UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 10-Q

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended March 31, 2024

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from __________ to __________

Commission File Number: 001-39352

Mirion Technologies, Inc.

(Exact name of registrant as specified in its charter)

Delaware	**83-0974996**
(State or other jurisdiction of incorporation or organization)	**(I.R.S. Employer Identification Number)**

1218 Menlo Drive
Atlanta, Georgia 30318
(Address of Principal Executive Office)

(770) 432-2744
(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading symbol(s)	Name of each exchange on which registered
Class A Common Stock, $0.0001 par value per share	MIR	New York Stock Exchange
Redeemable warrants, each exercisable for one share of Class A common stock at an exercise price of $11.50	MIR WS	New York Stock Exchange

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer	☒	Accelerated Filer	☐
Non-accelerated Filer	☐	Smaller Reporting Company	☐
		Emerging Growth Company	☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act): Yes ☐ No ☒

As of April 26, 2024, there were 220,159,325 shares of Class A common stock, $0.0001 par value per share, and 7,209,706 shares of Class B common stock, $0.0001 par value per share, issued and outstanding.

INTRODUCTORY NOTE

On October 20, 2021 (the "Closing" or the “Closing Date”), Mirion Technologies, Inc. (formerly known as GS Acquisition Holdings Corp II or "GSAH") consummated its business combination with GSAH (the "Business Combination") pursuant to the Business Combination Agreement dated June 17, 2021 (as amended, the “Business Combination Agreement”). On the Closing Date, GSAH was renamed Mirion Technologies, Inc.

Unless the context otherwise requires, all references in this Quarterly Report on Form 10-Q to “Mirion,” the “Company,” “we,” “us” or “our” refer to Mirion Technologies, Inc. following the Business Combination, other than certain historical information which refers to the business of Mirion Technologies (TopCo), Ltd. (“Mirion TopCo”) prior to the consummation of the Business Combination.

As a result of the Business Combination, Mirion’s financial statement presentation distinguishes Mirion TopCo as the “Predecessor” for periods prior to the closing of the Business Combination and Mirion Technologies, Inc. as the “Successor” for periods after the closing of the Business Combination. As a result of the application of the acquisition method of accounting in the Successor Period, the financial statements for the Successor Period are presented on a full step-up basis as a result of the Business Combination, and are therefore not comparable to the financial statements of the Predecessor Period that are not presented on the same full step-up basis due to the Business Combination.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

This Quarterly Report on Form 10-Q contains forward-looking statements within the meaning of the "safe-harbor" provisions of the Private Securities Litigation Reform Act of 1995 that reflect future plans, estimates, beliefs, and expected performance. All statements contained in this Quarterly Report on Form 10-Q other than statements of historical fact, including statements regarding our future operating results and financial position, our business strategy and plans, our objectives for future operations, macroeconomic trends, and our competitive positioning are forward-looking statements. This includes, without limitation, statements under Part I, Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations regarding our financial position, capitalization and capital structure, any exercise, exchange, redemption or other settlement of our outstanding warrants and other securities, indebtedness, business strategy, and the plans and objectives of management for future operations, market share and products sales, future market opportunities, future manufacturing capabilities and facilities, future sales channels and strategies, goodwill impairment, backlog, our supply chain challenges, matters affecting Russia, relations between the United States and China, conflict in the Middle East, foreign exchange, interest rate and inflation trends, any merger, acquisition,divestiture or investment activity, including integration of previously completed mergers and acquisitions, or other strategic transactions and investments, legal claims, litigation, arbitration or similar proceedings, including with respect to customer disputes, and the future or expected impact on us of any epidemic, pandemic or other crises. These statements constitute projections, forecasts and forward-looking statements, and are not guarantees of performance. When used in this Quarterly Report on Form 10-Q, words such as “anticipate,” “believe,” “continue,” “could,” “estimate,” “expect,” “intend,” “may,” “might,” “plan,” “possible,” “potential,” “predict,” “project,” “should,” “strive,” “seeks,” “plans,” “scheduled,” “would” and similar expressions may identify forward-looking statements, but the absence of these words does not mean that a statement is not forward-looking. When we discuss our strategies or plans we are making projections, forecasts or forward-looking statements. Such statements are based on the beliefs of, as well as assumptions made by and information currently available to, our management.

