p>You should include the amount of any dividends received in item 20 (Foreign Source income and foreign assets or property) of the supplementary section of your tax return for the tax year ending June 30 in which the Company pays the dividend.</p>
<p>Sale of Shares</p>	<p>You should include the correct amount of any capital gains in item 18 of your tax return.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

General	Your tax return is generally due by October 31. However, if you appoint a tax agent prior to that date, you may be entitled to an extension in line with the tax agent's lodgment program. If you do not appoint a tax agent, your tax payment is generally due by November 21. If you appoint a tax agent, your payment will be due in line with the tax agent's lodgment program.
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OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	Exchange control reporting is required for cash transactions exceeding AUD 10,000 and international fund transfers. The Australian bank assisting with the transactions will file the report for you. If an Australian bank is not involved in the transfer, you will have to file the report yourself.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options AUSTRIA

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁶ The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded). The contributions include contributions to the fund for the promotion of house building and to the chamber of employees.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount on the <i>Lohnzettel</i> to the tax authorities by January 31 of the year following the year in which the taxable event occurs. This deadline is extended until the end of February if the <i>Lohnzettel</i> is submitted electronically.

⁶ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

DIVIDENDS	
Taxation in Your Country	If you acquire Company shares at exercise, dividends paid on the shares you acquire under the Plan will be subject to tax at a flat rate or, upon application, at progressive income tax rates.
Taxation in the U.S.	Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES	
Taxation in Your Country	<p>If you acquire Company shares at exercise, you will be subject to additional taxation on any gain you realize, subject to a limited exemption. The taxable amount will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). The applicable tax rate is generally 27.5%, but progressive rates may apply upon making a respective filing.</p> <p>If you sell Company shares acquired under the Plan at a price which is less than your cost basis in the shares, you will realize a capital loss. Capital losses may be offset from capital gains realized in the same tax year.</p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	None.
Dividends	If dividends are paid out by an Austrian bank or Austrian paying agent, the tax of 27.5% is withheld. If dividends are not paid out by an Austrian bank or Austrian paying agent, you are personally responsible for reporting the income in your annual tax return unless an exemption applies.
Sale of Shares	You personally are responsible for reporting the income in your annual tax return unless an exemption applies.
General	Your income tax return must be filed electronically by June 30 of the following year using the form E1. If electronic filing is not possible, the form E1 must be filed by April 30 of the following year.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

The filing period can be extended by filing an informal written request with the tax authorities. If you engage a professional tax advisor, the filing period can be extended to April 30 of the second year following the year of the tax liability. The tax is due within one month after you have received the assessment. The due date is also mentioned on the assessment notice.

OTHER INFORMATION

Foreign Asset/Account Reporting

None.

Exchange Control

If you hold securities (including shares acquired under the Plan) or cash (including proceeds from the sale of shares) outside of Austria, you may be subject to reporting obligations to the Austrian National Bank. If the value of the shares meets or exceeds a certain threshold, you must report the securities held on a quarterly basis to the Austrian National Bank as of the last day of the quarter, on or before the 15th day of the month following the end of the calendar quarter. Where the cash amounts held outside of Austria meets or exceeds a certain threshold, monthly reporting obligations apply as explained in the next paragraph.

If you sell your shares, or receive any cash dividends, you may have exchange control obligations if you hold the cash proceeds outside of Austria. If the transaction volume of all your accounts abroad meets or exceeds a certain threshold, you must report to the Austrian National Bank the movements and balances of all accounts on a monthly basis, as of the last day of the month, on or before the 15th day of the following month, on the prescribed forms.

U.S. Estate Tax

You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
BRAZIL

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

The tax consequences described in this supplement are based, in part, on the absence of an arrangement for the Company to charge the costs of the awards to your employing entity (referred to as a “recharge arrangement”). In the event of any change to the recharge arrangement with your employer, the taxation and related requirements of awards granted to you may be different than those described in this supplement. The Company expressly reserves the right to implement, modify or terminate a recharge arrangement with your employing entity at any time.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	<p>Cashless Sell-All Exercise Method⁷ or Sell-to-Cover Method</p> <p>The difference between the sale price and the exercise price cost (the “spread”). Please see the Sale of Shares section below for further details.</p> <p>Cash Method</p> <p>No taxation.</p> <p>You will not be subject to taxation until you sell your Company shares acquired upon exercise.</p> <p><i>Please see the Sale of Shares section below for further details.</i></p>

DIVIDENDS	
Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company’s shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source. Currently, Brazil and the U.S. do not have a tax treaty in place. Nevertheless, Brazil officially recognized the so-called “reciprocity of tax treatment” with the U.S. (Declaratory Act # 28/2000), which allows the offsetting of income tax paid in the U.S. against the tax due in Brazil.

SALE OF SHARES	
Taxation in Your Country	<p>When you subsequently sell Company shares acquired under the Plan, you will be subject to capital gains tax at a flat rate on any gain realized. The taxable gain will equal the difference between the sale proceeds and the average cost of acquisition of shares (if you hold no other Company shares, the average cost of acquisition will be the fair market value of the shares on the date of acquisition). <i>Please note that the laws related to the sale of shares changed effective for any shares sold on or after January 1, 2024. In addition to providing for tax at a flat rate instead of progressive rates, the new rules eliminated the exemption for sales up to BRL 35,000 per month.</i></p> <p>If you repatriate the proceeds from the sale of shares to Brazil and convert the funds into local currency, you will be subject to the Tax on Financial Transactions.</p> <p>You should consult with your personal tax advisor prior to acquiring or selling Company shares.</p>

⁷ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

SALE OF SHARES	
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Tax Withheld?</i>	No.
Reporting	
<i>Does Your Participation in the Plan Need to be Reported?</i>	No.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	If you acquire shares at exercise and the value of the shares you receive under the Plan exceeds BRL 1,000, you must report the shares acquired in the assets and rights section of the annual Natural Person Income Tax Return ("DIRPF"). The DIRPF deadline typically is the last business day of April.
Dividends	You should not be required to pay any additional tax on the dividends as the tax withheld in the U.S. may be used as a credit against taxes due in Brazil. You personally are responsible for reporting any dividends you receive on your annual tax return (DIRPF) in the year following the dividend payment.
Sale of Shares	<p>You must pay the tax due upon the sale of your shares, on a monthly basis, through the <i>GCAP</i> system, at progressive tax rates. The tax must be paid by the last business day of the month following the month the shares are sold.</p> <p>You will have to export the <i>GCAP</i> system information to your DIRPF for informative purposes. You personally must report the sale proceeds in the DIRPF for the year of sale and report a downward adjustment of the shares you own to the extent the shares sold were previously reported in the prior year's DIRPF.</p> <p>The DIRPF deadline typically is the last business day of April. It is not possible to obtain a tax filing deadline extension.</p>

OTHER INFORMATION	
Foreign Asset/Account Reporting	See above.
Exchange Control	<p>A declaration of assets and rights held outside of Brazil may need to be filed once a year with the Central Bank of Brazil if assets or rights with an aggregate value exceeding USD 1,000,000 are held on December 31 of each year. Shares acquired under the Plan that are held outside of Brazil (e.g., in a non-Brazilian brokerage account) are among the assets and rights that must be reported. If the aggregate value exceeds USD 100,000,000 at the end of each quarter, the declaration has to be filed on the month following the end of each quarter.</p> <p><i>You should consult with your personal financial advisor for further details regarding this requirement.</i></p>
U.S. Estate Tax	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>

ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options BULGARIA

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

IMPORTANT INFORMATION

The taxation of equity awards in Bulgaria is uncertain, as there are no specific tax rulings dealing with employee share plans and equity awards. *You should consult with your personal tax advisor to determine the tax treatment in your particular circumstance.*

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁸ The difference between the sale price and the exercise price (the “Spread”).</p> <p>Cash or Sell-to-Cover Method The difference between the fair market value of the shares⁹ at exercise and the exercise price (the “Spread”).</p>
<i>Nature of Taxable Amount</i>	Likely employment income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes, social and health insurance contributions (to the extent the applicable monthly ceiling has not yet been exceeded).
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes (to the extent the applicable monthly ceiling has not yet been exceeded).
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Your employer will not report the taxable amount at vesting as income to you to the tax authorities.

⁸ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

⁹ For publicly-traded companies, the fair market value of the shares is the closing price of the shares on the exercise date.

DIVIDENDS

Taxation in Your Country	If you acquire shares and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country. You will be personally responsible for reporting the dividends as taxable income on your personal income tax return and paying the applicable taxes by the end of April of the year following the calendar year in which the dividends are paid.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	<p>When you subsequently sell shares acquired under the Plan, you may be subject to taxation on any gain you realize. The total taxable amount is calculated by aggregating all profits from securities transactions realized during the year and subtracting all losses from such transactions during the same year. The resulting amount, if positive, is included in your annual taxable income and is subject to personal income tax at a flat rate. For shares sold on or after January 1, 2024, the local personal income tax laws have been amended to provide that the annual amount of capital gains from sale of shares and other financial instruments (the sum of all gains from such transactions during the year minus the sum of all losses from such transactions) is to be reduced by 10% and that reduced amount represents the annual taxable base that is subject to 10% flat tax.</p> <p>The profits or loss on each separate transaction in securities would equal the difference between the sale proceeds and the acquisition price of the securities, and the acquisition price in this case should be the market value of the shares at acquisition.</p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	You should report the acquisition of the shares in your annual tax return for the year of acquisition and in any subsequent annual tax return as long as you own those shares. The income is to be reported in your annual tax return for the respective year (by filling in the relevant appendix) which is to be filed between January 10 and April 30 of the next calendar year.
Dividends	You will have to report as taxable income the amount of any dividend on the Company's shares declared to you. The income is to be reported in your annual tax return for the respective year (by filling in the relevant appendix) which is to be filed between January 10th and April 30th of the next calendar year.
Sale of Shares	You will have to report as taxable income the annual amount of any capital gain from sales of securities (calculated as above described). The income is to be reported in your annual tax return for the respective year (by filling in the relevant appendix) which is to be filed between January 10 and April 30 of the next calendar year.

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	Certain annual reporting to the Bulgarian National Bank may be triggered if the investments of an employee in foreign securities (made without the intervention of a local broker), including shares under the plan, and amounts in foreign bank accounts, exceed the threshold of BGN 50,000. <i>You should consult with your personal financial advisor for further details regarding this requirement.</i>
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
CANADA
(English Version)

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

IMPORTANT INFORMATION

In addition to any other applicable restrictions on resale and transfer, shares purchased under the Plan may be subject to certain restrictions on resale imposed by Canadian provincial securities laws. You are permitted to sell shares acquired pursuant to the Plan through the designated broker appointed under the Plan, provided the sale of the shares acquired pursuant to the Plan takes place outside of Canada through the facilities of a stock exchange on which the shares are listed.

TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method¹⁰</p> <p>The difference between the fair market value of the shares at exercise (generally, the sale price) and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”). However, if certain conditions are met, 50% of the spread may be deducted¹¹ (generally 25% for Quebec provincial tax purposes, if you reside in Quebec)¹² when calculating the taxable amount subject to income tax.</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes, you will be subject to Canada Pension Plan (“CPP”) contributions (or Quebec Pension Plan (“QPP”) contributions, if you reside in Quebec) on the taxable amount before the deduction, if available (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Payable?</i>	No.

¹⁰ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise on the open market and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

¹¹ The deduction will generally be available provided the exercise price is at least equal to the fair market value of the shares at the time of grant and certain other conditions are met, which will likely be the case with the shares you acquire at exercise. In addition, for agreements entered into on or after July 1, 2021, the Company or your employer will notify you if this deduction will be subject to a CAD 200,000 annual cap on options vesting in any year, calculated based on the fair market value of the underlying shares on the date of the agreement.

¹² For Options granted after February 21, 2017, under certain limited circumstances, the Quebec stock option deduction may be increased from 25% to 50%. *Please consult with your personal tax advisor for additional details.*

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding

<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Withheld?</i>	Not applicable.

Reporting

<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount to the Canada Revenue Agency (“CRA”) on Form T4 and if applicable, to Revenu Quebec (“RQ”) on Form RL-1. A copy of Form T4 (Form RL-1) will be provided to you by the end of February of the year following the year in which the taxable event occurs. In addition, effective for agreements entered into on or after July 1, 2021, the Company or your employer will notify you if the stock option deduction is not available for any portion of the option.
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DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company’s shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell any shares acquired under the Plan, you will be subject to additional taxation on any gain you realize. The taxable amount will generally be one-half (50%) of the difference between the sale proceeds and the adjusted cost base (“ACB”) of your shares. If you do not own (and have never owned) other shares of the Company the ACB will generally be the fair market value of the shares on the date of acquisition. However, if you own (or have owned) other Company
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SALE OF SHARES

	<p>shares acquired inside and/or outside of the Plan, your ACB will generally be the average cost of all of your Company shares of the same class.</p> <p>If your sale proceeds are lower than your ACB of the shares sold, you will generally realize a capital loss. One-half (50%) of any capital loss may be used to offset taxable capital gains in the same calendar year, the three (3) preceding calendar years, or in subsequent years, but cannot be used to offset other types of income (e.g., salary/wages).</p> <p><i>You should consult your personal tax advisor for additional information regarding the calculation of any gain or loss attributable to the sale of your shares and to consider the alternatives available to you.</i></p>
Taxation in the U.S.	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	<p>You personally must report the taxable amount on your Canadian T1 personal income tax return (and Quebec TP-1-V personal income tax return, if you reside in Quebec) and pay any additional tax owed by April 30 of the following year.</p>
Dividends	<p>You personally must report the dividends on your Canadian T1 personal income tax return (and Quebec TP-1-V personal income tax return, if you reside in Quebec) and pay any tax owed by April 30 of the following year.</p>
Sale of Shares	<p>You personally must report the gain (or loss) on your Canadian T1 personal income tax return (and Quebec TP-1-V personal income tax return, if you reside in Quebec) and pay any tax owed by April 30 of the following year.</p>

OTHER INFORMATION

Foreign Asset/Account Reporting	<p>Specified foreign property, including shares acquired under the Plan and certain awards granted under the Plan, must be reported on Form T1135 (Foreign Income Verification Statement) if the total cost of such foreign property exceeds CAD 100,000 at any time during the year.</p> <p>If the CAD 100,000 cost threshold is exceeded by other specified foreign property held, your Options must be reported as well, generally at a nil cost. If Company shares are acquired, their cost generally is the ACB of the shares.</p> <p>The Form T1135 must be filed by April 30 of the following year. <i>You should consult with your personal tax advisor for further details regarding this requirement.</i></p>
Exchange Control	None.

OTHER INFORMATION

U.S. Estate Tax

You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

ThermoFisher
S C I E N T I F I C
**Supplément d'information à l'intention
des employés : options d'achat d'actions**

CANADA
(French-Canadian Version)

APERÇU

Le présent supplément a pour objectif de vous fournir un résumé des conséquences fiscales et de certaines autres questions liées à l'octroi d'options d'achat d'actions (les « Options ») par **Thermo Fisher Scientific Inc.** (la « Société ») en vertu du **Plan d'intéressement en actions 2013 tel que modifié et mis à jour de Thermo Fisher Scientific Inc.** ("Amended and Restated 2013 Stock Incentive Plan") **ou de tout plan de rémunération en actions Plan qui lui a précédé** (ci-après désigné individuellement le « Plan »).

Le présent supplément se fonde sur les lois fiscales en vigueur dans votre pays en **février 2024**.

Les lois fiscales sont souvent complexes et changent fréquemment. Par conséquent, vous devez consulter votre conseiller fiscal pour obtenir des informations à jour et des conseils supplémentaires concernant vos obligations et responsabilités fiscales découlant de l'attribution (*Grant*), de l'acquisition (*Vesting*) et de l'exercice de vos Options, du paiement de tout dividende sur les actions de la Société acquises lors de leur exercice, et de la vente d'actions de la Société.

Veuillez noter que le présent supplément comprend des informations de nature générale et ne traite pas de toutes les lois, règles et réglementations qui peuvent s'appliquer. Il peut ne pas s'appliquer à votre situation fiscale ou financière particulière, et la Société n'est pas en mesure de vous garantir un résultat fiscal particulier. Si des dividendes sont payés sur des actions, on suppose qu'ils seront versés sur un compte de courtage extraterritorial (c'est-à-dire qu'ils ne seront pas payés par une banque de votre pays ou versés sur un compte dans votre pays). **Pour savoir comment les lois fiscales ou autres de votre pays s'appliquent à votre situation particulière, consultez un conseiller professionnel compétent.**

Si vous êtes citoyen ou un résident d'un autre pays ou si vous changez d'emploi et/ou de lieu de résidence après que les Options vous ont été octroyées, ou si vous n'êtes plus activement employé au moment de l'événement imposable, les informations contenues aux présentes peuvent ne pas s'appliquer à vous.

Enfin, les informations contenues dans le présent supplément supposent que vous n'êtes pas un résident fiscal américain et que vous avez rempli le formulaire W-8BEN pour attester de votre statut d'individu Non-Américain (*Non-US person*).

Ce document est une traduction en français et fait partie d'un prospectus couvrant les valeurs mobilières qui ont été enregistrées auprès de la U.S. Securities and Exchange Commission aux termes de la Loi sur les valeurs mobilières de 1933, comme modifiée.

INFORMATIONS IMPORTANTES

Outre les autres restrictions applicables à la revente et au transfert, les actions achetées dans le cadre du Plan peuvent être soumises à certaines restrictions relatives à la revente prévues par les lois provinciales canadiennes sur les valeurs mobilières. Vous êtes autorisé à vendre les actions acquises dans le cadre du Plan par l'entremise d'un courtier désigné nommé en vertu du Plan, pourvu que la vente des actions acquises dans le cadre du Plan ait lieu à l'extérieur du Canada dans les installations d'une bourse à laquelle lesdites actions sont cotées.

IMPÔT

Octroi / Attribution (Grant)	Aucune imposition.
Acquisition (Vesting)	Aucune imposition.
Exercice	À la date ou aux dates où vous exercerez vos Options, vous serez assujetti à l'impôt.
<i>Montant imposable</i>	<p>Méthode d'exercice sans décaissement par cession de la totalité des actions (Cash Sell-All Exercise Method) ¹³</p> <p>La différence entre la juste valeur marchande des actions au moment de l'exercice (qui correspond généralement au prix de vente) et le prix d'exercice (l'« écart »).</p> <p>Méthode d'exercice en espèce ou vente de couverture (Cash or Sell-to-Cover Method)</p> <p>La différence entre la juste valeur marchande des actions au moment de l'exercice et le prix d'exercice (l'« écart »). Toutefois, si certaines conditions sont remplies, 50 % de l'écart peut être déduit ¹⁴ (ou généralement 25 % aux fins de l'impôt provincial du Québec, si vous résidez au Québec)¹⁵ lors du calcul du montant imposable assujetti à l'impôt sur le revenu.</p>
<i>Nature du montant imposable</i>	Rémunération liée à un emploi
<i>De l'impôt sur le revenu est-il exigible?</i>	Oui.

¹³ Dans le cadre d'un exercice sans décaissement par cession de la totalité des actions, vous demandez au courtier de vendre toutes les actions pouvant être émises lors de l'exercice sur le marché ouvert et d'utiliser le produit de cette vente pour couvrir le prix d'exercice (ainsi que tout montant de retenue d'impôt applicable). Les sommes restantes vous seront versées en espèces.

¹⁴ Cette déduction sera généralement applicable si le prix d'exercice est au moins égal à la juste valeur marchande des actions au moment de l'octroi et si certaines autres conditions sont remplies; ce qui sera probablement le cas pour les actions que vous acquerrez lors de l'exercice. En outre, dans le cadre des accords conclus à compter du 1^{er} juillet 2021, la Société ou votre employeur vous informera si cette déduction sera soumise à un plafond annuel de 200 000 \$ CA sur les options acquises au cours d'une année, calculé en fonction de la juste valeur marchande des actions sous-jacentes à la date de l'accord.

¹⁵ Dans certaines circonstances limitées, la déduction applicable au Québec à l'égard des options d'achat d'actions octroyées après le 21 février 2017 peut passer de 25 % à 50 %. *Veillez consulter votre conseiller fiscal pour obtenir davantage de renseignements à ce sujet.*

IMPÔT

<i>Des cotisations de sécurité sociale sont-elles exigibles?</i>	Oui, vous serez assujetti aux cotisations au Régime de pensions du Canada (le « RPC ») (ou au Régime de rentes du Québec [le « RRQ »], si vous résidez au Québec) sur le montant imposable avant la déduction, le cas échéant (dans la mesure où le plafond de cotisation applicable n'a pas été dépassé).
<i>D'autres taxes sont-elles exigibles?</i>	Non.

RETENUE ET DÉCLARATION D'IMPÔT PAR LA SOCIÉTÉ/L'EMPLOYEUR

Retenues	
<i>L'impôt sur le revenu fait-il l'objet d'une retenue?</i>	Oui.
<i>Les cotisations de sécurité sociale font-elles l'objet d'une retenue?</i>	Oui (dans la mesure où le plafond de cotisation applicable n'a pas été dépassé).
<i>D'autres taxes font-elles l'objet d'une retenue?</i>	Non applicable.
Déclaration	
<i>Le montant imposable doit-il être déclaré?</i>	Oui. Votre employeur déclarera le montant imposable à l'Agence du revenu du Canada (l'« ARC ») sur le formulaire T4 et, le cas échéant, à Revenu Québec (« RQ ») sur le formulaire RL-1. Un exemplaire du formulaire T4 (et du formulaire RL-1, le cas échéant) vous sera fourni avant la fin du mois de février de l'année qui suit l'année de l'événement imposable. En outre, dans le cadre des accords conclus à compter du 1 ^{er} juillet 2021, la Société ou votre employeur vous informera si la déduction relative aux options d'achat d'actions n'est pas applicable à l'égard d'une partie quelconque de l'option.