The forward-looking statements contained in this Quarterly Report on Form 10-Q are based on our current expectations and beliefs concerning future developments and their potential effects on us. There can be no assurance that future developments affecting us will be those that we have anticipated. These forward-looking statements involve a number of risks, uncertainties (some of which are beyond our control) or other assumptions that may cause actual results or performance to be materially different from those expressed or implied by these forward-looking statements. These risks and uncertainties include, but are not limited to, the following risks, uncertainties and other factors:

- changes in domestic and foreign business, market, economic, financial, political and legal conditions, including related to matters affecting Russia, the relationship between the United States and China, and conflict in the Middle East and risks of slowing economic growth or economic recession in the United States and globally;
- developments in the government budgets (defense and non-defense) in the United States and other countries, including budget reductions, sequestration, implementation of spending limits or changes in budgeting priorities, delays in the government budget process, a U.S. government shutdown or the U.S. government's failure to raise the debt ceiling;
- risks related to the public's perception of nuclear radiation and nuclear technologies;

- risks related to the continued growth of our end markets;
- our ability to win new customers and retain existing customers;
- our ability to realize sales expected from our backlog of orders and contracts;
- risks related to governmental contracts;
- our ability to mitigate risks associated with long-term fixed price contracts, including risks related to inflation;
- risks related to information technology disruption or security;
- risks related to the implementation and system failures or other disruptions or cybersecurity, data or other security threats;
- our ability to manage our supply chain or difficulties with third-party manufacturers;
- risks related to competition;
- our ability to manage disruptions of, or changes in, our independent sales representatives, distributors and original equipment manufacturers;
- our ability to realize the expected benefit from strategic transactions, such as acquisitions, divestitures and investments, including any synergies or internal restructuring and improvement efforts;
- our ability to issue debt, equity or equity-linked securities in the future;
- risks related to changes in tax law and ongoing tax audits;
- risks related to future legislation and regulation both in the United States and abroad;
- risks related to the costs or liabilities associated with product liability claims;
- risks related to the uncertainty of legal claims, litigation, arbitration and similar proceedings;
- our ability to attract, train, and retain key members of our leadership team and other qualified personnel;
- risks related to the adequacy of our insurance coverage;
- risks related to the global scope of our operations, including operations in international and emerging markets;
- risks related to our exposure to fluctuations in foreign currency exchange rates, interest rates and inflation, including the impact on our debt service costs;
- our ability to comply with various laws and regulations and the costs associated with legal compliance;
- risks related to the outcome of any litigation, government and regulatory proceedings, investigations and inquiries;
- risks related to our ability to protect or enforce our proprietary rights on which our business depends or third-party intellectual property infringement claims;
- liabilities associated with environmental, health, and safety matters;
- our ability to predict our future operational results;
- the effects of health epidemics, pandemics and similar outbreaks may have on our business, results of operations or financial condition; and
- other risks and uncertainties indicated in our Annual Report on Form 10-K for the year ended December 31, 2023 and this Quarterly Report on Form 10-Q, including those under the heading “Risk Factors,” and other documents filed or to be filed with the U.S. Securities and Exchange Commission ("SEC") by us.

There can be no assurance that future developments affecting us will be those that we have anticipated. These forward-looking statements involve a number of risks, uncertainties (some of which are beyond our control) or other assumptions that may cause actual results or performance to be materially different from those expressed or implied by these forward-looking statements. Should one or more of these risks or uncertainties materialize, or should any of our assumptions prove incorrect, actual results may vary in material respects from those projected in these forward-looking statements.

Forward-looking statements included in this Quarterly Report on Form 10-Q speak only as of the date of this Quarterly Report on Form 10-Q or any earlier date specified for such statements. We undertake no obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as may be required under applicable securities laws.