DIVIDENDES

Imposition dans votre pays	Si vous acquérez des actions de la Société lors de l'exercice et qu'un dividende est ensuite déclaré sur les actions de la Société, tout dividende payé au titre des actions sera assujetti à l'impôt dans votre pays.
Imposition aux États-Unis	Tout dividende payé sera soumis à la retenue à la source de l'impôt fédéral américain. En tant que résident d'un pays avec lequel les États-Unis ont conclu une convention fiscale, vous pouvez bénéficier d'un taux réduit de retenue à la source de l'impôt fédéral américain sur ces dividendes. Pour

	<p>que vous puissiez bénéficier des avantages de cette convention fiscale, vous devez avoir dûment rempli le formulaire de l'<i>Internal Revenue Service</i> des États-Unis (W-8BEN) et celui-ci doit figurer dans les dossiers du courtier auprès duquel vos actions de la Société sont déposées. Vous pouvez également bénéficier d'un crédit d'impôt dans votre pays au titre de l'impôt fédéral américain retenu à la source. <i>Veillez consulter votre conseiller fiscal pour savoir si vous êtes admissible à un tel crédit d'impôt.</i></p>
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VENTE D' ACTIONS

Imposition dans votre pays	<p>Si vous acquérez des actions de la Société lors de l'exercice et que vous vendez par la suite ces actions acquises dans le cadre du Plan, vous devrez payer un impôt supplémentaire à l'égard des gains que vous avez réalisés. Le montant imposable correspond généralement à la moitié (50 %) de la différence entre le produit de la vente et le prix de base rajusté (le « PBR ») de vos actions. Si vous ne possédez pas (et n'avez jamais possédé) d'autres actions de la Société, le PBR correspondra généralement à la juste valeur marchande des actions à la date d'acquisition. Toutefois, si vous possédez (ou avez déjà possédé) d'autres actions de la Société acquises dans le cadre du Plan ou non, le PBR correspondra généralement au coût moyen de toutes vos actions de la Société de la même catégorie.</p> <p>Si le produit de la vente est inférieur au PBR des actions vendues, vous subirez généralement une perte en capital. La moitié (50 %) de toute perte en capital peut être utilisée pour compenser des gains en capital imposables au cours de la même année civile, des trois (3) années civiles précédentes ou des années suivantes, mais ne peut pas être utilisée pour compenser d'autres types de revenus (par exemple, un salaire).</p> <p><i>Vous devriez consulter votre conseiller fiscal pour obtenir de plus amples informations concernant le calcul de tout gain ou perte attribuable à la vente de vos actions et pour examiner avec lui les choix qui s'offrent à vous.</i></p>
Imposition aux États-Unis	<p>Si vous n'êtes pas résident fiscal américain et que vous avez fourni à la Société et/ou au courtier un formulaire W-8BEN attestant de votre statut de personne non américaine (non-U.S. person), vous ne serez pas assujéti à l'impôt aux États-Unis sur les gains que vous réaliserez lors de la vente des actions acquises dans le cadre du Plan. Si vous n'avez pas fourni de formulaire W-8BEN, le courtier effectuera une retenue à la source sur vos gains au taux de 24 %.</p>

VOS OBLIGATIONS DE DÉCLARATION ET DE PAIEMENT DE L'IMPÔT

Exercice	<p>Vous devez vous-même déclarer le montant imposable dans le formulaire T1 de déclaration de revenus des particuliers du Canada (et dans le formulaire TP-1-V de déclaration de revenus des particuliers du Québec, si</p>
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VOS OBLIGATIONS DE DÉCLARATION ET DE PAIEMENT DE L'IMPÔT

	vous résidez au Québec) et payer tout impôt supplémentaire dû au plus tard le 30 avril de l'année suivante.
Dividendes	Vous devez vous-même déclarer les dividendes que vous avez reçus dans le formulaire T1 de déclaration de revenus des particuliers du Canada (et dans le formulaire TP-1-V de déclaration de revenus des particuliers du Québec, si vous résidez au Québec) et payer tout impôt dû au plus tard le 30 avril de l'année suivante.
Vente d'actions	Vous devez vous-même déclarer vos gains (ou pertes) dans le formulaire T1 de déclaration de revenus des particuliers du Canada (et dans le formulaire TP-1-V de déclaration de revenus des particuliers du Québec, si vous résidez au Québec) et payer tout impôt dû au plus tard le 30 avril de l'année suivante.

AUTRES RENSEIGNEMENTS

Déclaration des avoirs et des comptes étrangers	<p>Les biens étrangers déterminés, y compris les actions acquises et certaines attributions octroyées dans le cadre du Plan, doivent être déclarés sur le formulaire T1135 (« Bilan de vérification du revenu étranger ») si le coût total de ces biens étrangers dépasse 100 000 \$ CA à tout moment de l'année.</p> <p>Si le seuil de coût de 100 000 \$ CA est dépassé en raison de la détention par vous d'autres biens étrangers déterminés, vos Options doivent également être déclarées, généralement à un coût nul. Lorsque des actions de la Société sont acquises, leur coût correspond généralement à leur PBR.</p> <p>Le formulaire T1135 doit être déposé au plus tard le 30 avril de l'année suivante. <i>Veillez consulter votre conseiller fiscal pour obtenir davantage de renseignements au sujet de cette exigence.</i></p>
Contrôle des changes	Aucun.
Impôt américain sur les successions	<p>Veillez noter que l'impôt américain sur les successions peut être prélevé au moment du décès si vous détenez des actions de la Société (et certaines attributions) à ce moment-là. Selon la loi américaine sur l'impôt sur les successions, en ce qui concerne les successions des personnes qui ne sont pas des citoyens des États-Unis et qui résident en dehors des États-Unis (les « étrangers non-résidents »), une déclaration d'impôt sur les successions doit être déposée si la succession brute dépasse 60 000 \$ US, bien que les conséquences soient différentes si une convention fiscale sur l'impôt sur les successions s'applique. L'actif brut de la succession d'un étranger non-résident se compose uniquement de ses actifs situés aux États-Unis, qui dans votre cas comprendront vos actions de la Société (et certaines attributions octroyées dans le cadre du Plan). <i>En raison de la complexité de ces lois, vos héritiers devraient consulter un conseiller fiscal ou financier.</i></p>

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
CHINA

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

IMPORTANT INFORMATION FOR PRC NATIONALS

If you are a local national of the People’s Republic of China (“PRC”), you are permitted to exercise your Options using a cashless “sell-all” method of exercise only. Under a cashless “sell-all” method of exercise, all of the shares subject to the exercised Options will be sold by Company’s designated broker and the net sale proceeds (*i.e.*, the gross sale proceeds less the exercise price, income tax withholding and brokerage fees) will be remitted to a special exchange control account established by one of the Company’s subsidiaries in the PRC prior to being deposited into your personal bank account in the PRC. You should refer to your stock option award agreement for a complete discussion of the restrictions that will be applicable to your Options and any cash proceeds you receive as a result of your participation in the Plan.

TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).
<i>Nature of Taxable Amount</i>	Comprehensive income. ¹⁶
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Unlikely. ¹⁷
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Unlikely.

¹⁶ Comprehensive income includes salary and wages, labor remuneration, author’s remuneration and royalties. Please note that if the SOP income qualifies for preferential tax treatment under Notice 35, your employer will apply the preferential tax formula when calculating the applicable withholding on the SOP income. Notice 35 is set to expire at the end of 2027.

¹⁷ If the taxable amount is classified as salary income (*i.e.*, a type of comprehensive income), such amount may be taken into consideration when determining your average monthly salary for the calendar year in which the taxable event occurred for purposes of calculating social insurance contributions due (to the extent the applicable contribution ceiling has not been exceeded).

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

<i>Are Other Taxes Withheld?</i>	No.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	In general, your employer will report the taxable amount to the competent tax bureau.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country if you are a PRC national.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	<p>If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you will be subject to additional taxation on any capital gains if you are a PRC national.</p> <p>The taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition).</p> <p>If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses cannot be offset from any capital gain or other income.</p> <p>You personally are responsible for reporting any capital gains, as described below.</p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	<p>You do not have a reporting obligation upon exercise.</p> <p>However, independent of any filing obligation of your employer, you also may be required to file an annual income tax return to the tax authority between March 1 and June 30 of the following tax year, if you receive comprehensive income from two or more payors and the annual comprehensive income minus allowed deductions exceeds RMB 60,000, or you receive one or more income items from labor remunerations, author's remunerations or royalties and the annual comprehensive income minus allowed deductions exceeds RMB 60,000, or if you have any underpaid or overpaid tax.</p>
Dividends	<p>If you are subject to PRC tax on your dividends, you are required to report the dividends (as foreign-sourced income) in your annual tax return, which is due between March 1 and June 30 of the following year.</p>
Sale of Shares	<p>If you are subject to PRC tax on any additional gain upon the sale of your shares, you personally will be responsible for reporting any capital gain you recognize from the sale of shares and paying any applicable taxes due on such gain. You personally are required to complete the China tax filing for the capital gain derived from the sale of Company shares acquired under the Plan (as foreign-sourced income) between March 1 and June 30 of the following year.</p>

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	<p>If you are a PRC national, you are required to repatriate all dividends paid on shares and proceeds realized from the sale of Company shares to China. Under local law, repatriation of the funds will need to be effected by the Company through a dedicated bank account established with a bank in China that is approved by the State Administration of Foreign Exchange ("SAFE") into which the funds will be deposited prior to being delivered to your personal bank account in China.</p> <p>You may be subject to other exchange control restrictions based on the specific SAFE approval obtained by the Company.</p>
U.S. Estate Tax	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>

ThermoFisher
S C I E N T I F I C
Employee Information Supplement
Stock Options

COLOMBIA

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method¹⁸</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Labor income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	No, provided the Options are characterized as non-salary benefits ¹⁹ and the total non-salary benefits you receive in the month the Options are exercised do not exceed 40% of your total monthly remuneration. Otherwise, the excess will be subject to social insurance contributions (to the extent that the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Only if applicable, as described above.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	

¹⁸ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

¹⁹ The Options likely may be classified as non-salary benefits unless the vesting of your Options depends solely on your individual performance.

<p><i>Does the Taxable Amount Need to be Reported?</i></p>	<p>Yes. Your employer will report the applied income tax withholding to the local tax authorities in the calendar month following the month in which the taxable event occurs. It will also report the income tax withholding and taxable income in the annual electronic media report filed by the end of April of the year following the year the taxable event occurs. Furthermore, your employer will issue a Certificate of Income and Tax Withholdings to you including the taxable amount, typically, by the end of February of the year following the year the taxable event occurs. If applicable, your employer must also remit any social security withholding to the entities of the Social Protection in the month of the taxable event, through an automatic contribution calculation sheet.</p>
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DIVIDENDS

<p>Taxation in Your Country</p>	<p>If you acquire Company shares at exercise and a dividend is subsequently declared on the Company’s shares, any dividends paid with respect to the shares will be subject to tax in your country. You personally are responsible for reporting the dividend in your annual income tax return (as described below) and paying any local country tax or contribution to the social security system due on the dividends paid on your shares, as described below.</p>
<p>Taxation in the U.S.</p>	<p>Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source. You may be entitled to a credit against your country’s taxes due on the dividends for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i></p>

SALE OF SHARES

<p>Taxation in Your Country</p>	<p>If you acquire Company shares at exercise and you subsequently sell your shares, you will be subject to additional taxation on any gain you realize. The taxable amount will equal the difference between the sale proceeds and your cost basis in the shares. The cost basis in the shares is the fair market value of the shares at exercise plus tax adjustments, which is a percentage similar to inflation and determined by the Government annually.</p> <p>Whether income qualifies as capital gain or ordinary income depends on how long you hold the shares. If you sell the shares within two (2) years of the date you acquire the shares, the gain will be treated as ordinary income and taxed at progressive income tax rates. If you hold the shares for two (2) years or more before sale, the gain will be treated as capital gain subject to tax at a flat rate.</p> <p>You personally will be responsible for reporting the taxable gain on your annual income tax return and paying any associated tax liability to the</p>
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	Colombian government and contributions to the social security system, as described below.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	You personally are required to report the taxable amount and pay any applicable taxes when you file your annual income tax return (No. 210).
Dividends	You personally are required to report the dividend amount and pay any applicable taxes when you file your annual income tax return (No. 210).
Sale of Shares	You personally are required to report the taxable amount (as either capital gain or ordinary income) and pay any applicable taxes when you file your annual income tax return (No. 210).
General	Your annual income tax return (No. 210) is due on the dates set by the Government (typically between August and October). If you file your income tax return late, late filing sanctions and late payment interest are triggered.

OTHER INFORMATION

Foreign Asset/Account Reporting	You must file an annual informative return with the local tax authority regarding the assets you hold abroad, which includes any Company shares acquired under the Plan (for every year you hold the shares). This obligation is only applicable if the value of the assets held abroad exceeds 2,000 Tax Units.
Exchange Control	<p>Your investments in shares outside of Colombia (including Company shares you acquire under the Plan) are subject to registration before the Central Bank (<i>Banco de la República</i>) as foreign investment held abroad, regardless of value.</p> <p>In addition, all payments for your investment originating in Colombia (and the liquidation of such investments) must be transferred through the Colombian foreign exchange market (e.g. local banks), which includes the obligation of correctly completing and filing the appropriate foreign exchange form (<i>declaración de cambio</i>).</p>
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed

	<p>if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>
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ThermoFisher S C I E N T I F I C

Employee Information Supplement Stock Options COSTA RICA

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method²⁰ The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Likely yes.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Likely yes.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Your employer will report the taxable amount to the local tax authorities (<i>Ministerio de Hacienda, Dirección General de Tributación</i>) by filing Form D-103 in the relevant month as well as on Form D-152 on an annual basis.

²⁰ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

DIVIDENDS	
Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, you will not be subject to tax in Costa Rica on any dividends paid with respect to the shares.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you will not be subject to additional taxation on any gain you recognize because any such gain should be treated as foreign sourced.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	None, as your employer is required to withhold and report the applicable taxes, as described above.
Dividends	Not applicable.
Sale of Shares	Not applicable.

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher S C I E N T I F I C

Employee Information Supplement Stock Options CROATIA

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

The tax consequences described in this supplement are based, in part, on the absence of an arrangement for the Company to charge the costs of the awards to your employing entity (referred to as a “recharge arrangement”). In the event of any change to the recharge arrangement with your employer, the taxation and related requirements of awards granted to you may be different than those described in this supplement. The Company expressly reserves the right to implement, modify or terminate a recharge arrangement with your employing entity at any time.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method²¹ The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Uncertain. Either capital income or other income in kind. ²²
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Possibly.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	No.
<i>Are Employee Social Insurance Contributions Withheld?</i>	No.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	No.

²¹ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

²² Regardless of the characterization of the income, the value of the shares may be treated as net income subject to gross-up with the amount of income tax and city surtax due on the net income amount. In such case, it is possible that after the gross income is derived, the total amount of taxes due would exceed the fair market value of the shares. *You should consult your tax adviser about how to calculate the taxable amount upon exercise of the Options in Croatia.*

DIVIDENDS	
Taxation in Your Country	If you acquire shares and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES	
Taxation in Your Country	<p>When you subsequently sell Company shares acquired under the Plan, you will be subject to additional taxation to the extent that the sale proceeds exceed your cost basis in the shares (i.e., the income realized when the shares were issued at exercise), unless you hold the shares for more than two (2) years. If you hold the shares acquired at vesting for more than two (2) years, you will not be subject to capital gains tax.</p> <p>If the sale proceeds are lower than your cost basis in the shares sold, you will realize a capital loss, provided that the shares were acquired after 1 January 2016 and the capital loss occurs within two (2) years of the date the shares were acquired. Such capital losses may be used to offset only capital gains realized in the same calendar year. You may not carry forward any capital losses that remain after offsetting capital gains.</p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Vesting	You personally will be responsible for reporting the taxable amount and paying any applicable tax due directly to the local tax authorities.
Dividends	You personally are responsible for reporting the dividend amount and paying any tax due on the dividends paid on your shares.
Sale of Shares	You will be personally responsible for reporting any capital gains (losses) you recognize from the sale of shares and paying any applicable taxes due on such gains.

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	Croatian residents must report any foreign investments (including Company shares acquired under the Plan) to the Croatian National Bank for statistical purposes. Exchange control regulations change frequently and without notice, you should consult your legal advisor to ensure compliance with current regulations.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher S C I E N T I F I C

Employee Information Supplement Stock Options CYPRUS

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options ("Options") by **Thermo Fisher Scientific Inc.** (the "Company") under the Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan (individually referred to herein as the "Plan").

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

The tax consequences described in this supplement are based, in part, on the absence of an arrangement for the Company to charge the costs of the awards to your employing entity (referred to as a "recharge arrangement"). In the event of any change to the recharge arrangement with your employer, the taxation and related requirements of awards granted to you may be different than those described in this supplement. The Company expressly reserves the right to implement, modify or terminate a recharge arrangement with your employing entity at any time.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

IMPORTANT INFORMATION

The taxation of equity awards in Cyprus is uncertain, as there are no specific tax rulings dealing with employee share plans and equity awards. For purposes of the information contained herein, the discussion assumes the award is characterized as a benefit in kind. *You should consult with your personal tax advisor to determine the tax treatment in your particular circumstance.*

TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you may be subject to taxation.
<i>Taxable Amount</i>	The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).
<i>Nature of Taxable Amount</i>	Benefit in kind.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	No.

TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Income Tax Withheld?</i>	Likely, no.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Your employer will not be subject to any tax reporting obligations in connection with your participation in the Plan.

DIVIDENDS

Taxation in Your Country	<p>If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to a special defense tax in your country.</p> <p>You personally are responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares.</p>
Taxation in the U.S.	<p>Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i></p>

SALE OF SHARES

Taxation in Your Country	<p>When you sell any Company shares acquired under the Plan, the proceeds from the sale of shares may be exempt from tax in Cyprus.</p> <p><i>You should consult with your personal tax advisor to determine the tax treatment in your particular circumstance, as taxation is uncertain in Cyprus.</i></p>
Taxation in the U.S.	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

OTHER INFORMATION

U.S. Estate Tax	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>
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ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
CZECH REPUBLIC

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

The tax consequences described in this supplement are based, in part, on the absence of an arrangement for the Company to charge the costs of the awards to your employing entity (referred to as a “recharge arrangement”). In the event of any change to the recharge arrangement with your employer, the taxation and related requirements of Options granted to you may be different than those described in this supplement. The Company expressly reserves the right to implement, modify or terminate a recharge arrangement with your employing entity at any time.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation. ²³
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method²⁴</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	No.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	

²³ Please note that legislation effective as of January 1, 2024 impacts the timing of the taxable event and taxable amount. As of the date of this supplement, there is no guidance on the legislation and there are a number of uncertainties. Under the new legislation, the taxable event occurs at the earlier of:

- a) Your employment relationship is terminated; or
- b) Your employer enters into liquidation; or
- c) You or your employer ceases to be a Czech tax resident; or
- d) You transfer (sell) the shares; or
- e) There is an exchange of the share where the total nominal value of your shares changes; or
- f) 10 years have passed from the acquisition of the shares.

²⁴ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

<i>Does the Taxable Amount Need to be Reported?</i>	No. Your employer will not be subject to any reporting obligations in connection with your participation in the Plan.
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DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country. You personally are responsible for reporting the dividend amount in your annual personal income tax return and paying any local country tax due on the dividends paid on your shares, as described below.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	<p>If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you will not be subject to taxation on any gain you recognize provided that you have held the shares for more than three (3) years or your gross annual gain from the sale of shares (and other securities) does not exceed a certain threshold.</p> <p>If you have held the shares for three (3) years or less at the time of sale and your gross annual gain from the sale of shares (and other securities) exceeds the threshold, you will be subject to tax rate to the extent that the sale proceeds exceed your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition).²⁵</p> <p>You will be personally responsible for reporting any capital gains you realize from the sale of shares in your annual personal income tax return and paying any applicable taxes due on such gains, if any, as described below.</p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-

²⁵ Please note that the tax treatment upon the sale of shares acquired prior to January 1, 2014 is different from the tax treatment described here. *Please consult with your personal tax advisor regarding the tax treatment upon the sale of such shares.*

SALE OF SHARES

	8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.
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YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	You will be required to report the taxable amount and pay any applicable taxes in your annual personal income tax return.
Dividends	You will be required to report any dividends and pay any applicable taxes in your annual personal income tax return.
Sale of Shares	You will be obliged to include the income from sales of shares and pay any applicable taxes (unless they are exempt from tax) in your yearly personal income tax return.
General	Your annual personal income tax return is due by April 1 of the year following the taxable event. The deadline may be extended until May 1, if the tax return is submitted electronically, or until July 1 if the tax return is submitted by an authorized tax advisor or an attorney. The tax return should be submitted on the form prescribed by the tax authorities.

OTHER INFORMATION

Exchange Control	You may be required to notify the Czech National Bank that you acquired shares under the Plan and/or that you maintain a foreign account. Such notification will be required if the aggregate value of your foreign direct investments is CZK 2,500,000 or more, you have a certain threshold of foreign financial assets, or you are specifically requested to do so by the Czech National Bank. <i>You should consult with your personal financial advisor regarding your reporting requirements.</i>
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher SCIENTIFIC

Employee Information Supplement

Stock Options

DENMARK

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method²⁶ The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	No. Your Options will not trigger additional social insurance contributions in addition to those already payable if you are subject to the Danish social security scheme.
<i>Are Other Taxes Payable?</i>	<p><u>Church Tax.</u> If you are a member of the National Church of Denmark, church tax will be imposed at the applicable municipal rate.</p> <p><u>Labor Market Contributions.</u> You personally are responsible for paying any Labor Market Contributions.</p>

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	No.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	No.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will have three separate reporting requirements: (i) your employer will register your equity award agreement with the Danish Tax Agency (“Skattestyrelsen”);

²⁶ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

	<p>(ii) when you exercise your Options, your employer will report the taxable amount as income to the income register ("<i>elndkomst</i>") of the <i>Skattestyrelsen</i>; and</p> <p>(iii) when you receive the shares, your employer also will report the following to the <i>Skattestyrelsen</i>: the number of shares acquired, the acquisition date, the acquisition price (including any trading costs known to your employer), the identity of the shares, i.e., ISIN number (if such number is given), and the name of the issuing company.</p>
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DIVIDENDS

Taxation in Your Country	If you acquire shares and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	<p>When you sell shares acquired under the Plan, you will be subject to capital gains (i.e., share income) tax to the extent that the sale proceeds exceed your cost basis in the shares (generally, the fair market value of the shares on the date of vesting). Share income tax is imposed at varying rates (up to 42%), depending on the amount of share income (including dividends) that you realize during the year and your tax filing status.</p> <p>If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses on listed shares may be deducted only against share income from other listed shares to the extent that the Danish tax authorities are informed of the acquisition of the shares, including the identity, number, time of acquisition and the price of the shares, no later than at the time of filing the tax return related to the year in which the shares were acquired.</p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	If the taxable amount does not appear on your annual tax return (based on your employer’s reporting or if you have not declared the income in your preliminary income assessment), you must update the tax return online through the Danish tax authorities website (www.tastselv.skat.dk) no later than May 1 or July 1 (depending on whether you are filing an ordinary or extended tax return) in the year following the taxable event. However, payment of taxes after December 31 in the relevant tax year (i.e., the year of the taxable event) will result in interest being due. If payment is made after July 1 of the year following the income year of exercise, you will pay a percentage surcharge calculated based on the residual tax in addition to interest.
Dividends	You personally are responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares by July 1 of the year following the declaration of the dividend.
Sale of Shares	You personally are responsible for declaring any capital gains (losses) you realize upon the sale of shares and paying applicable taxes. <i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.</i>
General	You may (i) make a voluntary payment of taxes online through the Danish tax authorities website (www.tastselv.skat.dk) or (ii) choose to pay the taxes through your regular income tax by including it in your preliminary income assessment or (iii) update your annual tax return online through the Danish tax authorities website no later than May 1 or July 1 (depending on whether you are filing an ordinary or extended tax return) in the year following the sale of the shares. However, payment of taxes after December 31 in the relevant tax year (i.e., the year you sell the shares) will result in interest being due. If payment is made after July 1 of the year following the income year where the shares are sold, you will in addition to interest pay a percentage surcharge calculated based on the residual tax.

OTHER INFORMATION

Foreign Asset/Account Reporting	You must report the foreign bank/broker accounts and their deposits, and shares held in a foreign bank or broker in your tax return under the section on foreign affairs and income.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares

OTHER INFORMATION	
	(and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options FINLAND

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method²⁷</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Additional salary.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes (health insurance premiums only). ²⁸
<i>Are Other Taxes Payable?</i>	<u>Church Tax</u> . If you are a member of the Finnish Evangelical Lutheran or Orthodox church, church tax will be due on income in excess of the applicable annual threshold.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes. You personally are required to provide your employer with a withholding card specifying the rate at which your employer should withhold income tax. If you do not provide your employer with a withholding card, your employer will withhold income tax at the default maximum rate.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes.
<i>Are Other Taxes Withheld?</i>	Yes, if applicable.

²⁷ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

²⁸ If you acquire Company shares under the Plan before the first (1st) anniversary of the grant date all social insurance contributions are payable in addition to health insurance premiums (i.e., similar to social insurance contributions that would be payable on ordinary salary).

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Reporting

Does the Taxable Amount Need to be Reported?

Yes. Your employer will report the taxable amount and related withholdings to the Incomes Register (i) by the 5th day of the month following the month in which the taxable event occurs, if you only receive non-monetary benefits; or (ii) by the 5th calendar day after the payment date if you receive monetary payment (e.g., cash) in addition to the non-monetary benefits.

DIVIDENDS

Taxation in Your Country

If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.

Taxation in the U.S.

Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. *You should consult with your personal tax advisor regarding the availability of such a credit.*

SALE OF SHARES

Taxation in Your Country

When you subsequently sell Company shares acquired under the Plan, you may be subject to additional taxation on any gain you realize to the extent the gain exceeds your personal annual exemption amount for the tax year. Your capital gains tax rate will depend upon the amount of your capital income for the tax year. The tax rate for capital income is 30% up to EUR 30,000 and 34% for the capital income exceeding EUR 30,000.

The taxable gain generally will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). Alternatively, you may calculate the taxable gain as the difference between the sale proceeds and 20% of the sale proceeds (40% of the sale proceeds if the shares are held at least 10 years). If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses may be offset against, primarily, any capital gain and, secondarily, other capital income, realized in the same tax year and during the following five (5) years.

The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.

Taxation in the U.S.

Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when

SALE OF SHARES

	shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.
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YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	You must review your pre-completed tax return sent to you by the Tax Administration (typically in March or April) to confirm that the taxable amount has been reported. If you find any errors or omissions, you must make the necessary corrections electronically or by sending specific paper forms to the local tax authorities.
Dividends	You personally are responsible for reporting the dividend amount in your personal tax return when you receive the pre-completed tax return from the Tax Administration and paying any taxes due.
Sale of Shares	You personally are responsible for reporting any capital gains (losses) you recognize from the sale of shares in your personal tax return when you receive the pre-completed tax return from the Tax Administration and paying any taxes due.
General	Filing deadlines are determined individually, but typically are in May. If any residual tax is payable, the due dates are typically between August and November.

OTHER INFORMATION

Foreign Asset/Account Reporting	There are no specific reporting requirements with respect to foreign assets/accounts. However, please note that you must check your pre-completed tax return to confirm that the ownership of shares and other securities (foreign or domestic) are correctly reported. If you find any errors or omissions, you must make the necessary corrections electronically or by sending specific paper forms to the local tax authorities.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options FRANCE

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country on **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

GENERAL INFORMATION

The Options described herein **are not eligible** for the French specific tax and social regime provided by Sections L. 225-177 to L. 225-186 and Sections L. 22-10-56 to L. 22-10-58 of the French Commercial Code, as amended.

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TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	Taxation on the date you exercise your Options and acquire shares.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method³⁰ The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method The difference between the fair market value of the shares at exercise and the exercise price (the “spread”), after deduction of tax deductible social insurance contributions.</p>
<i>Nature of Taxable Amount</i>	Employment income.
<i>Is Income Tax Payable?</i>	Yes, at your marginal income tax rate.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes, you will be subject to social security contributions on the spread at exercise.
<i>Are Other Taxes Payable?</i>	<u>Surtax on High Income</u> : An additional surtax applies on all types of income, including the spread at exercise, if your total income exceeds certain thresholds. <i>You should consult with your personal tax advisor regarding the applicability of the surtax to you.</i>

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding

<i>Is Income Tax Withheld?</i>	Yes. ³¹
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²⁹ Please note that the tax and social treatment of your RSUs described below is applicable for 2023 income deriving from these Options.

³⁰ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

³¹ Please note that withholding of income tax is made based on a tax rate communicated by the tax authorities to your employer and that this rate does not always take into account your effective tax rates applicable for the year of vesting. You may have to pay a balance of taxes the year following the vesting or you may be reimbursed by the tax authorities, if the withholding was in excess or below of the amount of taxes finally due based on the relevant application of the tax progressive rates for the year of vesting. If you become a non-resident for tax purposes under French law after the grant date and are non-resident on the taxable event, your employer may be obliged to withhold French income tax from the taxable amount when you finally acquire the shares. *You should contact your personal tax advisor*

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes.
<i>Are Other Taxes Withheld?</i>	No.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount on your monthly payroll slip to the tax authorities in which the tax was incurred and will also report this amount in the corresponding monthly nominative social declaration (DSN).

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, you will be subject to a flat tax rate of 30% (" <i>Prélèvement Forfaitaire Unique</i> "), which includes income tax and social taxes, on any dividends paid with respect to the shares. An election to apply progressive income tax rates in your annual income tax return may be available (in this case, a specific rebate may apply for income tax purpose). You should discuss the opportunity to elect progressive tax treatment with your personal tax advisor or your local tax office. ³² If you elect to apply progressive income tax rates, 6.8% of the 17.2% social taxes will be tax deductible. Any dividends received may also be subject to surtax, if applicable.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You may also be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	If you acquire Company shares at exercise and you sell shares acquired under the Plan, you will realize a capital gain (or loss) on the difference between
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for further information prior to such a transfer of residence. In certain circumstances, withholding may not apply but the taxable gain is reported to the French tax authorities.

³² The election, if made, will apply to all income. The election does not allow you to apply progressive income tax rates to only certain types of income.

SALE OF SHARES

	<p>the sale proceeds and the fair market value of the shares on the exercise date.</p> <p>Capital gain will be taxed at a combined rate of 30%. This 30% rate includes income tax at a flat rate of 12.8% and additional social taxes at a combined rate of 17.2%³³ (without taking into account any rebates). An election to apply progressive income tax rates in your annual income tax return may be available. You should discuss the opportunity to elect progressive tax treatment with your personal tax advisor or your local tax office.³⁴ If you elect to apply progressive income tax rates, 6.8% of the 17.2% social taxes will be tax deductible.</p> <p>If the net sale price of the shares is less than the income recognized at exercise, you will realize a capital loss. This capital loss can be offset against capital gain on the sale of securities realized by you and your household during the same year or during the following ten (10) years. A capital loss cannot be offset against other types of income.</p>
<p>Taxation in the U.S.</p>	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS³⁵

<p>Exercise</p>	<p>You should confirm that the taxable amount is properly reported on your annual income tax return, Form N° 2042 (or any applicable Form at the time of the reporting), which is due in May/June of the year following the taxable event, make any necessary corrections, and pay any difference between the amount withheld by your employer and the actual tax due. You also are responsible for reporting and paying any surtax due directly to the tax authorities.</p>
<p>Dividends</p>	<p>Unless the shares are held by a French broker or bank, you may be required to file a tax return and pay advance income tax as well as additional social taxes, directly to the tax office within 15 days of the month following the receipt of the dividends. In addition, the dividends (and taxes paid) must be reported on Form N° 2778-DIV-SD (or any applicable Form at the time of the reporting) in the year following receipt of the dividends.</p> <p>You also must report the dividends and taxes paid in your annual income tax return due in May/June of the corresponding year. You will have to report the dividends on Form N° 2047 (for foreign-sourced income) as well as on Form N° 2042.</p>

³³ This assumes that you are a tax resident in France and subject to French social contributions mandatory regime at exercise.

³⁴ The election, if made, will apply to all income. The election does not allow you to apply progressive income tax rates to only certain types of income.

³⁵ Please note that the reporting obligations, in particular the Forms to be used for reporting, are subject to change.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS³⁵

	<i>You should consult your personal tax advisor regarding the applicability of the advance reporting and income and social tax payment to your situation.</i>
Sale of Shares	<p>You personally must report any capital gain or loss on your annual income tax return, Form N° 2042 (or any applicable Form at the time of the reporting), due in May/June of the year following the sale of the shares.</p> <p>Any capital gain or loss also must be reported in the Form N° 2074 for capital gain/loss realized in the corresponding year.</p>

OTHER INFORMATION

Foreign Asset/Account Reporting	<p>You personally must report annually any shares and bank accounts you hold outside France, including the accounts that were opened, held, used and/or closed during the tax year, to the French tax authorities, on an annual basis on a special Form N° 3916, together with your personal income tax return. Failure to report triggers a significant penalty.</p>
Exchange Control	<p>The value of any cash or securities imported to or exported from France without the use of a financial institution must be reported to the customs and excise authorities when the value of such cash or securities is equal to or greater than a certain amount. <i>You should consult with your personal financial advisor for further details regarding this requirement.</i></p>
U.S. Estate Tax	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>

ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options GERMANY

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method³⁶</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).³⁷</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes. ³⁸
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Payable?</i>	<p><u>Solidarity Surcharge</u>. A solidarity surcharge may be assessed on the amount of your income tax liability.</p> <p><u>Church Tax</u>. You may be subject to church tax on the amount of your income tax liability, depending on the tax district in which you reside and whether you are a registered member of a church.</p>

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).

³⁶ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

³⁷ According to the official position of the German tax authorities, the taxable amount is generally equal to the difference between the market value of the shares on the date on which the shares are transferred to you and the exercise price.

³⁸ Effective as of January 1, 2024, up to EUR 2,000 per year of aggregate award income may be exempt from taxation if awards are granted under the Plan to all employees. In addition, a special formula (the “one-fifth rule”) may apply that may result in favorable tax treatment if (i) the award is subject to time-vesting based on employment and has been granted as an incentive for future services, (ii) the period between grant and vest is more than one (1) year, and (iii) within this period, you remain employed with the same employer. However, the one-fifth rule has no benefit if you are subject to tax at the maximum marginal rate on your regular wages. *You should consult with your personal tax advisor regarding the availability of such exemption and/or special formula.*

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

<i>Are Other Taxes Withheld?</i>	Yes, as applicable.
Reporting	
<i>Does Your Employer Have to Report the Taxable Amount?</i>	Your employer will report the taxable amount, as well as the taxes due, and withhold and remit the taxes to the responsible authorities in connection with the filing of the monthly wage tax return (<i>Lohnsteuer-Anmeldung</i>) and the " <i>Beitragsnachweis</i> " for social insurance contribution purposes. After the end of the calendar year, your employer will provide you with your wage tax certificate, in which the taxable amount will be included.

DIVIDENDS

Taxation in Your Country	You will be subject to taxation at a flat rate of 25% (plus solidarity surcharge and church tax, if applicable) on any dividends you receive on the Company shares you acquire under the Plan. If the flat tax rate exceeds your personal income tax rate, you may elect a personal assessment to apply your personal income tax rate instead of the flat rate. The income from any dividends you receive is subject to an annual lump sum deduction (EUR 1,000 for individuals and EUR 2,000 for married couples filing jointly) applicable to all investment income (including capital gains from the sale of shares) for the relevant tax year. You personally will be responsible for reporting the dividends as taxable income in your annual income tax return and paying the applicable taxes, unless the flat rate tax is withheld by a German bank or financial institution where you have deposited the shares.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	Depending on when you acquired the shares, you may be subject to additional taxation on any gain you realize when you sell your shares. The capital gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). <u>Shares acquired prior to January 1, 2009</u>
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SALE OF SHARES

	<p>If you sell shares that were acquired prior to January 1, 2009, any gain you realize upon sale will likely be exempt from capital gains tax because you have held the shares for longer than one (1) year.</p> <p><u>Shares acquired on or after January 1, 2009</u></p> <p>If you sell shares that were acquired on or after January 1, 2009, the gain will be subject to tax at a flat rate of 25% (plus solidarity surcharge and church tax, if applicable, on the flat tax owed). If the flat rate exceeds your personal income tax rate, you may elect a personal assessment to apply your personal income tax rate.</p> <p>Any gains you realize from the sale of Company shares is subject to an annual lump sum deduction (EUR 1,000 for individuals and EUR 2,000 for married couples filing jointly) applicable to all investment income (including any dividends you receive on the Company shares) for the relevant tax year.</p> <p>However, flat rate taxation does not apply and the capital gain will be subject to taxation according to the partial income procedure if:</p> <ol style="list-style-type: none"> 1. you own 1% or more of the Company's stated capital (or have owned 1% or more at any time in the last five (5) years); or 2. the shares are held as business assets (which is rather unlikely in the case of shares acquired as a result of settlement of RSUs granted under the Plan). <p>If the net sale price of the shares is less than the fair market value of shares on the date of acquisition, you will realize a capital loss. This capital loss can be offset against capital gain on the sale of other shares (if any) realized by you during the same calendar year or during the following years. A capital loss cannot be offset against other types of income (including income from capital investment other than capital gains realized from the sale of shares).</p> <p>You will be personally responsible for declaring any capital gain (or loss) you realize upon the sale of shares and paying applicable taxes.</p>
<p>Taxation in the U.S.</p>	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

<p>Exercise</p>	<p>Depending on your personal situation, you might be required to file an income tax return in Germany.</p>
<p>Dividends</p>	<p>You personally must report the dividends as taxable income in your annual income tax return and pay the applicable tax directly to the local tax authorities, unless the flat rate tax was withheld by a German bank or financial institution where you have deposited the shares.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Sale of Shares	You personally must report any taxable gain arising upon the sale or disposition of the Company shares you acquire under the Plan in your annual income tax return and pay the applicable tax directly to the local tax authorities, unless the flat rate tax is withheld by a German bank or financial institution where you have deposited the shares.
General	The due date for filing your income tax return is usually July 31 of the year following the calendar year in which the taxable event occurred. For the 2023 and 2024 calendar years, the due date for filing your income tax return has been extended to September 2, 2024 and July 31, 2025 respectively. If the income tax return is filed by a tax advisor, the deadline for filing the income tax return is automatically extended until the last day of February of the second year following the calendar year in which the taxable event occurred. For the 2022, 2023 and 2024 calendar years, the due dates for filing an income tax return by a tax advisor have been extended to July 31, 2024, June 2, 2025, and April 30, 2026, respectively. Generally, you must pay the income tax assessed within a month following the receipt of a tax assessment notice. <i>For further information on whether you are required to file an income tax return, you should contact the responsible tax office or your personal tax adviser.</i>

OTHER INFORMATION

Foreign Asset/Account Reporting	If your acquisition of shares under the Plan leads to a so-called qualified participation at any point during the calendar year, you may need to report the acquisition when you file your tax return for the relevant year. A qualified participation occurs if (i) you own at least 1% of the Company and the value of the shares acquired exceeds EUR 150,000 ³⁹ or (ii) you hold Company shares exceeding 10% of the Company's total common stock.
Exchange Control	Cross-border payments in excess of EUR 12,500 must be reported to the German Federal Bank (Bundesbank). If you receive a payment in excess of this amount (including if you acquire shares with a value in excess of this amount or sell shares via a foreign broker, bank or service provider and receive proceeds in excess of this amount) and/or if the Company withholds shares with a value in excess of EUR 12,500 to recover taxes due by you in connection with the Plan, you must report the payment and/or the value of the shares received and/or withheld to Bundesbank, either electronically using the "General Statistics Reporting Portal" (" <i>Allgemeines Meldeportal Statistik</i> ") available on the Bundesbank website (www.bundesbank.de) or via such other method (e.g., by email or telephone) as is permitted or required by Bundesbank. The report must be submitted monthly or within other such timing as is permitted or required by Bundesbank.

³⁹ If the Company shares are not listed on a recognized stock exchange, reporting is required if the value of the shares exceeds EUR 150,000, regardless of whether such individuals hold less than 1% of the Company.

OTHER INFORMATION

U.S. Estate Tax

You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
GREECE

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).⁴⁰

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

⁴⁰ The information in this document applies to publicly-traded shares only.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, your taxable amount is determined, but tax will not be payable until you sell the shares acquired upon exercise of your Options (as described in the Sale of Shares section below).
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁴¹</p> <p>The difference between the sale price and the exercise price (the “Spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares⁴² at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment income or capital gains (depending upon whether you sell your shares after more than twenty-four (24) months from the grant date). ⁴³
<i>Is Income Tax Payable?</i>	<p>Cashless Sell-All Exercise Method</p> <p>Yes (as described in the Sale of Shares section below).</p> <p>Cash or Sell-to-Cover Method</p> <p>Employment income tax will be due if you sell your shares twenty-four (24) months or less from the grant date (as described in the Sale of Shares section below).</p>
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded), on the Spread at exercise.
<i>Are Other Taxes Payable?</i>	No.

⁴¹ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

⁴² For publicly-traded companies, the fair market value of the shares is the closing price of the shares on the exercise date. In the case of private (not listed) companies, the Spread is determined as the difference between: (a) the value of the private company’s own assets per share (i.e. current value of all assets minus liabilities divided by the number of the company’s shares) and (b) the exercise price.

⁴³ Under a new favorable tax regime applicable as of January 1, 2020, tax is deferred until you sell your shares and you benefit from more favorable (capital gains) tax treatment if you do not sell the shares acquired at exercise until more than 24 months from the grant date.

Please consult with your personal tax advisor for more information.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Income Tax Withheld?</i>	No.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded), on the Spread at Exercise.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the grant date and any taxable amount corresponding to employment income to the tax authorities on a monthly basis by virtue of the emolument certificate, which is filed together with the respective employment income withholding tax return. The report's deadline is the last day of the second month following the month of exercise. In addition, your employer will provide to you a special emolument certificate for the fiscal year within which you have exercised your Options that reports the grant date and the taxable amount.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell such shares:
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	<ul style="list-style-type: none"> - on or before twenty-four (24) months from the grant date, you will be subject to employment income tax on the Spread;⁴⁴ or - more than twenty-four (24) months from the grant date, you will be subject to capital gains tax on the Spread.⁴⁵ <p>You also will be subject to a transfer tax on the gross sale proceeds.</p>
Taxation in the U.S.	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	<p>The income from the exercise of your Options will automatically appear on your e-draft personal income tax return (E1 form) as employment income. If you do not sell the shares within the same tax year as exercise, you may remove the amount from the final income tax return you file, since you have no tax obligation.</p>
Dividends	<p>You personally are responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares by completing and filing the E1 form in your annual income tax return by June 30 of the following tax year. Individual filing extensions are not available.</p> <p>The applicable tax should be paid in three equal installments. The first installment is due prior to the last business day of July, the second is due prior to the last business day of September, and the third is due prior to the last business day of November.</p>
Sale of Shares	<p>You will be personally responsible for reporting any employment income/capital gain arising from exercise of your Option and the sale of shares and paying any applicable taxes due on such gain in your annual income tax return by completing and filing the E1 form by June 30 of the tax year following the sale. Individual filing extensions are not available.</p> <p>The applicable tax should be paid in three equal installments. The first installment is due prior to the last business day of July, the second is due prior to the last business day of September, and the third is due prior to the last business day of November.</p> <p>You will be personally responsible for reporting and paying the transfer tax on the gross sale proceeds if the transaction is carried out by a foreign broker.</p> <p>Transfer tax on the sale of shares shall be paid by virtue of a special transfer tax return to be filed by the end of the month following the sale.</p>

⁴⁴ If you own at least 0.5% of the Company's capital stock, you also will be subject to capital gains tax on any additional gain from the sale of the shares.

⁴⁵ If you own at least 0.5% of the Company's capital stock, you will be subject to capital gains tax on the entire sale proceeds.

OTHER INFORMATION

Foreign Asset/Account Reporting	The reporting of foreign assets (including shares and other investments) is your own obligation and takes place through your annual tax return.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher S C I E N T I F I C

Employee Information Supplement

Stock Options

HONG KONG

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

GENERAL INFORMATION

Important Warning. The Plan, your equity award agreement and other related documentation (the “Plan Documentation”) have not been reviewed by any regulatory authority in Hong Kong. As a result, you should exercise caution in relation to the grant of your equity award and the acquisition of Company shares pursuant to such award. If you are in any doubt about any of the contents of the Plan Documentation, you should obtain independent professional advice. The grant of the equity award and the Company shares issued under the Plan pursuant to the award are not a public offer of securities and are available only for certain eligible employees of the Company and its affiliates. The Plan Documentation has not been prepared in accordance with and is not intended to constitute a “prospectus” for a public offering of securities under the applicable securities legislation in Hong Kong. The Plan Documentation is intended only for the personal use of certain eligible employees and the Company and its affiliates and may not be distributed to any other person.

TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁴⁶</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Income Tax Withheld?</i>	No.

⁴⁶ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount to the Inland Revenue Department (“IRD”) as part of the annual Employer’s Return of Remuneration and Pensions (Form IR56B). Your employer will subsequently provide a copy of the filed Form IR56B to you for your records.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company’s shares, you will not be subject to tax in your country on any dividends paid with respect to the shares.
Taxation in the U.S.	Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source.

SALE OF SHARES

Taxation in Your Country	<p>If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you will not be subject to tax on any gain you recognize.</p> <p>If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses cannot be offset from any income taxable in Hong Kong.</p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	You will be issued an individual tax return (Form BIR60) directly from the IRD in April or May. All employment income, including the taxable amount, should be reported on this tax return for the year of the taxable event. The deadline for submitting the individual tax return is one month from receipt if the taxpayer files a physical copy of the return and does not solely own any
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YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

	unincorporated business during the year of assessment. There is an automatic extension of one month for taxpayers who are filing their return electronically. Electronic filing of the tax return is available if you are an eTax Account holder and satisfy certain conditions. You can apply for a tax return filing extension in writing to the Inland Revenue Department before the filing deadline. Based on your individual tax return and the reporting made by your employer, the IRD will issue a salaries tax assessment to you with the amount of tax payable for that particular year of assessment and the deadline for payment(s).
Dividends	None.
Sale of Shares	None.

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher SCIENTIFIC

Employee Information Supplement

Stock Options

HUNGARY

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁴⁷</p> <p>If you exercise your Options, the taxable amount will be the difference between the fair market value of the shares at exercise and the exercise price (the “spread”). Upon the immediate sale of shares by the broker, the taxable amount will be the difference between the sale proceeds and your cost basis in the shares (the fair market value of the shares at exercise). Please see “Sale of Shares” below for further details.</p> <p>However, upon the exercise of Options, because you are required to pay social contribution tax, your taxable amount is equal to 89% of the spread at exercise.</p> <p>Cash or Sell-to-Cover Method</p> <p>If you exercise your Options, the taxable amount will be the difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p> <p>However, upon the exercise of Options, because you are required to pay social contribution tax, your taxable amount is equal to 89% of the spread at exercise.</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	No.
<i>Are Employee Social Insurance</i>	No.

⁴⁷ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

<i>Contributions Withheld?</i>	
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	No.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty ⁴⁸ . You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit⁴⁹.</i>

SALE OF SHARES

Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you will be subject to capital gains tax at a flat rate to the extent that the sale proceeds exceed your cost basis
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⁴⁸ On 8 July 2022, the U.S. Treasury Department announced the termination of the tax treaty with Hungary. The treaty, which regulates certain aspects of the taxation consequences of income detailed in this supplement, was concluded in 1979 and its termination will take effect from January 2024. Assuming the treaty terminates as expected, the reduced rate of U.S. federal tax withholding on such dividends will no longer apply.

⁴⁹ In the absence of the treaty, the foreign tax credit in Hungary is capped and 5% personal income tax should still be payable in case of the foreign tax credit.