We intend to announce material information to the public through the Mirion Investor Relations website, available at ir.mirion.com, SEC filings, press releases, public conference calls, and public webcasts. We use these channels, as well as social media, to communicate with our investors, customers and the public about our company, our offerings and other issues. It is possible that the information we post on our website or social media could be deemed to be material information. As such, we encourage investors, the media, and others to follow the channels listed above, including the social media channels listed on our investor relations website, and to review the information disclosed through such channels. Any updates to the list of disclosure channels through which we will announce information will be posted on the investor relations website.

TABLE OF CONTENTS

	Page
PART I - FINANCIAL INFORMATION	5
ITEM 1. Financial Statements (Unaudited)	5
Unaudited Condensed Consolidated Balance Sheets	6
Unaudited Condensed Consolidated Statements of Operations	7
Unaudited Condensed Consolidated Statements of Comprehensive Loss	8
Unaudited Condensed Consolidated Statements of Stockholders' Equity	9
Unaudited Condensed Consolidated Statements of Cash Flows	10
Notes to Condensed Consolidated Financial Statements (Unaudited)	11
Note 1. Nature of Business and Summary of Significant Accounting Policies	11
Note 2. Business Combinations and Acquisitions	15
Note 3. Contracts in Progress	16
Note 4. Inventories	16
Note 5. Property, Plant and Equipment, Net	17
Note 6. Accrued Expenses and Other Current Liabilities	17
Note 7. Goodwill and Intangible Assets	18
Note 8. Borrowings	19
Note 9. Leased Assets	22
Note 10. Commitments and Contingencies	23
Note 11. Income Taxes	24
Note 12. Supplemental Disclosures to Condensed Consolidated Statements of Cash Flows	25
Note 13. Stock Based Compensation	25
Note 14. Related-Party Transactions	27
Note 15. Segment Information	28
Note 16. Fair Value Measurements	29
Note 17. Derivatives and Hedging	31
Note 18. Loss Per Share	32
Note 19. Restructuring	34
Note 20. Noncontrolling Interests	34
Note 21. Accumulated Other Comprehensive Loss	35
Note 22. Subsequent Events	35
ITEM 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations	36
ITEM 3. Quantitative and Qualitative Disclosures about Market Risk	47
ITEM 4. Controls and Procedures	47
PART II - OTHER INFORMATION	47
ITEM 1. Legal Proceedings	48
ITEM 1A. Risk Factors	48
ITEM 2. Unregistered Sales of Equity Securities and Use of Proceeds	48
ITEM 3. Defaults Upon Senior Securities	48
ITEM 4. Mine Safety Disclosures	48
ITEM 5. Other Information	48
ITEM 6. Exhibits	49
SIGNATURES	51

PART I - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA
INDEX TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Unaudited Condensed Consolidated Balance Sheets as of March 31, 2024 and December 31, 2023	6
Unaudited Condensed Consolidated Statements of Operations for the three months ended March 31, 2024 and March 31, 2023	7
Unaudited Condensed Consolidated Statements of Comprehensive Loss for the three months ended March 31, 2024 and March 31, 2023	8
Unaudited Condensed Consolidated Statements of Stockholders’ Equity for the three months ended March 31, 2024 and March 31, 2023	9
Unaudited Condensed Consolidated Statements of Cash Flows for the three months ended March 31, 2024 and March 31, 2023	10
Notes to Condensed Consolidated Financial Statements (Unaudited)	11
Note 1. Nature of Business and Summary of Significant Accounting Policies	11
Note 2. Business Combinations and Acquisitions	15
Note 3. Contracts in Progress	16
Note 4. Inventories	16
Note 5. Property, Plant and Equipment, Net	17
Note 6. Accrued Expenses and Other Current Liabilities	17
Note 7. Goodwill and Intangible Assets	18
Note 8. Borrowings	19
Note 9. Leased Assets	22
Note 10. Commitments and Contingencies	23
Note 11. Income Taxes	24
Note 12. Supplemental Disclosures to Condensed Consolidated Statements of Cash Flows	25
Note 13. Stock-Based Compensation	25
Note 14. Related-Party Transactions	27
Note 15. Segment Information	28
Note 16. Fair Value Measurements	29
Note 17. Derivatives and Hedging	31
Note 18. Loss Per Share	32
Note 19. Restructuring	34
Note 20. Noncontrolling Interests	34
Note 21. Accumulated Other Comprehensive Loss/Income	35
Note 22. Subsequent Events	35