SALE OF SHARES	
	<p>in the shares (generally, the fair market value of the shares on the date the shares were acquired).⁵⁰</p> <p>If the sale proceeds are less than your cost basis in the shares, you will realize a capital loss. Capital losses incurred in the subject fiscal year and the preceding two (2) fiscal years may be used to offset capital gains in the subject fiscal year.</p> <p><i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor on this issue⁵¹.</i></p>
Taxation in the U.S.	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally are required to report the taxable amount you receive at the time of vesting in your personal tax return.
Dividends	You personally will be responsible for reporting any dividends paid to you, and paying any taxes due, in your personal tax return.
Sale of Shares	You personally will be responsible for reporting any capital gains (losses) and paying any taxes due on such gains, in your personal tax return.
General	<p>Your personal tax return must be filed by May 20 of the year following the taxable event. You personally will be responsible for paying any tax due directly to the local tax authorities by the 12th calendar day of the month following the end of the quarter in which the taxable event occurs (but if the deadline falls on a non-business day, the due date is the next business day).</p> <p>You should keep all receipts in connection with any transaction for five (5) years, as these receipts must be presented to the Hungarian tax authorities upon request.</p>

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	None.

⁵⁰ If you own shares of other publicly traded companies, the taxable amount will be based on the total gains / losses of all publicly traded share transactions in a given tax year.

⁵¹ In the absence of the treaty, the above preferential controlled capital market transaction rules should still continue to apply as of 1 January 2024, as the Hungarian Parliament accepted the respective bill reacting to the termination of the treaty.

OTHER INFORMATION

U.S. Estate Tax

You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options INDIA

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁵²</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”) is taxable as salary.</p> <p>Further, the difference between the fair market value of the shares at exercise and the sale price will be taxable as Capital Gains. Since in a sell-all exercise method, the exercise and sale happen simultaneously, generally, the transaction may not result in any capital gains.</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p> <p>For Indian tax purposes, the fair market value of the shares will be based on a valuation prepared by a Category 1 SEBI licensed Merchant Bank.</p>
<i>Nature of Taxable Amount</i>	Employment benefits.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	<p><u>Education and Health cess.</u> Education and health cess at 4% will be due on the income tax payable plus surcharge.</p> <p><u>Surcharge.</u> Taxable income exceeding INR 5 million up to INR 10 million will be subject to a 10% surcharge. A 15% surcharge applies for taxable income exceeding INR 10 million up to INR 20 million. A 25% surcharge applies for taxable income exceeding INR 20 million up to INR 50 million. A 37% surcharge applies for taxable income exceeding INR 50 million.</p> <p>Effective as of April 1, 2023, the surcharge is capped at 25% if you opt for the new tax regime or do not make an election. If you opt to remain under the old tax regime, the maximum surcharge is 37%.</p> <p><u>Tax Collected at Source:</u> If you remit funds from India to purchase shares, the bank handling the transfer to the U.S. may apply a 20% withholding Tax Collection at Source (“TCS”) on remittances out of India if (i) the bank treats the remittances out of India as remittances made under the “Liberalized Remittance Scheme” and (ii) the remittance exceeds INR 700,000.</p>

⁵² A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	Yes (Education and health cess and surcharge). Additionally, your employer may deduct TCS from you if it determines that TCS is due.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Your employer will report the taxable amount to the local tax authorities on Form 24Q (quarterly statement of tax withholding). In addition, your employer will report the taxable amount to you on Form 12BA attached to Form 16 by June 15 following the fiscal year end (March 31) in which the taxable event occurs.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	<p>When you sell shares acquired under the Plan, you will be subject to capital gains tax to the extent that the sale proceeds exceed your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition, as determined by a Category 1 SEBI licensed Merchant Bank).</p> <p>If you hold the shares acquired under the Plan for more than 24 months, you will be taxed at the more favorable long-term capital gains tax rate (plus health and education cess and, if applicable, surcharge) and entitled to claim cost inflation indexation benefits on your cost of acquisition. In case of long-</p>
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SALE OF SHARES

	<p>term capital gains, you may be eligible to certain deductions based on specified reinvestments, subject to prescribed conditions.</p> <p>If you hold the shares for 24 months or less, you will be taxed at your marginal income tax rate (plus education and health cess and, if applicable, surcharge).</p> <p>If your sale proceeds are lower than your cost basis in the shares, you will realize a loss. Capital losses (short-term or long-term) may be offset against other capital gains of the same nature (<i>i.e.</i>, short-term or long-term) that you realize in the same tax year or in any subsequent tax year up to a maximum of 8 years. Long-term capital loss cannot be set off against short-term capital gains. Income tax returns ("ITR") are required to be filed by the due date in order to be eligible to carry forward capital losses, if any.</p> <p><i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.</i></p>
<p>Taxation in the U.S.</p>	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

<p>Exercise</p>	<p>You personally are required to report the taxable income in your ITR based on the amount reported by your employer in Form 16 and pay any additional tax due.</p>
<p>Dividends</p>	<p>You personally are responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares.</p> <p>Tax on dividends is payable under the Advance Tax System during the fiscal year (<i>i.e.</i>, April 1 – March 31) in four (4) instalments, as follows:</p> <ul style="list-style-type: none"> • On or before June 15 – not less than 15% of the tax payable for the year; • On or before September 15 – not less than 45% of the tax payable for the year, reduced by the amount paid in the earlier instalment; • On or before December 15 – not less than 75% of the tax payable for the year, reduced by the amount paid in the earlier instalments; and • On or before March 15 – the whole amount of the tax payable for the year, reduced by the amount paid in the earlier instalments. <p>For example, if you receive the dividend in October, you must pay not less than 75% of the tax due on such dividend by December 15 and the remaining tax due by the applicable dates. If you fail to pay the required amount of tax on the dividend according to the above schedule, you will be liable for interest at a rate of 1% per month on the amount of the underpayment.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

	<p>In addition, you are required to report any dividends in the ITR under “Income from Other Sources.”</p> <p>You may be entitled to claim a credit for any foreign tax withheld or paid on your dividends in the ITR, in which case, prior to filing the ITR, you must file Form 67 to report the withholding tax and the foreign tax credit being claimed.</p>
<p>Sale of Shares</p>	<p>You personally are responsible for reporting and paying any tax resulting from the sale of shares.</p> <p>Capital gains tax is payable under the Advance Tax System during the fiscal year (<i>i.e.</i>, April 1 – March 31) in four (4) instalments, as follows:</p> <ul style="list-style-type: none"> • On or before June 15 – not less than 15% of the tax payable for the year; • On or before September 15 – not less than 45% of the tax payable for the year, reduced by the amount paid in the earlier instalment; • On or before December 15 – not less than 75% of the tax payable for the year, reduced by the amount paid in the earlier instalments; and • On or before March 15 – the whole amount of the tax payable for the year, reduced by the amount paid in the earlier instalments. <p>Payments are due pursuant to the above schedule based on the date that you realize a capital gain. For example, if you realize a capital gain in October, you must pay not less than 75% of the tax due on such capital gain by December 15 and the remaining tax due by the applicable dates. If you fail to pay the required amount of capital gains tax according to the above schedule, you will be liable for interest at a rate of 1% per month on the amount of the underpayment.</p> <p>In addition, you are required to report any capital gain/loss in your ITR under “Income from Capital Gains”.</p> <p>You must also report any shares held at any time during the applicable calendar year in Schedule Foreign Assets in the ITR.</p>
<p>General</p>	<p>The deadline for filing the ITR is July 31.</p>

OTHER INFORMATION

<p>Foreign Asset/Account Reporting</p>	<p>You are required to declare your foreign bank accounts and any foreign financial assets (including shares held outside India) in your annual tax return.</p> <p><i>As the reporting rules are stringent, you should consult with your personal tax or legal advisor regarding this reporting obligation.</i></p>
<p>Exchange Control</p>	<p>You personally are required to repatriate the cash proceeds received upon the sale of shares and receipt of any dividends and convert such proceeds into local currency within specified timeframes as required under applicable regulations. You also are required to retain the foreign inward remittance certificate as evidence of repatriation.</p>

OTHER INFORMATION

	<p>As notes above under Other Taxes Payable, if you remit funds from India to purchase shares, the bank handling the transfer to the U.S. may apply a 20% withholding TCS on such remittances.</p> <p><i>As exchange control regulations can change frequently and without notice, you should consult your personal tax or legal advisor before selling your shares to ensure compliance with current regulations.</i></p>
U.S. Estate Tax	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>

ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options

IRELAND

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes (employee Pay-Related Social Insurance (“PRSI”) contributions).
<i>Are Other Taxes Payable?</i>	Yes (Universal Social Charge (“USC”).

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes, for taxable events occurring on or after January 1, 2024.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes, for taxable events occurring on or after January 1, 2024.
<i>Are Other Taxes Withheld?</i>	Yes, for taxable events occurring on or after January 1, 2024.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the grant and the exercise of the award to Irish Revenue on Form RSS1 on or before March 31 in the year following the year of grant and the year in which the taxable event occurred. In addition, for taxable events occurring on or after January 1, 2024, your employer will report the taxable amount to Irish Revenue through payroll. You also will receive an end of year statement from Irish Revenue, which contains details of your taxable income, including your award income, as well as income tax, USC and employee PRSI withheld by your employer and remitted to Irish Revenue. You can access the end of year statement through the Irish Revenue online facility “myAccount”.

DIVIDENDS	
Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES	
Taxation in Your Country	<p>If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you will be subject to additional taxation on any gain you realize to the extent the gain exceeds your annual exemption amount for the tax year. The rate of capital gains tax is 33%.</p> <p>The taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). The cost basis of the shares sold is generally calculated on a "First In, First Out" basis, which means that where you acquired shares on different dates and not all of the shares are being sold, the shares that were acquired on earlier dates are deemed to be sold first.</p> <p>If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Generally, capital losses may be offset from capital gains realized in the tax year of sale or any subsequent tax year.</p> <p><i>Different rules apply where you acquire and sell Company shares within a four-week period. You should consult with your personal tax advisor prior to acquiring or selling Company shares.</i></p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	For taxable events occurring on or after January 1, 2024, none.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Dividends	You personally must report any dividends on a tax return (Form 11), which is due by October 31 in the year following the tax year in which the dividends were paid, and pay any applicable taxes due.
Sale of Shares	<p>You personally will be responsible for reporting any capital gains or losses you recognize from the sale of shares and paying any applicable taxes due on such gain. Any capital gains tax must be paid by December 15 if the sale takes place in the period from January 1 to November 30 and by the following January 31 where the sale takes place in December. The sale of shares should be reported on your annual tax return for the tax year in which the shares are sold.</p> <p>A tax return is due October 31 in the year following the tax year in which the sale of the shares occurs.</p> <p>Details of the relevant tax return on which the gain or loss must be reported can be found on the Revenue’s website at (www.revenue.ie/en/gains-gifts-and-inheritance/transferring-an-asset/when-and-how-do-you-pay-and-file-cgt.aspx).</p>

OTHER INFORMATION

Other Reporting	If you are a director, shadow director ¹ or secretary of an Irish affiliate of the Company, you will not be subject to the notification requirements under the Companies Act, 2014 unless your shareholding interests meet or exceed 1% of the Company’s voting share capital.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

¹ A shadow director is an individual who is not on the board of directors of the Irish subsidiary, but has sufficient control so that the board of directors of the Irish subsidiary acts in accordance with his/her instruction.

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
ISRAEL

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

IMPORTANT TAX INFORMATION

The information in this supplement applies to equity awards that have been granted under the “non-trustee route” of Section 102 of the Israel Income Tax Ordinance (New Version), 1961 (“Section 102”) to employees of a subsidiary in Israel.

TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	No taxation, provided you are not employed by a branch office in Israel You will not be subject to taxation until you sell your Company shares acquired upon exercise. Please see the Sale of Shares section below for further details.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company’s shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	<p>If you acquire Company shares at exercise and you sell shares acquired under the Plan, the difference between the sale proceeds and the exercise price (plus any transactional expenses incurred in connection with the sale) will be taxed as ordinary income and subject to income tax at your personal marginal rate and social insurance contributions (to the extent the applicable contribution ceiling has not been exceeded).</p> <p>In addition, a surtax may be imposed if your income is in excess of the applicable annual threshold.</p> <p>Lastly, note that if you cease to be a resident of Israel, your assets (including the awards and any shares acquired under the Plan) will be deemed to be sold and you will be subject to tax on the deemed sale proceeds (the “Exit Tax”). However, payment of the Exit Tax may be deferred until the actual sale</p>
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SALE OF SHARES

	of the shares. The Israeli Tax Authority may treat the portion that vested while you were a resident of Israel differently from the portion that vests after you cease to be a resident of Israel. <i>Please consult with your personal tax advisor regarding the tax treatment of your awards and your shares if you cease to be a resident of Israel.</i>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Tax Withheld?</i>	Yes. Your employer will withhold income tax, social insurance contributions (to the extent the applicable contribution ceiling has not been exceeded), and surtax, if any, and remit to the tax authorities when you sell your Company shares.
Reporting	
<i>Does Your Participation in the Plan Need to be Reported?</i>	Potentially. Employer equity award reporting requirements have been temporarily suspended. Should reporting requirements be reinstated, your employer will report the details of equity award grants at the end of each quarter on Form 146. In addition, your employer will report the details of share acquisitions and sales by March 31 of the following year on Form 156 ⁵³ .

⁵³ There is currently proposed legislation regarding reporting obligations; if and upon enactment of the current proposed legislation, the reporting obligation is anticipated to expand.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	None.
Dividends	You personally must report the income realized from the dividends in a tax report filed with the ITA by April 30 of each year, for any amounts realized in the reported year. In addition, if your annual income or the dividend income or the combination of both exceeds a threshold (currently 700,000 NIS), you will be required to file a tax return with the ITA by April 30 of the year following the year during which the income was realized (generally, the year of sale). The annual tax return may be submitted by the ITA electronic system or via hard copy. It may be possible to obtain an extension of the tax filing deadline.
Sale of Shares	If your annual income or the gain from the sale of your shares or the combination of both exceeds a threshold (currently 700,000 NIS), you will be required to file a tax return with the ITA by April 30 of the year following the year during which the income was realized (generally, the year of sale). The annual tax return may be submitted by the ITA electronic system or via hard copy. It may be possible to obtain an extension of the tax filing deadline.

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
ITALY

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	The difference between the fair market value of the shares at exercise and the exercise price (the “spread”). For Italian income tax purposes, the fair market value of the shares at exercise is equal to the average price of the shares over the month immediately preceding and including the exercise date.
<i>Nature of Taxable Amount</i>	Employment income.
<i>Is Income Tax Payable?</i>	Yes (including regional and municipal surcharges).
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	<u>Foreign Financial Assets Tax</u> . The value of your foreign assets (including shares acquired under the Plan) may be subject to a foreign financial assets tax at a rate of 0.2%. <i>You should consult with your personal tax advisor for additional information about the foreign financial assets tax.</i>

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	No.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount, included in your aggregate employment income, on <i>Modello CU</i> and send the report to you by March 16 of the year following the year in which the taxable event occurs as well as digitally file the same with the tax authorities by the same deadline. In addition, your employer will report your aggregate employment income, including the equity award income, on Form 770, which has to be filed annually by the end of October of the year following the year in which the taxable event occurs. The above deadlines may be subject to change.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country. Unless tax has already been withheld on the dividend payment by a withholding agent, you are responsible for reporting the dividend amount on your annual tax return, and paying any local country tax due on the dividends paid on your shares, as described below.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell shares acquired under the Plan, you will be subject to capital gains tax to the extent that the sale proceeds exceed your cost basis in the shares (generally, the fair market value of the shares on the date of exercise, as defined for Italian tax purposes). Capital gains tax will be due at a flat rate. In calculating the capital gain, you may subtract any expenses incurred to produce the gain, except interest, and losses from the sale of shareholdings or capital investments. Capital losses may be used to offset capital gains in the same year or in the subsequent four (4) years, but cannot be used to offset other types of income. <i>The calculation of capital gains (losses) at the time of sale is complex you should consult with your personal tax advisor.</i>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	None.
Dividends	Unless local country tax has already been withheld by a withholding agent, you are personally responsible for reporting the dividends on your annual tax return, Section RM (<i>Modello Unico, Quadro RM</i>). The due date for filing

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

	the income tax return online or via an authorized intermediary is November 30. The due date for the income tax payment is June 30 (or July 30 with application of 0.4% interest surcharge). The above deadlines may be subject to change.
Sale of Shares	You personally are responsible for reporting any capital gains on your annual tax return, Section RT (<i>Modello Unico, Quadro RT</i>) and paying any applicable taxes due. The due date for filing the income tax return online or via an authorized intermediary is November 30. The due date for the income tax payment is June 30 (or July 30 with application of 0.4% interest surcharge). The above deadlines may be subject to change.

OTHER INFORMATION

Foreign Asset/Account Reporting	To the extent that you hold investments abroad or foreign financial assets that may generate taxable income in Italy (such as the Company shares you acquire under the Plan) during the calendar year or in-the-money ⁵⁴ vested Options (as of December 31), you are required to report them on your annual tax return (UNICO Form, RW Schedule), or on a special form if no tax return is due and pay the foreign financial assets tax. The tax is assessed at the end of the calendar year or on the last day the shares are held (in such case, or when the shares are acquired during the course of the year, the tax is levied in proportion to the number of days the shares are held over the calendar year). No payment is due on the value of the in-the-money vested Options. No tax payment duties arise if the amount of the foreign financial assets tax calculated on all financial assets held abroad does not exceed a certain threshold.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

⁵⁴ “In-the-money” Option means that the current fair market value of the Company shares underlying the Option is greater than the Option exercise price.

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
JAPAN

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁵⁵</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Remuneration income.
<i>Is Income Tax Payable?</i>	Yes (both national tax and local inhabitants tax).
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	<p><u>Special Income Tax for Reconstruction.</u> Until December 31, 2037, a special 2.1% surtax to fund reconstruction after the East Japan tsunami disaster will be applied to the national tax portion of your tax liability (including the national tax liability due on income and capital gains realized under the Plan).</p> <p><u>Exit Tax.</u> An “exit tax” will be imposed on Japanese nationals and certain long-term residents who leave Japan with assets of JPY 100 million or more. Securities, such as shares acquired under the Plan, are among the assets subject to this exit tax.</p> <p><i>You should consult with your personal tax advisor regarding any other taxes due.</i></p>

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	No.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.

⁵⁵ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

<i>Are Other Taxes Withheld?</i>	No.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount to the Japanese tax authorities on Form 9(3) by March 31 of each year with respect to income during the prior calendar year.

DIVIDENDS

Taxation in Your Country	If you acquire shares and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country. A flat rate (consisting of national level individual tax and local level inhabitants tax), plus Special Income Tax for Reconstruction on the national level individual income tax amount, applicable through December 31, 2037 is available. The rate is 20.315%
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	<p>When you subsequently sell Company shares acquired under the Plan, you may be subject to additional taxation on any gain you recognize.</p> <p>The taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). This amount generally will be subject to taxation at a flat rate (consisting of national level individual tax and local level inhabitants tax), plus Special Income Tax for Reconstruction on the national level individual income tax amount, applicable through December 31, 2037. The rate is 20.315%.</p> <p>If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses may be offset from any capital gain of other listed companies' shares realized in the same tax year. If the Company shares are sold through a Japanese stockbroker, the capital loss may be offset from dividends of other listed companies' shares realized in the same tax year in addition to any capital gain of other listed companies' shares, and capital loss remaining after offsetting them can be utilized during the following three (3) years.</p>
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SALE OF SHARES

	<i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.</i>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	You personally will be responsible for paying any applicable tax due through the authorized bank to the national tax office governing your address at the time you file your personal income tax return (the "Tax Office") by March 15 of the year following the calendar year of the taxable event (the "Due Date"). You will be also responsible for filing your personal income tax return by the Due Date. An extension of the filing deadline generally is not allowed.
Dividends	You personally are responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares to the Tax Office by the Due Date.
Sale of Shares	You personally are responsible for reporting any taxable gain arising upon the sale of Company shares and paying the applicable tax through the authorized bank to the Tax Office by the Due Date.

OTHER INFORMATION

Foreign Asset/Account Reporting	If you hold foreign assets (including shares acquired under the Plan) with a total net fair market value exceeding JPY 50 million as of December 31 of each year, you are required to report such assets to the Tax Office by March 15 of the following year. <i>You should consult with your personal tax advisor to determine your reporting obligations.</i>
Exchange Control	If you acquire shares valued at more than JPY 100 million in a single transaction, you must file a Securities Acquisition Report with the Ministry of Finance through the Bank of Japan within 20 days after the acquisition of the shares. <i>You should consult with your personal tax advisor to determine your reporting obligations.</i>
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the

OTHER INFORMATION

consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

ThermoFisher
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Employee Information Supplement
Stock Options
LITHUANIA

OVERVIEW

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This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

The tax consequences described in this supplement are based, in part, on the absence of an arrangement for the Company to charge the costs of the awards to your employing entity (referred to as a “recharge arrangement”). In the event of any change to the recharge arrangement with your employer, the taxation and related requirements of awards granted to you may be different than those described in this supplement. The Company expressly reserves the right to implement, modify or terminate a recharge arrangement with your employing entity at any time.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

GENERAL INFORMATION

The tax treatment of your Options depends on whether they were granted before February 1, 2020 or on or after that date. *You should consult with your personal advisor regarding the tax treatment of your award.*

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	<p>Your tax treatment will depend on whether your Options were granted before February 1, 2020 and/or when you exercise your Options.</p> <p><u>For grants before February 1, 2020:</u></p> <ul style="list-style-type: none"> On the date(s) you exercise your Options, you will be subject to taxation irrespective of the method of exercise. <p><u>For grants on or after February 1, 2020, the tax treatment depends upon when you exercise your Options:</u></p> <ul style="list-style-type: none"> If you exercise your Options on or before the third anniversary of the grant date, you will be subject to taxation irrespective of the method of exercise. If you exercise your Options after the third anniversary of the grant date, you will not be subject to tax when you Exercise your Options unless you use the Cashless Sell-All Exercise Method. Otherwise, your taxation will be deferred until you sell your shares (please see Sale of Shares below).
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁵⁶</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes (please see above).
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	No.

⁵⁶ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Income Tax Withheld?</i>	No.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	No. Your employer will not be subject to any reporting obligations in connection with your participation in the Plan.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	<p>If you acquire Company shares at exercise under the Cash or Sell-to-Cover exercise method and you subsequently sell Company shares acquired under the Plan, you will be subject to taxation on any gain to the extent your sale proceeds exceed your cost basis in the shares:</p> <p>(i) for grants before February 1, 2020 (irrespective of the exercise term) and grants on or after February 1, 2020 (that are exercised prior to the third anniversary of the grant date), the cost basis will be the fair market value of the shares on the date of exercise;</p> <p>(ii) for grants on or after February 1, 2020 (that are exercised after the third anniversary of the grant date), the cost basis will be the exercise price of the shares you paid.</p>
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SALE OF SHARES

	<p>The gain will be taxable, provided that your total capital gains received from the sale of securities during the year exceeds your annual exempt amount.</p> <p>If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses may be offset from any capital gain realized in the same tax year.</p> <p>Please note that share identification rules may affect the cost basis (and, therefore, any taxable capital gain or allowable loss) for the purposes of calculating your capital gains tax liability.</p> <p><i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.</i></p>
Taxation in the U.S.	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	You personally must report the taxable amount in your annual personal income tax return (Form No GPM311) and pay any applicable taxes due.
Dividends	You personally must report any dividends received in your annual personal income tax return (Form No GPM311) and pay any applicable taxes due. You will be entitled to a tax credit for the U.S. tax withheld at source. A statement supporting the gross amount of dividends received and tax withheld in the U.S. should be included with your tax return.
Sale of Shares	You personally must report any capital gains (losses) you recognize from the sale of shares in your annual personal income tax return (Form No GPM311) and pay any applicable taxes due on the gains.
General	The due date for filing your income tax return online (and paying any tax due) is May 1 of the year following the tax year in which the taxable event occurred. Tax filing deadline extensions are not available.

OTHER INFORMATION

Foreign Asset/Account Reporting	You may be required ⁵⁷ to file an Annual Asset Return of the Individual (Family) in Form No. FR0001 with respect to assets held outside of Lithuania (i.e., Company shares) and a foreign account report. ⁵⁸ <i>You should consult with your personal tax advisor regarding your reporting obligations.</i>
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⁵⁷ You are required to file this return only if you (i) hold certain job positions established by the law or (ii) donate to political parties or political campaigners.

⁵⁸ You are required to file this return only if you open an account in a foreign financial institution and annual turnover in the account exceeds EUR 15,000.

OTHER INFORMATION

Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options

MEXICO

OVERVIEW

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Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

The tax consequences described in this supplement are based, in part, on the existence of an arrangement for the Company to charge the costs of the awards to your employing entity (referred to as a “recharge arrangement”). In the event of any change to the recharge arrangement with your employer, the taxation and related requirements of awards granted to you may be different than those described in this supplement. The Company expressly reserves the right to implement, modify or terminate a recharge arrangement with your employing entity at any time.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁵⁹ The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Income from dependent personal services.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount and the related tax withholdings electronically on a monthly and annual basis to the tax authorities. In addition, your employer will issue to you a Payroll Digital Tax Receipt.

⁵⁹ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

DIVIDENDS	
Taxation in Your Country	If you acquire shares and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES	
Taxation in Your Country	<p>When you subsequently sell Company shares acquired under the Plan, you will be subject to taxation on any gain you recognize.⁶⁰</p> <p>Generally, the taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition).</p> <p>To determine your tax liability, the following method shall apply: the taxable gain is calculated separately for each asset type (such as Company shares), and then divided by the number of years such asset was held, up to a maximum of 20 years. One year's worth of taxable gain (or 1/20th, if you held your shares more than 20 years) is taxed in the same manner as your regular salary. The balance of the gain (or 19/20ths of the gain if you held your shares more than 20 years) is subject to tax at either your effective rate of tax in the year of sale or, at your election, your average effective tax rate over the five (5) year period ending with the year of sale.</p> <p>If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses may be offset from any capital gain, dividend, rental or other capital income realized in the same tax year and during the following three (3) years, but cannot be used to offset compensation income. Please note that share identification rules may affect the cost basis (and, therefore, any taxable capital gain or allowable loss) for the purposes of calculating your capital gains tax liability.</p> <p><i>These rules are complex and their impact will vary according to your personal circumstances. You should consult with your personal tax advisor prior to acquiring or selling Company shares.</i></p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when

⁶⁰ Different tax treatment may apply to the sale of shares traded through a Stock Exchange Market recognized in terms of the Mexican Securities Law.

SALE OF SHARES	
	shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally must report the taxable amount in your annual income tax return no later than April 30 of the following year.
Dividends	You will be personally responsible for reporting any dividends no later than the 17th day of the month following the month of the dividend payment and paying the applicable tax due. In addition, you must report any dividends in your annual income tax return for purposes of your personal gross income calculation no later than April 30 of the following year.
Sale of Shares	When you sell your shares, you will be subject to a 20% tax on the <i>gross sale proceeds</i> (i.e., total sale price of the shares) if your revenue came from a Mexican source, which must be remitted within 15 days, unless you elect to apply the optional net basis tax treatment by securing a tax opinion (" <i>Dictamen Fiscal</i> ") prepared by a registered certified public accountant ("CPA"). ⁶¹ This 20% tax constitutes an estimated advance payment towards your annual tax liability. There is no specific form for this payment, but additional guidance can be found here: www.sat.gob.mx/declaracion/26984/declaracion-mensual-en-el-servicio-de-declaraciones-y-pagos . In addition, you must report any capital gains or losses in your annual income tax return and pay any additional taxes no later than April 30 of the following year.
General	Tax returns are filed through the website of the Mexican Tax Administration Service (www.sat.gob.mx). No filing extension can be requested. However, if the payment of taxes is made after the deadline but before an audit, fines and sanctions are unlikely to be applied.

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	None.

⁶¹ Different tax treatment may apply to the sale of shares traded through a Stock Exchange Market recognized in terms of the Mexican Securities Law. If you elect to apply the optional tax regime, the taxable gain will be subject to net tax treatment at marginal rates. The taxable gain is determined by subtracting the original cost of acquisition (adjusted for inflation) from the sale proceeds. This calculation must be supported by the *Dictamen Fiscal* mentioned above, which must be provided to the tax authorities under the following procedure: (i) a tax report notice ("*Aviso de Presentación de Dictamen*"), signed by you and the CPA, must be filed with the tax office corresponding to your tax domicile no later than the 10th day of the calendar month following the date of sale of your shares, and (ii) the *Dictamen Fiscal*, indicating the actual cost basis of the shares to be sold and the gain at sale, must be filed within 30 business days following the date on which the tax return is due (i.e., within 15 days of the date of sale).

OTHER INFORMATION

U.S. Estate Tax

You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options NETHERLANDS

OVERVIEW

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Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

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TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁶²</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes (wage tax as an advance levy to income tax).
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Payable?</i>	<u>Investment Yield Tax (so-called Box 3 taxation)</u> . ⁶³ You may be subject to an investment yield tax at progressive rates, based on the net value of all the taxable assets you own (including the shares you acquire under the Plan or any proceeds from the sale of such shares) as of January 1 of the calendar year after the acquisition of the shares, to the extent the value of such assets exceeds the annual exempt amount.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes (wage tax as an advance levy to income tax).

⁶² A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

⁶³ On December 24, 2021, the Dutch Supreme Court ruled that this method of taxation is a breach of the First Protocol of the European Convention on Human Rights and article 14 of the European Convention on Human Rights. As a result, the Dutch government has had to revise the Box 3 tax. The Dutch government is currently working on the new system for Box 3 taxation. In the upcoming system, the government intends to tax income from capital on the basis of the actual returns. As a result, in certain situations taxpayers no longer have to pay tax on deemed returns that have not actually been achieved, so that Box 3 should become a fairer tax. The government aims for the introduction of a Box 3 system based on the actual returns that have been achieved, as from 2026. For 2023, 2024 and 2025 the government has introduced a temporary bill, aimed to bridge the time gap after which the more permanent measure can be implemented. In the temporary bill, Box 3 taxation is based on the actual composition of the assets. The assets are divided into three categories: bank balances, other assets and debts. A separate fixed rate of return applies to each asset class. The taxable benefit will be subject to tax at a flat rate (36% for 2024). Box 3 tax is only levied to the extent that the net value of the assets exceeds the annual tax-exempt amount (EUR 57,000 or double this amount for fiscal partners).

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Withheld?</i>	No.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount you realize at the time you acquire your shares in the monthly wage tax return filed electronically with the local tax authorities and on your annual salary statement.

DIVIDENDS

Taxation in Your Country	If you acquire shares and a dividend is subsequently declared on the Company's shares, you will not be subject to tax in the Netherlands on any dividends paid with respect to the shares (assuming you own less than 5% of any class of the Company's issued share capital, and no so-called "lucrative interest" ⁶⁴). Dividends may be taxable under the Investment Yield Tax (Box 3 taxation) described above. However, it may be possible to offset any United States ("U.S.") dividend tax paid against the Box 3 tax due.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit.

SALE OF SHARES

Taxation in Your Country	When you sell the shares acquired under the Plan, you will not be subject to additional taxation on any gain you realize (assuming you own less than 5% of any class of the Company's issued share capital, and no so-called "lucrative interest"). Any capital losses incurred on the sale of shares are not tax deductible. However, you may be subject to tax under the Investment Yield (Box 3) taxation on the proceeds from the sale of your shares, as described above.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when

⁶⁴ A "lucrative interest" is defined as a share, claim or similar economic right obtained by a taxpayer which is regarded as a reward for his or her activities carried out for certain affiliated persons. Certain shares representing a leveraged structure and/or carrying specific management conditions could be regarded as "lucrative interests" and taxed as such. You should consult with your personal advisor to determine whether you own any "lucrative interests."

SALE OF SHARES

	shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.
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YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	You personally must report the taxable amount (as part of your wages) in your annual income tax return, which is due by May 1. After the exercise date, you also may have to report the value of your shares in your annual income tax return for the Investment Yield Tax (as described above) in case they are still in your possession as of January 1 of the relevant calendar year. A tax filing extension may be available upon request.
Dividends	You may be required to report any dividends you receive under the Investment Yield Tax (Box 3 taxation), as described above, in your annual income tax return, which is due by May 1. However, it may be possible to offset any U.S. dividend tax paid against the Box 3 tax due. A tax filing extension may be available upon request.
Sale of Shares	You may be required to report any proceeds from the sale of shares that are still in your possession as of January 1 under the Investment Yield Tax (Box 3), as described above, in your annual income tax return, which is due by May 1. A tax filing extension may be available upon request.

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher S C I E N T I F I C

Employee Information Supplement Stock Options NEW ZEALAND

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁶⁵</p> <p><i>The difference between the sale price and the exercise price (the “spread”).</i></p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment-related income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	<u>Foreign Investment Fund</u> . You may be subject to Foreign Investment Fund (“FIF”) rules if the total cost of your overseas investments (including Company shares acquired under the Plan) exceeds NZD 50,000. <i>Please see the information in the Sale of Shares section below and consult with your personal tax advisor to determine whether the FIF rules apply to you and your shares acquired under the Plan.</i>

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	<p>No.⁶⁶ You personally will be responsible for paying any tax due directly to the local tax authorities.</p> <p>In some circumstances, you may be required to or may opt to pay provisional tax in relation to the income arising from the taxable event.</p> <p>If you are not already a provisional taxpayer, there is no requirement to pay provisional tax with respect to the taxable amount for the tax year in which it is derived. However, if you voluntarily opt to pay provisional tax, you may be entitled to a tax discount of 6.7% of the lesser of the total of your voluntary provisional tax payments and 105% of your residual income tax payable for the relevant tax year. <i>Please consult with your tax advisor to confirm whether you have any provisional tax obligations or if you wish to voluntarily opt in to the provisional tax rules.</i></p>

⁶⁵ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

⁶⁶ Your employer and you may choose (but are not required) to subject to PAYE withholding the taxable amount on the date of the taxable event.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

	<p>If you are already a provisional taxpayer and use the standard option to calculate your provisional tax, then if your total income tax liability for the tax year in which you derive the taxable amount is NZD 60,000 or more, you will need to ensure that your third provisional tax installment trues-up your first and second installments sufficiently to cover your tax liability on the taxable amount. Otherwise Inland Revenue use-of-money-interest (“UOMI”) will be charged on any shortfall from the third installment date.</p> <p>If you are not already a provisional taxpayer and you do not opt in to the provisional tax rules, or you are a provisional taxpayer and your total income tax liability for the relevant tax year is less than NZD 60,000, then you only need to pay tax due on the taxable amount on your terminal tax date.</p> <p><i>You will need to consult with your tax advisor if you use a different provisional tax method.</i></p>
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	No. You personally will be responsible for paying any other taxes due directly to the local tax authorities.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Your employer will report the taxable amount to you to the Inland Revenue as part of its employment income information reporting obligations.

DIVIDENDS

Taxation in Your Country	<p>If you acquire Company shares at exercise and a dividend is subsequently declared on the Company’s shares, any dividends paid with respect to the shares will be subject to tax in your country, unless the FIF rules apply. If applicable, you are responsible for reporting and paying any local country tax.</p> <p><i>Please see the information in the Sale of Shares section below and consult with your personal tax advisor to determine whether the FIF rules apply to you and your shares acquired under the Plan.</i></p>
Taxation in the U.S.	<p>Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source, including where the FIF rules apply. <i>Please see the information in the Sale of Shares section below and consult with your personal tax advisor regarding the availability of such a credit.</i></p>

SALE OF SHARES

<p>Taxation in Your Country</p>	<p>If you acquire Company shares at exercise, you may be subject to tax when you sell Company shares acquired under the Plan to the extent that the sale proceeds exceed your cost basis in the Company shares (which will be the fair market value of the shares on the date of exercise), depending on whether FIF rules or certain revenue account property rules apply. If applicable, you are responsible for reporting and paying any local country tax.</p> <p><u>FIF Rules</u></p> <p>The FIF rules will apply if the total cost of all FIF interests you hold (including any Company shares) exceeds NZD 50,000. If the FIF rules apply, all of your FIF interests are treated on a pooled basis and you should be able to apply the fair dividend rate method (“FDR”). Under FDR, annual FIF income is deemed to be 5% of the opening value of your pooled FIF interests for the applicable tax year (ending March 31). If your actual return is less than 5% of the opening value of your pooled FIF interests for the applicable tax year calculated under FDR, you should be able to elect to change the calculation method applied so that you are taxed on the actual gains (if any) from your FIF interests.</p> <p>Where the FIF rules apply, in most cases, they will operate as a code, and the revenue account property rules discussed below will not apply to any gain upon sale (and any dividends received will not be separately taxable).</p> <p><u>Revenue Account Property Rules</u></p> <p>Under the revenue account property rules, you may be subject to tax on the gain on the disposal of the Company shares if you are considered to be a habitual trader in securities, or the Company shares are acquired for the purpose of selling or otherwise disposing of them. If you sell your Company shares immediately or shortly after acquisition, the tax authorities are more likely to interpret that the Company shares were acquired for the purpose of sale and, therefore, any gain you realize may be subject to tax. If, on the other hand, you hold the shares for one (1) year or more, you should be able to successfully assert that you had an investment motive in acquiring the Company shares and any gain you realize will likely not be subject to tax; however, the New Zealand Income Tax Act does not specify how long Company shares must be held before sale to avoid taxation.</p> <p><i>Due to the complexity regarding the tax treatment of any gain realized upon the sale or other disposition of the Company shares, you should consult with your personal tax advisor prior to sale.</i></p>
<p>Taxation in the U.S.</p>	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	<p>You personally will be responsible for paying any tax due directly to the local tax authorities.</p> <p>In some circumstances, you may be required to pay provisional tax in relation to the income arising from the taxable event.</p> <p>If you are not already a provisional taxpayer then if:</p> <ul style="list-style-type: none"> • your residual income tax (“RIT”) liability is less than NZD 60,000 in the tax year you derive the taxable amount, there is no requirement to pay provisional tax for the tax year but the RIT must be paid on or before the relevant terminal tax date. Otherwise, you will be exposed to Inland Revenue use-of-money interest (“UOMI”) from the terminal tax date. For a taxpayer with a 31 March tax year end, the terminal tax date is generally the following 7 February; or • your RIT for the tax year in which you derive the taxable amount is NZD 60,000 or more, you will need to pay the tax due on the RIT by the third provisional tax instalment date for the tax year (generally 7 May following the 31 March tax year end). Otherwise, you will be exposed to UOMI from the third instalment date. <p>If you are already a provisional taxpayer and use the standard method then if:</p> <ul style="list-style-type: none"> • your RIT for the tax year in which you derive the taxable amount is less than NZD 60,000 you should meet the criteria for the use-of-money interest safe harbour, meaning you will not be exposed to UOMI if you pay your RIT in full by the terminal tax date. However you could still be exposed to late payment penalties for failing to pay provisional tax on the instalment dates; or • your RIT for the tax year in which you derive the taxable amount is NZD 60,000 or more, you will need to ensure the full tax due on the taxable amount (taking into account any provisional tax payments on the first two instalment dates based on the 5% uplift on the prior year’s RIT) is paid by the third instalment date. Otherwise UOMI will be charged from the third instalment date. <p><i>You will need to consult with your tax advisor if you use a different provisional tax method.</i></p> <p>Because your employer will report the taxable amount to Inland Revenue, you should not have any reporting obligation. In April or May following the end of the relevant tax year, you should receive your income tax assessment (through MyIR) detailing the tax due on the award (and any other further tax due). Unless you have a tax agent or receive a filing extension, and subject to any provisional tax obligations, you will be required to pay the tax due by February 7 of the following year.</p>
Dividends	<p>If the FIF rules do not apply, you will be required to report any dividend amount (before tax) over NZD 200. This can be done by notifying Inland Revenue of the income through the income tax assessment process in MyIR, or filing an IR3 individual tax return form (through MyIR or on paper).</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

	<p>You must file your IR3 form by July 7 following the relevant March 31 tax year end unless you have a tax agent or receive a filing extension. If you have previously filed an IR3 form, Inland Revenue will contact you in relation to completing the return for the relevant tax year.</p> <p><i>You should consult with your personal tax advisor to determine if you need to file an IR3 form.</i></p> <p>Unless you have a tax agent or receive a filing extension, and subject to any provisional tax obligations, you will be required to pay the tax due by February 7 of the following year.</p>
Sale of Shares	<p>If the FIF rules apply you will be required to report FIF income in affected income years as described above and to file an IR3 form. You must file your IR3 form by July 7 following the relevant March 31 tax year end unless you have a tax agent or receive a filing extension. If you have previously filed an IR3 form, Inland Revenue will contact you in relation to completing the return for the relevant tax year.</p> <p>If the revenue account property rules apply and your gain on the sale of shares exceeds NZD 200, you must notify Inland Revenue of the gain through the income tax assessment process in MyIR or file an IR3 form (as above).</p> <p><i>You should consult with your personal tax advisor to determine if you need to file an IR3 form.</i></p> <p>Unless you have a tax agent or receive a filing extension, and subject to any provisional tax obligations, you will be required to pay the tax due by February 7 of the following year.</p>

OTHER INFORMATION

Foreign Asset/Account Reporting	Yes, FIF interests (including Company shares acquired under the Plan, if applicable) must be declared in your annual tax return.
Exchange Controls	None.
U.S. Estate Tax	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>

ThermoFisher S C I E N T I F I C

Employee Information Supplement Stock Options NORWAY

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁶⁷</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).⁶⁸</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes.
<i>Are Other Taxes Payable?</i>	<p><u>Wealth Tax.</u> You will be subject to wealth tax on any shares held at year-end, including vested (but unexercised) Options. Generally, the taxable amount is based on the fair market value of the shares (or the underlying shares) on January 1 of the year following the relevant tax year. You personally are required to report shares held on your annual tax return and are personally responsible for paying any wealth tax due.</p> <p>Under specific conditions, an exemption from wealth tax may be available for Options. <i>You should consult with your personal tax advisor regarding the application of any wealth tax due.</i></p> <p><u>Exit Tax.</u> You may be subject to income tax and/or capital gains tax on the awards and/or shares held at the time of emigration if you emigrate from Norway. <i>You should consult with your personal tax advisor regarding your tax obligations if you are emigrating from Norway.</i></p>

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.

⁶⁷ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

⁶⁸ You may be able to apportion the taxable amount over the period between the grant date and the acquisition date (rather than calculating the taxable amount as if it was generated in the year of acquisition), which may reduce the effective income tax rate that applies to such income. Please consult with your personal tax advisor for further details.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes.
<i>Are Other Taxes Withheld?</i>	No.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Your employer will report the taxable amount at the time of the taxable event to the tax authorities on the “ <i>a-meldingen</i> ”.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company’s shares, any dividends paid with respect to the shares will be subject to tax in your country. You may be able to deduct an allowance from the taxable amount of the dividend, as described under “Sale of Shares” below. You personally are responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares. You must therefore report the dividend amount in the annual tax return.
Taxation in the U.S.	Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell the shares acquired under the Plan, you will be subject to capital gains tax at a flat rate to the extent that the sale proceeds exceed your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). However, you may be able to deduct an allowance (“ <i>skjerming</i> ”) when determining the amount of the taxable gain. The allowance is calculated on a share-by-share basis, and the allowance for each share is equal to the fair market value of the shares at the time of acquisition, multiplied by a risk-free interest rate. Any part of the calculated allowance in one year exceeding the dividend distributed on this share is added to the cost basis and included in the cost basis for calculating the allowance the following
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SALE OF SHARES	
	<p>year. <i>You should consult your personal tax advisor for additional information about this allowance.</i></p> <p>If the sale proceeds are lower than your cost basis in the shares sold, you will realize a capital loss. Capital losses may be deducted from gains from other sources.</p> <p>You will be personally responsible for reporting any capital gains (losses) you realize from the sale of shares and paying any applicable taxes due. You must therefore report the capital gains (losses) in the annual tax return.</p>
Taxation in the U.S.	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	<p>The amounts concerning the exercise of the plan will be pre-completed in the tax return as employment income. However, if the information is incorrect or missing, you should make the changes directly in your tax return.</p>
Dividends	<p>Dividends are regarded as capital income and will not be pre-completed by your employer in your tax return. You therefore have to insert the relevant amounts concerning dividends directly in your tax return.</p>
Sale of Shares	<p>The amounts concerning Sale of Shares are regarded as capital income and will not be pre-completed by your employer in your tax return. You therefore have to insert the relevant amounts concerning Sale of Shares directly in your tax return and submit the Shareholder's tax report in Form RF-1088K.</p>
General	<p>The deadline for submitting the tax return is 30 April. You could file for an extended deadline before 30 April in Form RF-1115.</p>

OTHER INFORMATION	
Foreign Asset/Account Reporting	<p>You may be subject to foreign asset reporting as part of your ordinary tax return.</p> <p>Norwegian banks, financial institutions, limited companies etc. must report certain information to the Tax Administration. Such information may then be pre-completed in your tax return. However, if you have traded, or are the owner of, financial instruments (e.g., Company shares) not pre-completed in the tax return, you must enter this information in Form RF-1159, which is an appendix to the tax return.</p> <p>Options you hold will be considered assets and are, therefore, subject to wealth tax (see more details on wealth tax above). An exemption from wealth tax may be available for non-transferrable awards. However, because the</p>

OTHER INFORMATION

	<p>wealth tax regulations and the practice of the tax authorities are not well developed, you should provide the tax authorities with information concerning the Options in your annual tax return even if you maintain that no wealth tax is payable.</p>
Exchange Control	<p>In general, you should not be subject to any foreign exchange requirements in connection with your acquisition or sale of Company shares under the Plan, except normal reporting requirements to the Norwegian Currency Registry. If the transfer of funds into or out of Norway is made through a Norwegian bank, the bank will make the registration.</p>
U.S. Estate Tax	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>

ThermoFisher
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Employee Information Supplement
Stock Options
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OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁶⁹</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).⁷⁰</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the tax withheld from the taxable amount on the Electronic Payroll to the Peruvian Tax Administration.

⁶⁹ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

⁷⁰ You may be able to apportion the taxable amount over the period between the grant date and the acquisition date (rather than calculating the taxable amount as if it was generated in the year of acquisition), which may reduce the effective income tax rate that applies to such income. Please consult with your personal tax advisor for further details.

DIVIDENDS	
Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country at your marginal income tax rate.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be entitled to a credit against your country's taxes due on the dividends for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES	
Taxation in Your Country	<p>If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you will be subject to additional taxation on any gain you realize, at your marginal income tax rate. The taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (i.e., the fair market value of the shares on the date of acquisition).</p> <p>If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a loss. Foreign capital losses can only be offset against other foreign source income (e.g., dividends, capital gains, interest); if a foreign capital loss remains, it cannot be carried forward to future tax years.</p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	None.
Dividends	You personally are required to report any dividends you receive in your annual Income Tax return online, which will usually be due in March or April (the exact date depends on the last digit of your tax register number and on a schedule published by the Tax Administration around every December or January) ⁷¹ .