Mirion Technologies, Inc.
Condensed Consolidated Balance Sheets
(Unaudited)
(In millions, except share data)

	March 31, 2024	December 31, 2023
ASSETS		
Current assets:		
Cash and cash equivalents	$ 120.2	$ 128.8
Restricted cash	0.4	0.6
Accounts receivable, net of allowance for doubtful accounts	146.1	172.3
Costs in excess of billings on uncompleted contracts	62.6	48.7
Inventories	146.8	144.1
Prepaid expenses and other current assets	38.5	44.1
Total current assets	514.6	538.6
Property, plant, and equipment, net	138.3	134.5
Operating lease right-of-use assets	31.1	32.8
Goodwill	1,440.2	1,447.6
Intangible assets, net	504.3	538.8
Restricted cash	1.1	1.1
Other assets	19.1	25.1
Total assets	$ 2,648.7	$ 2,718.5
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	$ 53.1	$ 58.7
Deferred contract revenue	95.8	103.4
Third-party debt, current	0.1	1.2
Operating lease liability, current	6.6	6.8
Accrued expenses and other current liabilities	79.0	95.6
Total current liabilities	234.6	265.7
Third-party debt, non-current	685.3	684.7
Warrant liabilities	61.0	55.3
Operating lease liability, non-current	26.5	28.1
Deferred income taxes, non-current	77.3	84.0
Other liabilities	46.1	50.7
Total liabilities	1,130.8	1,168.5
Commitments and contingencies (Note 10)		
Stockholders' equity (deficit):		
Class A common stock; $0.0001 par value, 500,000,000 shares authorized; 218,735,333 shares issued and outstanding at March 31, 2024; 218,177,832 shares issued and outstanding at December 31, 2023	—	—
Class B common stock; $0.0001 par value, 100,000,000 shares authorized; 7,326,423 issued and outstanding at March 31, 2024; 7,787,333 issued and outstanding at December 31, 2023	—	—
Treasury stock, at cost; 149,076 shares at March 31, 2024 and December 31, 2023	(1.3)	(1.3)
Additional paid-in capital	2,063.9	2,056.5
Accumulated deficit	(531.2)	(505.4)
Accumulated other comprehensive loss	(74.2)	(65.3)
Mirion Technologies, Inc. stockholders' equity	1,457.2	1,484.5
Noncontrolling interests	60.7	65.5
Total stockholders' equity	1,517.9	1,550.0
Total liabilities and stockholders' equity	$ 2,648.7	$ 2,718.5

The accompanying notes are an integral part of these condensed consolidated financial statements.

Mirion Technologies, Inc.
Condensed Consolidated Statements of Operations
(Unaudited)
(In millions, except per share data)

	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
Revenues:		
Product	$ 140.0	$ 132.4
Service	52.6	49.7
Total revenues	192.6	182.1
Cost of revenues:		
Product	79.0	76.8
Service	26.5	26.2
Total cost of revenues	105.5	103.0
Gross profit	87.1	79.1
Operating expenses:		
Selling, general and administrative	84.1	85.1
Research and development	7.9	7.6
Total operating expenses	92.0	92.7
Loss from operations	(4.9)	(13.6)
Other expense (income):		
Interest expense	15.5	16.0
Interest income	(1.7)	(1.1)
Loss on debt extinguishment	—	2.6
Foreign currency loss (gain), net	0.8	(0.3)
Increase in fair value of warrant liabilities	5.7	13.4
Other expense (income), net	0.1	(0.2)
Loss before income taxes	(25.3)	(44.0)
Loss (benefit) from income taxes	1.2	(1.1)
Net loss	(26.5)	(42.9)
Loss attributable to noncontrolling interests	(0.7)	(1.0)
Net loss attributable to Mirion Technologies, Inc.	$ (25.8)	$ (41.9)
Net loss per common share attributable to Mirion Technologies, Inc. — basic and diluted	$ (0.13)	$ (0.22)
Weighted average common shares outstanding — basic and diluted	199.729	187.701

The accompanying notes are an integral part of these condensed consolidated financial statements.