⁷¹ In accordance with the provisions of Law No. 31940, published on November 22, 2023 in the Official Gazette El Peruano, natural persons and micro and small businesses may submit the annual return of the 2023 Income Tax and pay said tax until June of the year following the year of the declaration. The due date for submitting the annual return and paying the Income Tax will be published by SUNAT.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

	You must obtain a tax register number ("RUC") and have access to your own online account with the Tax Administration (SUNAT). The tax form to be used will also be published months before the due date for filing.
Sale of Shares	You personally are required to report any capital gains arising from the sale of your shares in your annual Income Tax return online, which will usually be due in March or April of every year (the exact date depends on the last digit of your tax register number and on a schedule published by the Tax Administration around every December or January) ⁷² . You must obtain a tax register number ("RUC") and have access to your own online account with the Tax Administration (SUNAT). The tax form to be used will also be published months before the due date for filing.

OTHER INFORMATION

Foreign Asst/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

⁷² Please see previous footnote.

ThermoFisher S C I E N T I F I C

Employee Information Supplement

Stock Options

PHILIPPINES

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁷³ The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method The difference between the fair market value⁷⁴ of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the spread as taxable income to you to the tax authorities. Your employer also will send to you a Certificate of

⁷³ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

⁷⁴ The fair market value of a share of stock of a foreign corporation is defined as: (a) the actual selling price as shown in the sales confirmation receipt issued by the member of the stock exchange through which the sale was effected, if the shares were traded through a stock exchange; (b) its highest closing price as reported by the relevant stock exchange on the day of the taxable event, or the highest closing price on the date nearest to the date of the taxable event, if no shares were traded on the date of the taxable event; or (c) its book value based on the audited financial statements, where the shares are not traded and listed on a stock exchange.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Compensation Payment (BIR Form No. 2316) reporting your employment compensation, including equity award income.

DIVIDENDS

Taxation in Your Country

If you acquire shares and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.

Taxation in the U.S.

Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. *You should consult with your personal tax advisor regarding the availability of such a credit.*

SALE OF SHARES

Taxation in Your Country

When you subsequently sell Company shares acquired under the Plan, you will be subject to additional taxation on any gain you recognize at capital gains tax rates.

The taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). If you hold the shares for more than 12 months, you will only be taxed on 50% of the gain realized. If you hold the shares for less than 12 months, you will be taxed on the entire gain.

If you sell Company shares acquired under the Plan at a price which is less than your cost basis in the shares, you will realize a capital loss. You should consult with your personal tax advisor to determine whether you can obtain a credit for any capital losses you realize in connection with the sale of shares.

The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.

Taxation in the U.S.

Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	None.
Dividends	You personally must report your dividend income in your Annual Income Tax Return (BIR Form No. 1700), which must be submitted to the tax authorities on or before April 15 of the following year, and pay any applicable taxes due. Tax filing deadline extensions generally are not available.
Sale of Shares	You personally must report any gains (losses) you recognize from the sale of shares in your Annual Income Tax Return (BIR Form No. 1700), which must be submitted to the tax authorities on or before April 15 of the following year, and pay any applicable taxes due. Tax filing deadline extensions generally are not available.

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
POLAND

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

GENERAL INFORMATION

This supplement assumes that your award is eligible for tax deferral.⁷⁵

You should consult with your personal advisor regarding the tax treatment of your award.

TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	No taxation.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	When you sell shares acquired under the Plan, you may be subject to capital gains tax at a flat rate of 19% to the extent that the sale proceeds exceed your cost basis in the shares (generally, the price you paid to acquire your shares). <i>You should consult with your personal tax advisor to determine the tax treatment in your particular circumstance as taxation of capital gains is complex.</i>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when

⁷⁵ Tax is deferred until sale of the shares and the gain is taxed as capital gain provided that (i) the shares are acquired under an equity incentive plan, (ii) the equity incentive plan has been adopted pursuant to a resolution of the shareholders of your employer or the parent company of your employer (i.e., the Company), (iii) the equity incentive plan provides for the issuance of shares of a company, having its seat in a EU/EEA state or a state with which Poland has concluded a double tax treaty (which would include the United States), and (iv) you are hired as an employee or as a dependent contractor under a civil law contract. *As such requirements have been met, the tax deferral is available.*

SALE OF SHARES

	shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.
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COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Tax Withheld?</i>	No.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	No.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	Not applicable.
Dividends	You personally are required to report any dividends ⁷⁶ you receive in a tax return submitted by the end of April of the following year (on the forms PIT-36 or PIT-38 or PIT-39).
Sale of Shares	You personally are required to report any capital gains ⁷⁷ from the sale of your shares in a tax return (PIT-38) submitted by the end of April of the following year and pay any applicable tax due.

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	<p>If you hold shares acquired under the Plan and/or maintain a bank account abroad and the aggregate value of shares and cash held in such foreign accounts exceeds PLN 7 million, you must file reports on the transactions and balances of the accounts on a quarterly basis to the National Bank of Poland.</p> <p>If you transfer funds exceeding EUR 15,000 in a single transaction, you personally are required to do so through a bank account in Poland. You personally are required to retain all documents connected with foreign exchange transactions for a period of five (5) years, calculated from the end of the year when the foreign exchange transactions were made. <i>You should</i></p>

⁷⁶ The solidarity surcharge (described in footnote 4) does not apply to dividends.

⁷⁷ Capital gains from the sale of the shares must be included when calculating your tax base for the purpose of determining whether you are subject to a solidarity surcharge, which applies if your tax base exceeds PLN 1,000,000. If the solidarity surcharge is triggered, you are personally responsible for paying such surcharge by the end of April of the applicable year as part of your tax return. *You should consult with your personal tax advisor to determine if you are subject to the solidarity surcharge.*

OTHER INFORMATION

consult with your personal legal advisor to determine your remittance responsibilities.

U.S. Estate Tax

You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options PORTUGAL

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁷⁸</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	<u>Solidarity Surcharge</u> . A solidarity surcharge will be due on annual income, including the taxable amount, in excess of the applicable annual threshold.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	No.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	No.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount to the tax authorities on Form 10 and Form 19.

⁷⁸ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

DIVIDENDS	
Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES	
Taxation in Your Country	<p>When you subsequently sell Company shares acquired under the Plan, you may be subject to additional taxation on any gain you realize.</p> <p>The taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). Capital gains tax is payable on gains from all sources in excess of the personal annual exemption in any tax year at a flat rate.</p> <p>If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. You should consult with your personal tax advisor to determine whether you can obtain a credit for any losses you realize in connection with the sale of shares.</p> <p><i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.</i></p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally are responsible for reporting the taxable amount (as employment income in Annex A) in your Annual Tax Return Form (<i>Modelo 3 do IRS</i>) by June 30 of the year following the year of the taxable event.
Dividends	You personally are responsible for reporting any dividends (in Annex E) in your Annual Tax Return Form (<i>Modelo 3 do IRS</i>) by June 30 of the year following the year in which the income was received.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Sale of Shares	You personally are responsible for reporting any gain from the sale of your shares (in Annex F) in your Annual Tax Return Form (<i>Modelo 3 do IRS</i>) by June 30 of the year following the year in which the income was received.
General	The Annual Tax Return Form is filed electronically through your personal page on the Portuguese Tax Authorities Website (www.portaldasfinancas.gov.pt/at/html/index.html).

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	If you are a Portuguese resident and hold shares under the Plan, the acquisition of the shares should be reported to the Banco de Portugal for statistical purposes. If the shares are deposited with a commercial bank or financial intermediary in Portugal, such bank or financial intermediary will submit the report on your behalf. If the shares are not deposited with a commercial bank or financial intermediary in Portugal, you are responsible for submitting the report to the Banco de Portugal, unless you engage a Portuguese financial intermediary to file the reports on your behalf. You should consult with your personal advisor(s) regarding any personal legal, regulatory or foreign exchange obligations you may have in connection with your participation in the Plan
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
PUERTO RICO

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are a U.S. citizen and a bonafide resident of Puerto Rico and that you have completed a Form W-9 to certify your status as a U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes.
<i>Are Other Taxes Payable?</i>	<u>Additional Medicare Tax.</u> The taxable amount may be subject to additional Medicare Tax if your income exceeds a certain threshold.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes.
<i>Are Other Taxes Withheld?</i>	Yes.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable income to you, to Treasury and to the Social Security Administration on Form 499-R-2/W-2 PR, as part of your wages. Your employer will also electronically report all taxes withheld (including taxes on the taxable amount) on Employer’s Quarterly Return (Form 499R-1B) to Treasury by the last day of the calendar month following the close of each calendar quarter (i.e., by April 30, July 31, October 31 and January 31 of the following quarter).

DIVIDENDS	
Taxation in Your Country	If you acquire Company shares and a dividend is subsequently declared on the Company shares, any dividends paid with respect to the shares will be subject to tax in your country and must be reported in your Puerto Rico

DIVIDENDS	
	Individual Income Tax Return, as described below. You personally are responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares, as described below. <i>You should consult your tax advisor to determine whether you will have to pay estimated taxes as a consequence of realizing dividend income on the Company shares.</i> ⁷⁹
Taxation in the U.S.	Generally, any dividends paid will not be subject to United States (“U.S.”) federal tax withholding at source if you submit a Form W-9.

SALE OF SHARES	
Tax Treatment	<p>If you acquire Company shares at exercise and you subsequently sell your Company shares acquired under the Plan, any gain you realize will be subject to additional taxation. The taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition).</p> <p>If you hold the shares acquired under the Plan for more than one (1) year, you will be subject to long-term capital gains tax on the gain.</p> <p>If you hold the shares acquired under the Plan for one (1) year or less, you will be subject to ordinary income tax on the gain.</p> <p>If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a loss. You should consult with your personal tax advisor to determine whether you can deduct any losses you realize in connection with the sale of shares.</p> <p>You personally will be responsible for reporting any capital gains (losses) you recognize from the sale of shares and paying any applicable taxes due on such gains, as described below. <i>You should consult with your tax advisor to determine whether you will have to pay estimated taxes as a consequence of any capital gain realized on the sale of shares.</i>⁸⁰</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally are required to report the taxable amount as compensation in your Puerto Rico Income Tax Return using Form 482.0, which should be filed electronically using SURI platform on or before April 15 of the year following the calendar year of the taxable event (“Due Date”). An automatic extension of six months from the original Due Date can be granted by the Puerto Rico Secretary of the Treasury to individuals that request such extension electronically before the original due date using Form SC 2644. This is an extension to file the return, not an extension to pay any income tax

⁷⁹ Estimated taxes are paid on four installments due on the 15th day of the fourth, sixth and ninth month of the taxable year in which the income is realized and on the 15th day of the first month of the next taxable year.

⁸⁰ You should consult your tax advisor to determine whether you will have to pay estimated taxes. Estimated taxes are paid on four installments due on the 15th day of the fourth, sixth and ninth month of the taxable year in which the income is realized and on the 15th day of the first month of the next taxable year.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

	liability due. The total income tax liability must be paid by the Due Date. Unless you are required to make estimated income tax payments ⁸¹ , you may elect to pay the unpaid amount of the tax in two (2) equal installments, in which case the first installment shall be paid by the Due Date, and the second installment shall be paid on the fifteenth (15th) day of the sixth (6th) month after such date. You may request an extension of the payment time to the Secretary of the Puerto Rico Treasury for a period not to exceed six (6) months from the date prescribed for the payment of the tax.
Dividends	You personally are required to report any dividend income in your Puerto Rico Income Tax Return (Form 482.0), as described above.
Sale of Shares	You personally are required to report any gain from the sale of your shares in your Puerto Rico Income Tax Return (Form 482.0), as described above.

⁸¹ You should consult your tax advisor to determine whether you will have to pay estimated taxes. Estimated taxes are paid on four installments due on the 15th day of the fourth, sixth and ninth month of the taxable year in which the income is realized and on the 15th day of the first month of the next taxable year.

ThermoFisher S C I E N T I F I C

Employee Information Supplement Stock Options ROMANIA

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

GENERAL INFORMATION

Certain awards, including your Options, will be exempt from income tax and social insurance contributions, provided certain conditions are met, including that there is a minimum one (1) year vesting period⁸² applicable to the award. The information below assumes this exemption will apply to your awards.

If a portion of your award vests prior to the first anniversary of the grant date, tax will be imposed at the time of share acquisition and tax withholding and reporting obligations apply.

You should consult with your personal advisor regarding the tax treatment of your award.

TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	<p>Cashless Sell-All Exercise Method⁸³</p> <p><i>The difference between the sale price and the exercise price (the “spread”). Please see the Sale of Shares section below for further details.</i></p> <p>Cash or Sell-to-Cover Method</p> <p>No taxation. You will not be subject to taxation until you sell your Company shares acquired upon exercise. Please see the Sale of Shares section below for further details.</p>

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company’s shares, any dividends paid with respect to the shares will be subject to tax in your country. Note that health insurance contribution will not be due on your dividends provided that you do not realize an annual income from certain sources that exceeds 12 monthly minimum gross salaries.
Taxation in the U.S.	Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

⁸² The relevant date for purposes of the minimum one-year requirement likely is when the shares are issued to you.

⁸³ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

SALE OF SHARES

Taxation in Your Country	<p>If you acquire Company shares at exercise and you sell shares acquired under the Plan, you will be taxed on any gain realized. The gain will equal the sale proceeds less your cost basis in the shares (generally, the exercise price of your Options plus any applicable fees and/or commissions levied in relation to the sale).</p> <p>Note that health contributions will not be due on any capital gains provided that you do not realize an annual income from certain sources (including from the sale of shares) that exceeds 12 monthly minimum gross salaries. Otherwise, health contributions will also be due on the capital gain.</p> <p>If you sell Company shares acquired under the Plan at a price which is less than your cost basis in the shares, you will realize a capital loss. You may offset the capital loss against any gains you have realized from similar transactions (e.g., the sale of shares of publicly-listed companies) from the same state and in the same year in the following seven (7) years.</p> <p><i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.</i></p>
Taxation in the U.S.	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Tax Withheld?</i>	No.
Reporting	
<i>Does Your Participation in the Plan Need to be Reported?</i>	Yes. Your employer will report the value of the exempt benefits to the local tax authorities on a Form 112 in the month following vesting of the awards.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	Not applicable.
Dividends	You personally are responsible for reporting the dividend payment by submitting the tax statement <i>Sole statement on income tax and mandatory charges owed by individuals</i> to the competent tax authorities by May 25 of

	<p>the year following the dividend payment and paying any applicable taxes due. This tax statement is a self-assessment return and can be submitted either online on the tax authority's website (www.anaf.ro) or in hard copy at the tax authority's registry office or via the post office. The tax statement can be downloaded from the tax authority's website. In addition, if health contributions are due on the dividend payment, they also must be paid by May 25 of the year following the dividend payment.</p>
Sale of Shares	<p>You personally are responsible for reporting any capital gains (losses) realized from the sale of shares by submitting the tax statement named <i>Sole statement on income tax and mandatory charges owed by individuals</i> to the competent tax authorities by May 25 of the year following the year of sale and paying any applicable taxes due. This tax statement is a self-assessment return and can be submitted either online on the tax authority's website (www.anaf.ro) or in hard copy at the tax authority's registry office or via the post office. The tax statement can be downloaded from the tax authority's website.</p>

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	<p>You generally are not required to seek authorization from the National Bank of Romania to participate in the Plan or to open and operate a foreign bank account to receive any proceeds under the Plan. However, if you acquire 10% or more of the registered capital of a non-resident company, you must file a report with the National Bank of Romania (NBR) within 30 days from the date such ownership threshold is reached. This is a statutory requirement, but it does not trigger the payment of fees to NBR.</p> <p>You may be required to provide the Romanian bank to which you transfer any proceeds under the Plan with appropriate documentation regarding the source of the income.</p>
U.S. Estate Tax	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>

ThermoFisher S C I E N T I F I C

Employee Information Supplement Stock Options SERBIA

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

The tax consequences described in this supplement are based, in part, on the absence of an arrangement for the Company to charge the costs of the awards to your employing entity (referred to as a “recharge arrangement”). In the event of any change to the recharge arrangement with your employer, the taxation and related requirements of awards granted to you may be different than those described in this supplement. The Company expressly reserves the right to implement, modify or terminate a recharge arrangement with your employing entity at any time.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

IMPORTANT TAX INFORMATION

Tax rules for employee share plans were introduced under the Serbian Personal Income Tax Law amendments, effective January 1, 2019, and apply to shares acquired from that date. The Ministry of Finance issued additional rules in July 2019, in a separate rulebook, including ongoing guidance on the tax exemption procedure and documentation individuals must present to the tax authorities upon request.

You should consult with your personal tax advisor before participating in the Plan and prior to the purchase or sale of shares.

TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	No taxation.
Sale / Termination of Employment	<p>If you sell your shares more than two years after the exercise date (and you do not terminate employment within two years of the exercise date), the tax treatment is as described under the Sale of Shares section below.</p> <p>If you sell your shares within two years of the exercise date, or if your employment relationship is terminated⁸⁴ within two years of the exercise date, you will be subject to taxation at the time the shares are sold or at the time of termination of employment, as applicable, and the information in this section will apply.</p>
<i>Taxable Amount</i>	The difference between (i) the sale proceeds or the fair market value of the shares at termination of employment, as applicable, and (ii) the exercise price.
<i>Nature of Taxable Amount</i>	Salary income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes, if a taxable event as described above is triggered, social insurance contributions are payable, consisting of: (i) health insurance contribution, (ii) pension and disability insurance contribution, and (iii) unemployment insurance contribution.
<i>Are Other Taxes Payable?</i>	Annual income tax – if a taxable event occurs as described above, the taxable amount also forms a part of the tax basis for the annual income tax, which is payable if your income exceeds three times the average annual salary in Serbia in the year for which the tax is being determined.

⁸⁴ However, the Option income will not be subject to taxation if, among other considerations, your employment is terminated due to disability or retirement.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Income Tax Withheld?</i>	No. You personally will be responsible for paying income taxes due directly to the tax authorities.
<i>Are Employee Social Insurance Contributions Withheld?</i>	No. You personally will be responsible for paying income taxes due directly to the tax authorities.
<i>Are Other Taxes Withheld?</i>	No. You personally will be responsible for paying income taxes due directly to the tax authorities.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Your employer will not report the taxable amount at the time of RSU vesting to the Serbian Tax Authority. You personally will be responsible for reporting the taxable amount on form PP OPO and paying any applicable income taxes directly to the Serbian Tax Authority within 30 days after the taxable event.

DIVIDEND

Taxation in Your Country	If you acquire shares and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country. You personally are responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	When you subsequently sell shares acquired under the Plan, you will be subject to tax to the extent that the sale proceeds exceed your cost basis in the shares. You personally will be responsible for reporting any income you realize from the sale of shares acquired under the Plan and paying any applicable taxes due on such income.
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	<i>You should consult with your personal tax advisor prior to acquiring or selling Company shares.</i>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will need to perform U.S. back-up withholding on the gain and withhold tax at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	You personally will be responsible for paying any income tax and social insurance contributions due directly to the local tax authorities if there is a taxable event, as explained above. An income tax return is due within 30 days as of occurrence of a taxable event.
Dividends	You personally will be responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares.
Termination/Sale of Shares	You personally will be responsible for reporting any capital gains you recognize from the sale of shares and paying any applicable taxes due on such gains.

OTHER INFORMATION

Foreign Asset/Account Reporting	Residents of Serbia may hold foreign accounts to receive proceeds, including dividends, only upon obtaining prior permission of the National Bank of Serbia ("NBS"). Further, Serbian residents are obligated to provide the foreign account number to the NBS within 30 days of opening such account. Serbian residents must also file an update to the NBS on Form RN on a quarterly basis. Serbian residents are also obligated to transfer any funds received to their Serbian bank account within 30 days of payment.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds US\$60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should seek the advice of a personal tax or financial advisor.</i>

ThermoFisher S C I E N T I F I C

Employee Information Supplement Stock Options SINGAPORE

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

GENERAL INFORMATION

This supplement assumes that neither the Plan nor the equity awards granted under the Plan qualify as a Qualified Employee Equity-Based Remuneration Scheme.

In addition, the Plan, your equity award agreement and other related documentation (the “Plan Documentation”) have not been lodged or registered as a prospectus with the Monetary Authority of Singapore. Accordingly, the Plan Documentation may not be circulated or distributed, and the equity award may not be offered or sold, or be made the subject of an invitation for purchase, whether directly or indirectly, to persons in Singapore other than (i) to a qualifying person under Section 273(1)(f) of the Securities and Futures Act, Chapter 289 of Singapore (the “Act”) or (ii) otherwise pursuant to, and in accordance with the conditions of, any other applicable provision of the Act.

TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation. ⁸⁵
<i>Taxable Amount</i>	The difference between the fair market value ⁸⁶ of the shares on the date of exercise of the Options and the exercise price (the “spread”).
<i>Nature of Taxable Amount</i>	Employment income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Income Tax Withheld?</i>	No, unless a “tax clearance event” (as discussed below) is triggered. Otherwise, you personally will be responsible for paying any tax due directly to the local tax authorities. <u>Tax Clearance Event</u> If you are a foreign employee (i.e., not a Singapore citizen or Singapore permanent resident), or a Singapore permanent resident employee who (i) is posted overseas, (ii) intends to leave Singapore for more than three (3)

⁸⁵ This assumes that the shares are not subject to any selling restrictions or moratorium.

⁸⁶ Under Singapore tax law, the value of the shares is determined by the “open market price”, which is the price of the shares in the open market at the relevant time. As this is equivalent to the “fair market value”, we have used the term “fair market value” instead of “open market price” in this supplement. Where the “open market price” is not available, the Comptroller of Income Tax may use the net asset value of the shares.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

	<p>months, or (iii) cease employment ("tax clearance event") your employer is required to seek tax clearance from the IRAS at least one (1) month before the tax clearance event, and withhold any monies due to you until (i) tax clearance is given or (ii) 30 days after IRAS receives the Form IR21, whichever is earlier.</p> <p>Typically, any unvested and/or unexercised awards or any underlying shares of vested awards which have not yet been acquired that will not be forfeited or cancelled upon termination of the Singapore employment will be deemed to have been vested and/or exercised one (1) month before the tax clearance event occurs or on the date the Options were granted (whichever is later) and the taxable amount will be computed based on the fair market value at that time ("deemed exercise rule").</p> <p>If you are a Singapore Permanent Resident who is not leaving Singapore permanently, your employer may not be required to seek tax clearance or withhold monies due to you, although it may request an undertaking by you to confirm that you are not leaving Singapore permanently. <i>You should consult with your personal tax advisor for additional information about the deemed exercise rule and the tax clearance procedures in Singapore.</i></p>
<p><i>Are Employee Social Insurance Contributions Withheld?</i></p>	<p>Not applicable.</p>
<p><i>Are Other Taxes Withheld?</i></p>	<p>Not applicable.</p>
<p>Reporting</p>	
<p><i>Does the Taxable Amount Need to be Reported?</i></p>	<p>Your employer will prepare a Return of Employee's Remuneration (i.e., Form IR8A and its Appendices) reporting the taxable amount and will give you this return before March 1 of the year following the year of the taxable event for the preparation of your tax return to the IRAS.</p> <p>Where your employer is under the Auto-Inclusion Scheme for Employment Income, such information will be submitted by your employer directly to the IRAS electronically and you will only need to complete and submit your annual tax return to the IRAS.</p> <p>In the event tax clearance is triggered, your employer will prepare the Form IR21 and submit this to IRAS (as discussed above).</p>

DIVIDENDS

<p>Taxation in Your Country</p>	<p>If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, you will not be subject to taxation if (i) the Company is tax resident in Singapore or (ii) the dividend income is</p>
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DIVIDENDS	
	considered foreign-sourced ⁸⁷ . <i>You should consult with your personal tax advisor regarding the tax treatment of any dividends received.</i>
Taxation in the U.S.	Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source.

SALE OF SHARES	
Taxation in Your Country	There is no capital gains tax regime in Singapore. If you acquire Company shares at exercise and you subsequently sell your Company shares, you generally will not be subject to taxation on the gain if the gains are considered capital in nature (assuming you are not in the business of buying and selling shares). Whether the gain is capital or income in nature is a question of fact.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	<p>If your income for a year of assessment is more than SGD 20,000, you generally will be required to file your income tax returns by way of electronic filing by April 18, or by way of paper filing (Form B / B1 / M) by April 15, unless otherwise notified by the Comptroller of Income Tax. If your employer is not under the Auto-Inclusion Scheme for Employment Income, you may be required to send a copy of the Form IR8A and its Appendices (as discussed above) to IRAS.</p> <p>If you need additional time to file your tax return, you can submit a request to IRAS, subject to IRAS’ approval.</p> <p>Once your tax return has been filed, IRAS will review the return and issue a notice of assessment to you. You will generally have one month from the date of the notice of assessment to pay your taxes. You can also apply to pay your taxes via General Interbank Recurring Order (GIRO), which allows you to enjoy up to 12 interest-free monthly installments or a one-time yearly deduction.</p> <p><i>You should consult with your personal tax advisor for additional information on whether you are required to file a tax return.</i></p>

⁸⁷ If the issuer is not tax resident in Singapore (i.e., the control and management of its business is exercised outside Singapore), and the dividends are declared during a board meeting that is held outside Singapore, the dividend income should not be Singapore-sourced and should be considered foreign-sourced for Singapore tax purposes.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Dividends	Not applicable, unless the dividend income is taxable in Singapore. In such case, you are required to report the taxable dividend income in your income tax return. Please see above for the relevant details.
Sale of Shares	Not applicable where any gain from the sale of shares is not subject to tax in Singapore (as discussed above). Otherwise, you are required to report the taxable gain in your income tax return. Please see above for the relevant details.

OTHER INFORMATION

Other Reporting	<p>If you hold the position of “director” of the local affiliate in Singapore, you must give written notice to the affiliate whenever you receive and/or dispose of an interest (e.g., an equity award grant, acquire Company shares, etc.) in the affiliate or a related corporation, such as the Company, regardless of whether you are resident or employed in Singapore. Written Notice must be given within 2 business days either after the director becomes aware of the change in respect of the particulars of any of the aforesaid, the date on which the director becomes such a director or the date on which the director becomes a holder of, or acquires an interest in, the shares, debentures, rights, options, contracts, participatory interests, other securities or securities-based derivatives contracts, whichever last occurs. There is no prescribed form for such disclosure, although in practice, the company secretary normally would prepare a formatted disclosure form that requests the following information: equity award granted, number of shares acquired, description of consideration, if applicable, and the date of the transaction.</p> <p>A director shall be deemed to have an interest in securities or securities-based derivatives contracts referred to above if a family member of the director (not being himself a director), holds or has an interest in those securities or securities-based derivatives contracts; and any contract entered into by, any assignment or right of subscription made or exercised by, or any grant made to, a family member of a director of a corporation (not being himself a director) shall be deemed to have been entered into by, made or exercised by or made to the director. A “family member” means a spouse, or a son, adopted son, step-son, daughter, adopted daughter or step-daughter below the age of 21 years.</p>
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher
S C I E N T I F I C
Employee Information Supplement
Stock Options

SLOVAK REPUBLIC

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	You will be subject to taxation on the date(s) you exercise your Options.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁸⁸ The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Income in-kind from dependent personal activity.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes, social insurance contributions (to the extent the applicable contribution ceiling has not been exceeded) and health insurance contributions are payable.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes, social insurance contributions (to the extent the applicable contribution ceiling has not been exceeded) and health insurance contributions are withheld.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount to the Slovakian Tax Office on the “Survey of Withheld and Paid Prepayments for Income Tax from Dependent Activities, of Employee Allowance and Tax Bonus,” which is filed monthly, and on the “Notification on Tax Reconciliation and on Sum of Income from Dependent Activities, on Withheld Tax Prepayments, Employee Allowance and Tax Bonus,” which is filed annually.

⁸⁸ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

DIVIDENDS

Taxation in Your Country	<p>If you acquire shares and a dividend is subsequently declared on the Company’s shares, any dividends paid with respect to the shares from profits generated in tax periods starting on or after January 1, 2017 will be subject to tax in your country. However, you will not be subject to social or health insurance contributions on the dividend income. You personally are responsible for reporting the dividend amount on your annual income tax return and paying any local country tax due on the dividends paid on your shares. For more information regarding filing tax returns, please refer to the section “YOUR TAX REPORTING AND PAYMENT OBLIGATIONS” below.</p>
Taxation in the U.S.	<p>Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i></p>

SALE OF SHARES

Taxation in Your Country	<p>If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you may be subject to additional taxation on any gain you realize.</p> <p>If you hold the shares acquired under the Plan for more than one (1) year he gain should be exempt from tax.⁸⁹</p> <p>If you do not hold the shares acquired under the Plan for more than one (1) year, you will be subject to income tax and health insurance contributions (but not social insurance contributions) on the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). However, under certain circumstances, the first EUR 500 of the gain per year may be exempt from income tax.</p> <p>If you sell Company shares acquired under the Plan at a price which is less than your cost basis in the shares, you will realize a loss. <i>You should consult with your personal tax advisor to determine whether you can obtain a credit for any losses you realize in connection with the sale of shares.</i></p>
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⁸⁹ As of January 1, 2024, the sale of shares admitted to trading on a securities exchange will be exempt from tax after the lapse of a one-year holding period and the sale of shares not admitted to trading on a securities exchange will be exempt from tax after the lapse of a three-year holding period.

Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.
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YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	In the event you do not ask your employer to prepare your annual payroll tax reconciliation or you are required to file your annual income tax return for different reasons stipulated in the applicable Slovak laws, you must report the taxable income on your annual income tax return. If in the tax year for which you are filing a tax return you have employment-related income only, you should use "Tax return type A". If you also have other types of income (e.g., income from entrepreneurial activities, rental income, dividend income, income from the sale of shares, etc.), you should use "Tax return type B".
Dividends	You personally are responsible for reporting the dividend amount on your annual income tax return and paying any local country tax due on the dividends paid on your shares on "Tax return type B".
Sale of Shares	You will be personally responsible for reporting any capital gains (losses) you recognize from the sale of shares (except for any gains exempt from tax) on your annual income tax return and paying any applicable taxes due on such gains on "Tax return type B".
General	The standard deadline for filing a tax return for a particular tax year is March 31 of the following year. The deadline may be extended at your request to June 30 (under certain circumstances to September 30) by filing a notification on a prescribed form (<i>Notification of the taxpayer about the extension of the deadline for filing a tax return</i>) with the applicable Slovakian Tax Office. You must file the notification by March 31.

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists

	only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>
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ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options SOUTH KOREA

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

The tax consequences described in this supplement are based, in part, on the existence of an arrangement for the Company to charge the costs of the awards to your employing entity (referred to as a “recharge arrangement”). In the event of any change to the recharge arrangement with your employer, the taxation and related requirements of Options granted to you may be different than those described in this supplement. The Company expressly reserves the right to implement, modify or terminate a recharge arrangement with your employing entity at any time.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	<p>Yes. Your employer will report the taxes withheld on the taxable amount and certain other related documents with the Korean tax authorities by the 10th of the month following the month in which the taxable event occurs.</p> <p>Effective as of January 1, 2024, your employer will be subject to annual reporting obligations in connection with your participation in the Plan and will need to report the taxable amount under the Plan by March 10 of the year following the taxable period in which the taxable event occurs.</p>

DIVIDENDS	
Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES	
Important Notice	<p>Pursuant to a notice issued by the Financial Supervisory Service in June 2023, Korean residents are not permitted to sell foreign securities (such as Company shares acquired under the Plan) through non-Korean brokers or deposit funds resulting from the sale of Company shares in an account with an overseas financial institution.</p> <p>However, on December 29, 2023, the Financial Services Commission (the "FSC") issued an advance notice of legislative action which will allow Korean resident employees of multinational companies who acquire securities through a stock-based compensation program, such as the Plan, to dispose of overseas-listed securities <u>without</u> using a domestic investment broker in Korea and to deposit the proceeds with an overseas- financial institution. This legislative action is expected to go into effect around late February or early March 2024.</p> <p>If you wish to sell Company shares acquired under the Plan before the legislative action announced by the FSC goes into effect, you should transfer the Company shares to a domestic investment broker in Korea and sell the Company shares through such broker.</p> <p><i>Because regulations may change without notice, you should consult with a legal advisor to ensure compliance with any regulations applicable to any aspect of your participation in the Plan.</i></p>
Taxation in Your Country	<p>If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you may be subject to additional taxation on any gain you recognize to the extent the gain exceeds your annual exemption amount of KRW2,500,000 for the tax year.</p> <p>The taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition, if such amount has been properly reported to the tax office and the relevant taxes have been paid). Capital gains tax is payable at</p>

SALE OF SHARES	
	<p>a flat rate on gains from all sources in excess of the personal annual exemption of KRW2,500,000.</p> <p>If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses may be offset from any capital gain realized from the transfer of shares that are not publicly listed in Korea (e.g., shares in a foreign company) in the same tax year and subject to the same tax rate.</p> <p>Please note that share identification rules may affect the cost basis (and, therefore, any taxable capital gain or allowable loss) for the purposes of calculating your capital gains tax liability.</p> <p><i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor on this issue.</i></p>
Taxation in the U.S.	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	None.
Dividends	<p>You personally are responsible for reporting the amount in the tax form called “<i>a final report of comprehensive income tax base and tax computation</i>” and paying any local country tax due on the dividends paid on your shares by May 31 of the year following the calendar year when the dividends are paid. In most cases, a tax filing extension is not permitted.</p>
Sale of Shares	<p>You personally are responsible for reporting any capital gains (losses) from the sale of shares in the tax form called “<i>report of capital gains amount and tax computation</i>” and paying any applicable taxes due by May 31 of the year following the calendar year when the shares are sold. In most cases, a tax filing extension is not permitted.</p>

OTHER INFORMATION	
Foreign Asset/Account Reporting	<p>You must declare all foreign financial accounts (e.g., non-Korean bank accounts, brokerage accounts) to the Korean tax authority and file a report with respect to such accounts in June of the following year if the monthly balance of such accounts exceeds KRW 500 million (or an equivalent amount in foreign currency) on any month-end date during a calendar year. <i>You should consult with your personal tax advisor to determine your personal reporting obligations.</i></p>

OTHER INFORMATION

U.S. Estate Tax

You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

ThermoFisher SCIENTIFIC

Employee Information Supplement Stock Options SPAIN

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

GENERAL INFORMATION

Securities Notification. The Plan, your equity award agreement and this supplement have not been registered with or approved by the Spanish National Securities Market Commission (*Comisión Nacional del Mercado de Valores*) and no public offer of securities has taken place or is going to take place in Spain under the Plan.

TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁹⁰</p> <p><i>The difference between the sale price and the exercise price (the “spread”).</i>⁹¹</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).⁹²</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Payable?</i>	<u>Wealth Tax / Solidarity Tax on Large Fortunes (STLF).</u> All assets (including shares acquired under the Plan) held at the end of each taxable year are considered for purposes of calculating whether wealth tax / STLF is due. However, there are general exempt amounts and thresholds for filing a wealth tax / STLF return which may apply, depending on the net value of your assets and rights. <i>You should consult with your personal tax advisor for further information regarding the applicability of the wealth tax or STLF to you.</i>

⁹⁰ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

⁹¹ You may be able to exempt 30% of up to EUR 300,000 of the spread at exercise. The application of such 30% exemption requires: (i) more than two (2) years between Option grant and exercise, and (ii) that you have not applied such 30% exemption in the previous five (5) years. *You should consult with your personal tax advisor to determine whether this exemption is available to you.*

⁹² You may be able to exempt 30% of up to EUR 300,000 of the spread at exercise. The application of such 30% exemption requires: (i) more than two (2) years between Option grant and exercise, and (ii) that you have not applied such 30% exemption in the previous five (5) years. *You should consult with your personal tax advisor to determine whether this exemption is available to you.*

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Income Tax Withheld?</i>	Yes. ⁹³
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Withheld?</i>	No.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount and taxes withheld at the time of the taxable event to the tax authorities. Your local employer also will submit an “annual summary” (Form 190 for ordinary tax residents and Form 296 for residents under Beckham Law) that includes the taxable amount and taxes withheld by January 31 of the year following the year in which the taxable event occurs.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company’s shares, any dividends paid with respect to the shares will be characterized as “savings income” subject to savings income flat tax rates in your country, depending on the amount of savings income realized during the relevant tax year. Note that “savings income” includes any income derived not only from dividends but also from interest and capital gains (from the sale of shares or any other assets). Finally also note that maximum flat tax rate for savings income is 28% for yearly savings income exceeding EUR 300,000.
Taxation in the U.S.	Any dividends paid will be subject to United States (“U.S.”) federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

⁹³ Your employer will charge the payment on account to you and will withhold this amount from you. You will be entitled to deduct the payment on account and obtain a tax credit against your income tax obligation.

SALE OF SHARES

Taxation in Your Country	<p>If you acquire Company shares at exercise and you subsequently sell shares acquired under the Plan, you will be subject to tax to the extent that the sale proceeds exceed your cost basis in the shares (<i>i.e.</i>, the fair market value of the shares on the date of acquisition). The flat tax rate applicable to the gain at sale will depend upon the amount of savings income you realized during the tax year, regardless of how long you hold the shares. Note that “savings income” includes any income derived not only from capital gains but also from dividends, interest and capital gains from the sale of other shares or any other assets). Finally, also note that maximum flat tax rate for savings income is 28% for yearly savings income exceeding EUR 300,000.</p> <p>If the sale proceeds are lower than your cost basis in the shares sold, you will realize a capital loss. Capital losses may be used to offset any capital gains within the same category that you have realized in the same tax year, within certain limits with other savings income realized in the same tax year, and the excess may be carried forward in the subsequent four (4) years.</p> <p><i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.</i></p>
Taxation in the U.S.	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	<p>You must declare any taxable compensation income realized from the exercise of your Options by including the content of the annual withholding certificate provided by your employer (which reflects your yearly compensation in cash and in kind and any withholdings made) in your Personal Income Tax return (Form D-100 for ordinary tax residents and Form 151 for residents under Beckham Law).</p> <p>In addition, please see the additional reporting requirements that may apply under “Foreign Asset/Account Reporting” below.</p>
Dividends	<p>You are personally responsible for reporting the dividend amount received and pay any local country tax due on the dividends in your Personal Income Tax return filing for the year following the year in which the dividend was paid (Form D-100 for ordinary tax residents and Form 151 for residents under Beckham Law).</p>
Sale of Shares	<p>You are personally responsible for declaring any capital gains (losses) you realize upon the sale of shares and paying applicable taxes due on such gains when filing your Personal Income Tax return for the year following the year of sale (Form D-100 for ordinary tax residents and Form 151 for residents under Beckham Law).</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

General

You generally must file your Personal Income Tax return by June 30 of the year following the year of the taxable event, dividend payment and/or sale of shares. If you file your tax return late and before a tax audit is opened, surcharges for late payment will apply. If you file Form D-100, you can opt to pay 60% of your tax due generally by June 30 and the remaining 40% by November 5 by means of a charge in your bank account. If you file Form 151, the entire tax due should be paid by June 30.

OTHER INFORMATION

Foreign Asset/Account Reporting

To the extent you hold shares or have bank accounts outside of Spain with a value in excess of EUR 50,000 (for each type of asset category) as of December 31, you will be required to report information on such assets on your tax return Form 720 for such year with penalties in the event of non-compliance. After such shares or accounts are initially reported, the reporting obligation will apply for subsequent years only if the value of any previously reported shares or accounts increases by more than EUR 20,000 (for each type of asset category) as of each subsequent December 31, or if you sell shares or cancel bank accounts that were previously reported. *You should consult with your personal tax advisor for further information regarding your foreign asset reporting obligations.*

OTHER INFORMATION

Exchange Control	<p>You personally are required to electronically declare to the Bank of Spain any security accounts (including brokerage accounts held abroad), as well as the securities (including shares acquired under the Plan) held in such accounts if the value of the transactions for all such accounts during the prior year or the balances of such accounts as of December 31 of the prior year exceeds EUR 1 million.</p> <p>Different thresholds and deadlines to file this declaration apply. However, if neither such transactions during the immediately preceding year nor the balances / positions as of December 31 exceed EUR 1 million, no such declaration must be filed unless expressly required by the Bank of Spain. If any of such thresholds were exceeded during the current year, you may be required to file the relevant declaration corresponding to the prior year, however, a summarized form of declaration may be available. You should consult your personal tax or legal advisor for further information regarding your exchange control reporting obligations.</p> <p>Additionally, if you hold 10% or more of the share capital of the Company or such other amount that would entitle you to join the Board, the acquisition of shares under Plan must be declared for statistical purposes to the Dirección General de Comercio e Inversiones (the “DGCI”), the Bureau for Commerce and Investments, which is a department of the Ministry of Industry, Trade and Tourism. Generally, the declaration must be filed in January for shares (and any other securities) owned as of December 31 of each year; however, if the value of the shares acquired or the amount of the sale proceeds you realize from the sale of shares exceeds a certain threshold (currently €1,502,530), the declaration must be filed within one month of the acquisition or sale, as applicable.</p>
U.S. Estate Tax	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
SWEDEN

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation ⁹⁴ .
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁹⁵</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Ordinary salary income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes. Employee social insurance contributions in the form of general pension contributions will be collected from you through income tax withholding, to the extent the applicable contribution ceiling has not been exceeded.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes up to the amount of your gross salary. If the full amount of tax owed is not withheld, you are responsible for paying any tax owed directly to the tax authorities.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Your employer will report the taxable amount to the Swedish Tax Agency (“Skatteverket”) through monthly individual PAYE returns and the taxable income will be pre-printed on your annual income tax return.

⁹⁴ Employees of certain small start-up companies may be able to defer taxation of qualified stock options until sale and the spread may be taxed at capital gains tax rates.

⁹⁵ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

You must make sure that this income is reported on your personal income tax return, as described below.

DIVIDENDS

Taxation in Your Country

If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.

Taxation in the U.S.

Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. *You should consult with your personal tax advisor regarding the availability of such a credit.*

SALE OF SHARES

Taxation in Your Country

If you acquire Company shares at exercise and you subsequently sell your Company shares, you will be subject to tax at a flat rate on any gain you may realize. The taxable amount will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). Alternatively, because the Company shares are traded on an exchange, you may elect to be taxed on 80% of the sale proceeds.

Please note that the cost basis is computed as the average cost basis for all shares of the same type held at the time of sale.

If your sale proceeds are lower than your cost basis in the shares sold, you will realize a capital loss. In general, capital losses on shares are deductible against capital gain on shares and up to 70% against certain other types of capital gains realized during the same tax year only and may not be carried forward to future tax years. A tax reduction may be allowed to the extent that the capital loss cannot be offset against capital gains in the same year.

Taxation in the U.S.

Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	The taxable amount should be preprinted on your income tax return, but it is important to verify the preprinted information and make any corrections, if necessary. The deadline for filing your personal income tax return is May 4 of the year following the tax year in which the taxable event occurred. If you have a Swedish personal number and are civilly registered in Sweden, you can e-file your income tax return by using a Swedish electronic identification from a Swedish ID provider (e.g., a Swedish bank). You may apply for a tax filing extension by making a formal request to the Swedish Tax Agency.
Dividends	You personally are required to report any dividend income in your income tax return. Please see above for details on filing your income tax return.
Sale of Shares	You personally are required to report any gain/loss from the sale of shares in your income tax return. If the taxable amount is not prefilled on your income tax return, you should use appendices K4, K10 or K12 to the income tax return to calculate the capital gains (or losses) and includes such amounts in your income tax return. Please see above for details on filing your income tax return.

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher S C I E N T I F I C

Employee Information Supplement Stock Options SWITZERLAND

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

IMPORTANT INFORMATION

The information in this supplement assumes that you are subject to ordinary tax assessment in Switzerland (e.g., you are a tax resident of Switzerland with Swiss citizenship or holding a “C” residence permit). Furthermore, it assumes that you are subject to the Swiss social insurance system. Finally, it does not address particular cantonal tax reporting obligations that may apply to you as a result of your participation in the Plan.

If you are subject to income taxation at source (e.g., you are a foreign employee holding a “B” permit or a cross-border employee), your employer will be required to withhold income tax on employment income at the time of the taxable event. The information in this supplement should equally apply if you are subject to income tax withholding at source, in particular if you are subject to retroactive ordinary tax assessment. However, the information in this supplement may not apply to you, if you are subject to income tax withholding at source due to your status as a cross-border employee since the tax consequences may be different depending both on your country of residence and the Swiss canton of employment.

If you are required to file a tax return in Switzerland, you also will be required to report the grant of the awards as well as the income recognized upon exercise on such return. Additionally, you generally will be required to report the awards in the wealth tax section of your personal tax return.

TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁹⁶</p> <p>The difference between the sale price (corresponding to the fair market value of the shares at exercise) and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes (including federal, cantonal and municipal tax as well as church tax, if applicable).
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes.
<i>Are Other Taxes Payable?</i>	<u>Wealth Tax</u> . Awards granted to you under the Plan should not be subject to the net wealth tax, but must be reflected “ <i>pro memoria</i> ” in the statement on bank accounts and securities (<i>Wertschriftenverzeichnis</i>) that you are required to file with your tax return. If you receive shares, the fair market value of such shares at the end of a respective tax period generally will be subject to the

⁹⁶ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

TAX	
	net wealth tax at the cantonal and municipal levels. Wealth tax also applies to any proceeds from the sale of shares acquired under the Plan (e.g. cash) you hold at the end of the respective tax period. <i>You should consult with your personal tax advisor regarding any applicable wealth taxes.</i>

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	No - for employees subject to ordinary tax assessment. Yes - for employees subject to income taxation at source, irrespective of whether they are subject to retroactive ordinary tax assessment or not
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes.
<i>Are Other Taxes Withheld?</i>	No.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the grant of the awards in the year-end certificate of salary and in an annex to your year-end certificate of salary (both of which may have to be forwarded by the employer directly to the local tax and social insurance authorities in some cantons) for the year in which the awards were granted to you. In addition, your employer will report the taxable amount on your year-end certificate of salary and in an annex to your year-end certificate of salary (both of which may have to be forwarded by the employer directly to the local tax and social insurance authorities in some cantons) for the year in which the taxable event occurred. If you are subject to income tax withholding at source, the employer automatically reports the taxable event as a part of the regular income taxwithholding payments to the tax authorities

DIVIDENDS	
Taxation in Your Country	If you acquire shares and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which

DIVIDENDS

	<p>your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i></p>
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SALE OF SHARES

Taxation in Your Country⁹⁷	<p>If you acquire Company shares at exercise and you subsequently sell the shares acquired under the Plan, you will not be subject to capital gains tax, provided you are not considered a professional securities dealer and the shares are held as private assets.</p>
Taxation in the U.S.	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	<p>Generally, you are responsible for reporting the taxable amount as part of your employment income. It should already be included in the net salary amount in section 11 of the certificate of salary that you may generally copy over to the employment income section of your tax return forms. You also should attach the certificate of salary, including the respective annex, to your annual income and wealth tax return. Generally, you are required to make provisional tax payments for Federal taxes in March for the previous calendar year. The deadline for payment of provisional cantonal taxes depends on your canton of residence.</p> <p>You also must declare the shares / proceeds acquired under the Plan (like any other movable asset) that you hold at the end of each tax period in the statement on bank accounts and securities (<i>Wertschriftenverzeichnis</i>) that you are required to file with your income and wealth tax return.</p> <p>The deadline for filing your annual tax return depends on your canton of residence, and most cantons allow for an extension of the filing deadline.</p> <p>For detailed information on how to fill in the tax return forms and respective deadlines, you should check the resources available from your tax administration or consult with your personal tax adviser.</p> <p>If you are subject to income tax withholding at source, your employer will deduct the income tax owed directly from your salary and deliver the tax to the cantonal tax authorities of your canton of residence. If your gross annual income amounts to at least CHF 120'000 or you have other income that is</p>
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⁹⁷ The summary in the Sale of Shares section assumes that the shares are listed shares. In the case of non-listed shares, tax may be due upon sale.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

	<p>not subject to income tax withholding, you are subject to retroactive ordinary tax assessment and required to file a tax return by law. <i>You should consult with your personal tax advisor to determine whether you are subject to retroactive ordinary tax assessment by law or whether you may apply for retroactive tax assessment on a voluntary basis, whereas in the latter case the application for the retroactive ordinary tax assessment must be submitted by 31 March of the following year at the latest.</i></p>
Dividends	<p>You personally are responsible for reporting any dividends in your annual tax return. Typically, this is done by including the dividend amount in the respective income section of your statement on bank accounts and securities (<i>Wertschriftenverzeichnis</i>) that you are required to file with your income and wealth tax return.</p> <p>If you are subject to income tax withholding at source, such dividend income would qualify as other income not subject to income tax withholding at source and, consequently, would make you subject to retroactive ordinary tax assessment.</p> <p><i>Please see above for additional information.</i></p>
Sale of Shares	<p>Generally, none, provided that you are not considered a professional securities dealer and the shares are held as private assets. However, most cantonal tax forms ask that you include acquisition and/or sale date of the shares in your statement on bank accounts and securities (<i>Wertschriftenverzeichnis</i>) for respective tax year.</p> <p><i>Please see above for additional information.</i></p>

OTHER INFORMATION

Foreign Asset/Account Reporting	<p>You personally are required to declare all of your foreign bank and brokerage accounts in which you hold cash or securities, including the accounts that were opened and/or closed during the tax year, as well as any other assets, on an annual basis on in your tax return. This includes awards granted to you under the Plan which should not be subject to the net wealth tax, but must be reflected “pro memoria” in the statement on bank accounts and securities (<i>Wertschriftenverzeichnis</i>) that you personally are required to file with your tax return.</p>
Exchange Control	None.
U.S. Estate Tax	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>

ThermoFisher S C I E N T I F I C

Employee Information Supplement Stock Options

TAIWAN

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method⁹⁸</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	No.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Your employer will report the taxable income to the tax authority by January 31 of the year following the year in which the taxable event occurs. In addition, your employer will issue a non-withholding statement reporting the taxable amount to you by February 10 of the year following the year in which the taxable event occurs.

⁹⁸ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

In addition, you are required to include the Option income in your individual annual income tax return and file it with the tax authority between May 1 and May 31.

DIVIDENDS

Taxation in Your Country

If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, you may be subject to taxation on the dividends you receive if you fall within the Alternative Minimum Tax ("AMT") regime. Under the AMT regime's worldwide income provision, any dividends on Company shares may be subject to AMT at a flat rate. You personally are required to include any dividend income in your annual individual income tax return.

Because the application of AMT will depend upon your personal circumstances, you should consult with your personal tax advisor to determine whether you will be subject to AMT.

Taxation in the U.S.

Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be entitled to a credit against your country's taxes due on the dividends for the U.S. federal tax withheld at source. *You should consult with your personal tax advisor regarding the availability of such a credit.*

SALE OF SHARES

Taxation in Your Country

If you acquire Company shares at exercise and you sell shares acquired under the Plan, you will not be subject to capital gains tax on any gain you realize. Any gain you realize may be included in your basic income for purposes of calculating your Alternative Minimum Tax ("AMT"). Under the AMT regime's worldwide income provision, capital gains may be subject to AMT at a flat rate.

You personally are required to include any capital gain in your annual individual income tax return.

Because the application of AMT will depend upon your personal circumstances, you should consult with your personal tax advisor to determine whether you will be subject to AMT.

Taxation in the U.S.

Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	<p>You personally are required to report the income (recorded in the non-withholding tax statement) in your individual annual income tax return and file it with the tax authority between May 1 and May 31.</p> <p>Personal income tax filing extensions generally are not permitted.</p>
Dividends	Same as above.
Sale of Shares	Same as above.

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	<p>You may remit foreign currency in relation to Company shares into Taiwan through an authorized foreign exchange bank in an amount of up to USD 5 million per year. However, if the transaction amount is TWD 500,000 or more in a single transaction, you must submit a Foreign Exchange Transaction Form, and other supporting documentation (such as the award agreement, approval letter, etc.) to the satisfaction of the remitting bank.</p>
U.S. Estate Tax	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
TÜRKIYE

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

The tax consequences described in this supplement are based, in part, on the existence of an arrangement for the Company to charge the costs of the awards to your employing entity (referred to as a “recharge arrangement”). In the event of any change to the recharge arrangement with your employer, the taxation and related requirements of Options granted to you may be different than those described in this supplement. The Company expressly reserves the right to implement, modify or terminate a recharge arrangement with your employing entity at any time.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation. ⁹⁹
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method¹⁰⁰ The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Quasi-salary.
<i>Is Income Tax Payable?</i>	Yes
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Payable?</i>	Yes, stamp duty on the spread.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Withheld?</i>	Yes, stamp duty.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount on the Monthly Withholding Tax Return to the tax authorities.

⁹⁹ Under the current tax legislation there is no specific equity award regulation; however, there is a draft Income Tax Law which includes legislation governing the tax treatment of foreign stock awards in Turkey. Although the tax regulation is in draft form, this supplement reflects the tax authority’s position and should be taken into account when determining equity award tax implications. *You should monitor this legislation and discuss it with your personal tax advisor to determine the appropriate treatment of your award.*

¹⁰⁰ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

DIVIDENDS	
Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES	
Taxation in Your Country	<p>If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you will be subject to capital gains tax to the extent that the sale proceeds exceed your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition).</p> <p>If the sale proceeds are lower than your cost basis in the shares sold, you will realize a capital loss.</p> <p><i>As the calculation of capital gains (losses) may be complex, you should consult with your personal tax advisor to determine the tax treatment of any capital gains (losses) you realize at the time of sale.</i></p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	None.
Dividends	You personally are responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares through the annual tax return filing.
Sale of Shares	You personally are responsible for reporting any capital gains (losses) you realize upon the sale of shares and for paying any applicable taxes due on such gains through the annual tax return filing.

General	The annual tax return must be filed during March of the following year. No income tax filing extensions are available. Income tax accrued must be paid in two equal installments in March and July in the year the filing is made. The returns can be filed online through the system accessible from Revenue Administration website (www.gib.gov.tr) or in paper format to the relevant tax office.
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OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Controls	None.
Other	In certain circumstances, you are permitted to acquire and sell securities on a non-Turkish stock exchange only through a financial intermediary licensed in Turkey. Therefore, you may be required to appoint a Turkish broker to assist with the sale of the Company shares acquired under the Plan. You should consult your personal legal advisor before selling any Company shares acquired under the Plan to confirm the applicability of this requirement, as the authorized agent within 360 days from the date the funds are repatriated to Thailand. You are also required to inform the authorized agent of the details of the foreign currency transaction, including your identification information and the purpose of the transaction.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options

UKRAINE

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

The tax consequences described in this supplement are based, in part, on the absence of an arrangement for the Company to charge the costs of the awards to your employing entity (referred to as a “recharge arrangement”). In the event of any change to the recharge arrangement with your employer, the taxation and related requirements of awards granted to you may be different than those described in this supplement. The Company expressly reserves the right to implement, modify or terminate a recharge arrangement with your employing entity at any time.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method¹⁰¹</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Foreign-source income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	<u>Military Tax</u> . The taxable amount will be subject to Military Tax at a flat rate.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	No.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	No.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	No.

¹⁰¹ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	<p>If you acquire Company shares at exercise and you subsequently sell or otherwise dispose of such shares, you will be subject to taxation, but Ukrainian tax legislation does not provide clear guidance regarding the calculation of the taxable amount. Thus, there is a risk that you may be subject to tax on the entire sale proceeds, rather than the sale proceeds less your cost basis in the shares. In light of this uncertainty, you may wish to seek a tax ruling to confirm the taxable amount upon sale of the shares. You may apply for a tax ruling, in your own name, and the tax office must reply within 25 calendar days of receipt of the application for a tax ruling.</p> <p><i>Given the complexities associated with the sale of your shares you should consult with your personal tax advisor to determine the tax treatment at sale of your shares and the availability to pursue a local tax ruling. It is important to note that neither the Company nor your employer may be held responsible for any costs associated with your personal tax advisor and/or tax ruling; further neither the Company nor your employer will be responsible for the outcome of the tax ruling and any taxes due. All costs and taxes due are your responsibility.</i></p>
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	You personally are responsible for reporting the taxable amount in your annual income tax return to the local tax authorities by May 1 of the year
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	following the year of the taxable event and paying the applicable taxes directly to the tax authorities by August 1.
Dividends	You personally are responsible for reporting the dividend amount in your annual income tax return to the local tax authorities by May 1 of the year following the year of the taxable event and paying the applicable taxes directly to the tax authorities by August 1.
Sale of Shares	Upon the sale of shares, you are personally responsible for reporting the taxable amount in your annual income tax return to the local tax authorities by May 1 of the year following the year of the taxable event and paying the applicable taxes directly to the tax authorities by August 1.
General	A filing extension may be requested in limited cases if you are claiming a tax credit in Ukraine with respect to foreign-source income and may be granted only until December 31 of the year following the reporting year. In order to qualify for an extension, you must file an application to the local tax authorities.

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	Ukrainian resident individuals may hold shares of a foreign issuer with a foreign broker without a Ukrainian license. Further, the National Bank of Ukraine permits individuals to transfer up to EUR 200,000 per calendar year abroad for foreign investment. <i>You should consult with your personal legal advisor to ensure that you are aware of and comply with applicable requirements.</i>
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
UNITED ARAB EMIRATES

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	No taxation.
<i>Taxable Amount</i>	Not applicable.
<i>Nature of Taxable Amount</i>	Not applicable.
<i>Is Income Tax Payable?</i>	Not applicable.
<i>Are Employee Social Insurance Contributions Payable?</i>	Not applicable.
<i>Are Other Taxes Payable?</i>	Not applicable.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	Not applicable.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Your employer will not be subject to any reporting obligations in connection with your participation in the Plan.

DIVIDENDS	
Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, you will not be subject to tax in your country on any dividends paid with respect to the shares.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell your Company shares, you will not be subject to taxation on any gain you realize.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	Not applicable.
Dividends	Not applicable.
Sale of Shares	Not applicable.

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>

ThermoFisher
SCIENTIFIC
Employee Information Supplement
Stock Options
UNITED KINGDOM

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you acquire shares pursuant to the exercise of your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method¹⁰² The amount by which the sale price exceeds the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method The amount by which the market value of the shares at exercise exceeds the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment income.
<i>Is Income Tax Payable?</i>	Yes, at your marginal income rate.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes, employee National Insurance contributions (“NICs”) will be due on the taxable amount.
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
<i>Is Income Tax Withheld?</i>	<p>Yes, your employer will calculate the income tax due and account for this amount to HM’s Revenue & Customs (“HMRC”). This amount will be withheld from you through the Pay As You Earn (“PAYE”) system or by any other method referred to in the applicable award agreement. However, if your employer is unable to recover the income tax due from you at the taxable event, you are required to pay the income tax due within 90 days of the end of the U.K. tax year (April 5) during which the taxable event occurred. As provided in your applicable award agreement, you agree to indemnify your employer for any income tax due in relation to the taxable amount.</p> <p>Notwithstanding the foregoing, in the event that you are a director or an executive officer of the Company (within the meaning of such terms for purposes of Section 13(k) of the U.S. Securities and Exchange Act of 1934, as amended), the amount of any uncollected income tax may constitute a benefit to you on which additional income tax and NICs may be payable. You will be personally responsible for reporting and paying any income tax due on this additional benefit directly to HMRC under the self-assessment regime and for paying the Company or your employer (as appropriate) for the value</p>

¹⁰² A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

	<p>of any employee NICs due on this additional benefit, which may be collected by the Company or your employer by any method referred to in the applicable award agreement.</p> <p>If applicable, your employer will also deduct student loan repayments and account for such amounts to HMRC.</p>
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Your employer will report information related to your participation in the Plan, including the grant and the taxable event to HMRC.

DIVIDENDS

Taxation in Your Country	If you acquire Company shares at exercise and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country to the extent that they exceed the annual dividend allowance when combined with all other dividends for that tax year in which the dividend is declared.
Taxation in the U.S.	Any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES

Taxation in Your Country	<p>If you acquire Company shares at exercise and you subsequently sell your Company shares, you will be subject to capital gains tax on any gain you realize in relation to the shares, provided that your total capital gain for the UK tax year (April 6 to April 5) exceeds your personal annual exempt amount for the tax year in which the sale occurred.</p> <p>The taxable gain will equal the amount by which the sale proceeds exceeds your cost basis in the shares (generally, the market value of the shares on the date of acquisition).</p>
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SALE OF SHARES

	<p>Please note that share identification rules may affect your cost basis for the purposes of calculating your capital gains tax liability if you have acquired other shares in the Company (whether under the Plan or outside of it). <u><i>You should consult your personal tax advisor to determine how the share identification rules apply in your particular situation.</i></u></p> <p>Capital gains tax is payable on gains from all sources in excess of the personal annual exempt amount in any tax year and the rate(s) at which capital gains tax is paid will depend upon the amount of your combined taxable income and chargeable gains for the tax year.</p> <p>If your sale proceeds are lower than your cost basis in the shares sold, you will realize a capital loss. Capital losses may be used to offset chargeable capital gains (i.e., capital gains in excess of your annual personal exemption amount) realized in the current U.K. tax year or in any subsequent U.K. tax year.</p> <p>Capital gains are taxed at a rate of 20% where total taxable gains and income in any tax year are more than the income tax basic rate band. A tax rate of 10% will apply to any gains below this threshold.</p> <p><i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.</i></p>
<p>Taxation in the U.S.</p>	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

<p>Exercise</p>	<p>If you are required to complete a self-assessment return, you will be responsible for including any income resulting from the exercise of the Options on such return by October 31 (for paper returns) or January 31 following the end of the UK tax law (April 6 to April 5). Income will be reported through payroll, but to the extent that your employer has not deducted the tax (or not enough tax) you will need to complete the "Share schemes" box. You do not need to complete this box for taxable amounts that your employer has fully taxed. Normally these amounts are already included in your P60 (or, where you've left employment, your P45).</p> <p>You must pay any tax you owe by January 31 following the end of the relevant UK tax year.</p> <p>If you fail to submit your filing and pay the tax due by the above date, you will may be required to pay a penalty. You may be able to appeal against the penalty if you have a reasonable excuse.</p> <p>HMRC has published helpful guides for people completing their self-assessment return. Please refer to the following links for more information:</p>
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YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

	<ul style="list-style-type: none"> www.gov.uk/self-assessment-forms-and-helplets www.gov.uk/government/publications/employee-shares-and-securities-further-guidance-hs305-self-assessment-helplets
Dividends	<p>You personally are responsible for reporting the dividend amount and paying any U.K. tax due on the dividends to HMRC in your self-assessment return. You should complete Box 5 and Box 6, to report the value of any dividends that you receive in relation to the Plan shares.</p> <p><i>Please see above for information regarding deadlines, forms and penalties.</i></p>
Sale of Shares	<p>You personally will be responsible for reporting any chargeable gains (or losses) from the sale of the Company shares and for paying any applicable capital gains tax directly to HMRC under the self-assessment regime. You also may have an obligation to report your non-chargeable capital gains to HMRC. You should fill out the "capital gains summary" pages of the self-assessment form.</p> <p><i>Please see above for information regarding deadlines, forms and penalties.</i></p>

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i></p>

ThermoFisher SCIENTIFIC

Employee Information Supplement

UNITED STATES OF AMERICA (Non-Qualified Stock Options)

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of non-qualified stock options (“Options”) by **Thermo Fisher Scientific Inc.** (the “Company”) under the **Thermo Fisher Scientific Inc. Amended and Restated 2013 Stock Incentive Plan or any predecessor equity compensation plan** (individually referred to herein as the “Plan”).

This supplement is based on the tax laws in effect in your country as of **February 2024**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, the payment of any dividends on any Company shares acquired at exercise, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. Further, the example included is hypothetical and does not reflect the exercise price or the actual share price that may apply when you exercise the Options and sell the shares. **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are a U.S. tax resident and that you have completed a Form W-9 to certify your status as a U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

GENERAL INFORMATION

The below supplement assumes that your Options, have not been granted as Incentive Stock Options (“ISOs”) and tax-qualified under Section 422 of the Internal Revenue Code, as amended (“Code”). If your Options are ISOs, different tax consequences will apply and you should consult with your personal tax advisor about the tax consequences applicable to you.

TAX

Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
<i>Taxable Amount</i>	<p>Cashless Sell-All Exercise Method¹⁰³</p> <p>The difference between the sale price and the exercise price (the “spread”).</p> <p>Cash or Sell-to-Cover Method</p> <p>The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).</p>
<i>Nature of Taxable Amount</i>	Employment income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	<p>Yes. Social insurance contributions, including the Old-Age, Survivors and Disability Insurance component of FICA taxes, will be due on the taxable amount (to the extent the applicable contribution ceiling has not been exceeded).</p> <p>Further, Medicare tax will be due on the taxable amount.</p>
<i>Are Other Taxes Payable?</i>	No.

COMPANY/EMPLOYEE TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Income Tax Withheld?</i>	Yes. For federal income tax withholding purposes, your employer may treat the taxable amount as supplemental wages and withhold federal income tax at a flat statutory rate to the extent the taxable amount, when combined with prior supplemental wage payments made to you in the same tax year, does not exceed the threshold amount. Any excess over this supplemental wage threshold will be subject to federal income tax withholding at the highest marginal income tax rate in effect.

¹⁰³ A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYEE TAX WITHHOLDING AND REPORTING

	<p>State and/or local income tax also may be withheld based upon where you work and/or reside.</p> <p>You personally are responsible for paying any difference between your actual tax liability and the amount withheld from the taxable amount. Note that you also may be required to make quarterly estimated payments. <i>You should consult with your personal tax advisor for further details regarding any additional income tax due and the applicable payment date.</i></p>
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the taxable amount to the Internal Revenue Service on your year-end Form W-2 (including in Box 12 under Code 'V').

DIVIDENDS

Taxation in the U.S.	<p>If you acquire Company shares at exercise, any dividends paid on shares acquired under the Plan will be subject to federal income tax.</p> <p>In addition, dividends may be subject to an unearned income Medicare contributions tax on the lesser of (i) your net investment income, and (ii) the excess of your modified adjusted gross income over an annual threshold amount that is determined based on your filing status. You will be personally responsible for reporting and paying any tax resulting from the receipt of any dividends. <i>You should consult with your personal tax advisor regarding your tax liability.</i></p>
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SALE OF SHARES

Taxation in the U.S.	<p>If you acquire Company shares at exercise, you will be subject to capital gains tax when you sell shares acquired to the extent that the sale proceeds exceed your cost basis in the shares (<i>i.e.</i>, the fair market value of the shares on the date of acquisition).</p> <p>If you hold the shares for more than one (1) year, you will be taxed at the more favorable long-term capital gains tax rate. If you hold the shares for one (1) year or less, any gain you realize will be taxed as a short-term capital gain at your marginal income tax rate.</p> <p>In addition, regardless of how long you hold the shares prior to sale, any capital gain you realize upon the sale of the shares may be subject to an unearned income Medicare contributions tax on the lesser of (i) your net investment income, and (ii) the excess of your modified adjusted gross</p>
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SALE OF SHARES

	<p>income over an annual threshold amount that is determined based on your filing status.</p> <p>If the sale proceeds are lower than your cost basis in the shares sold, you will realize a capital loss. Capital losses may be used to offset, up to the applicable annual limit, any capital gains you realize in the same year. Any capital losses in excess of the applicable annual limit may be carried forward to future tax years.</p> <p>You will be personally responsible for reporting any capital gains (or losses) resulting from the sale of shares and for paying any applicable taxes due on such gains.</p> <p><i>The calculation of capital gains (losses) at the time of sale is complex and you should consult your personal tax advisor.</i></p>
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YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Exercise	<p>When you receive the Form W-2 from your employer, you should report the ordinary income reported in connection with the options (and other wages, salaries and tips) in the appropriate line of your annual income tax return (Form 1040).</p> <p>The filing deadline for your personal income tax return is April 15th of the year following the taxable year. However, you may request an extension, including via the filing of a Form 4868 by the original deadline (April 15th) in order to apply for an automatic six-month extension of time. Although you may seek an extension of time to file your tax return, this does not extend the due date for any taxes you may owe, so you should ensure that you pay sufficient taxes on a timely basis to avoid interest and/or late payment penalties.</p>
Dividends	<p>When you receive the Form 1099-DIV from your employer, or if applicable, your broker, you should report the amounts listed on such form in the applicable boxes of your annual income tax return (Form 1040), or if applicable, on Schedule D of your Form 1040 (see Form 1099-DIV instructions for more details).</p> <p>The filing deadline for your personal income tax return is April 15th of the year following the taxable year. However, you may request an extension, including via the filing of a Form 4868 by the original deadline (April 15th) in order to apply for an automatic six-month extension of time. Although you may seek an extension of time to file your tax return, this does not extend the due date for any taxes you may owe, so you should ensure that you pay sufficient taxes on a timely basis to avoid interest and/or late payment penalties.</p>
Sale of Shares	<p>To report your stock sales:</p> <ul style="list-style-type: none"> • List the details of each of your stock sales for the calendar year on IRS Form 8949.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

- Report the column totals from Form 8949 in Schedule D to calculate your overall short-term and long-term capital gains and losses for the year.
- Report your capital gains or losses in your Form 1040 tax return.

In completing Form 8949, you may need to adjust the cost basis reported on any Form 1099-B you received from a broker involved in the sale of your shares to include the compensation on which you paid tax upon exercise of your Options.

The filing deadline for your personal income tax return is April 15th of the year following the taxable year. However, you may request an extension, including via the filing of a Form 4868 by the original deadline (April 15th) in order to apply for an automatic six-month extension of time. Although you may seek an extension of time to file your tax return, this does not extend the due date for any taxes you may owe, so you should ensure that you pay sufficient taxes on a timely basis to avoid interest and/or late payment penalties.