Mirion Technologies, Inc.
Condensed Consolidated Statements of Comprehensive Loss
(Unaudited)
(In millions)

	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
Net loss	$ (26.5)	$ (42.9)
Other comprehensive (loss) income, net of tax:		
Foreign currency translation (loss) gain, net of tax	(14.7)	10.6
Unrealized gain (loss) on net investment hedges, net of tax	4.9	(2.3)
Unrealized gain on cash flow hedge, net of tax	0.6	—
Other comprehensive (loss) income, net of tax	(9.2)	8.3
Comprehensive loss	(35.7)	(34.6)
Less: Comprehensive loss attributable to noncontrolling interest	(1.0)	(0.7)
Comprehensive loss attributable to Mirion Technologies, Inc.	$ (34.7)	$ (33.9)

The accompanying notes are an integral part of these condensed consolidated financial statements.

Mirion Technologies, Inc.
Condensed Consolidated Statements of Stockholders' Equity
(Unaudited)
(In millions, except share amounts)

	Class A Common Stock		Class B Common Stock		Treasury Stock		Additional Paid-In Capital	Accumulated Deficit	Accumulated Other Comprehensive (Loss) Income	Noncontrolling Interests	Total Stockholders' Equity
	Shares	Amount	Shares	Amount	Shares	Amount					
Balance December 31, 2022	**200,298,834**	**$ —**	**8,040,540**	**$ —**	**—**	**$ —**	**$ 1,882.4**	**$ (408.5)**	**$ (75.7)**	**$ 69.0**	**$ 1,467.2**
Warrant redemptions	100	—	—	—	—	—	—	—	—	—	—
Stock issued for vested restricted stock units	40,764	—	—	—	—	—	—	—	—	—	—
Stock compensation to directors in lieu of cash compensation	12,090	—	—	—	—	—	0.1	—	—	—	0.1
Conversion of shares of class B common stock to class A common stock	193,207	—	(193,207)	—	—	—	1.6	—	—	(1.6)	—
Issuance of shares of class A common stock, net of offering costs	17,142,857	—	—	—	—	—	149.8	—	—	—	149.8
Stock-based compensation expense	—	—	—	—	—	—	5.5	—	—	—	5.5
Net loss	—	—	—	—	—	—	—	(41.9)	—	(1.0)	(42.9)
Other comprehensive income	—	—	—	—	—	—	—	—	8.0	0.3	8.3
Balance March 31, 2023	**217,687,852**	**$ —**	**7,847,333**	**$ —**	**—**	**$ —**	**$ 2,039.4**	**$ (450.4)**	**$ (67.7)**	**$ 66.7**	**$ 1,588.0**

	Class A Common Stock		Class B Common Stock		Treasury Stock		Additional Paid-In Capital	Accumulated Deficit	Accumulated Other Comprehensive (Loss) Income	Noncontrolling Interests	Total Stockholders' Equity
	Shares	Amount	Shares	Amount	Shares	Amount					
Balance December 31, 2023	**218,177,832**	**$ —**	**7,787,333**	**$ —**	**149,076**	**$ (1.3)**	**$ 2,056.5**	**$ (505.4)**	**$ (65.3)**	**$ 65.5**	**$ 1,550.0**
Stock issued for vested restricted stock units	88,171	—	—	—	—	—	—	—	—	—	—
Stock compensation to directors in lieu of cash compensation	8,420	—	—	—	—	—	0.1	—	—	—	0.1
Conversion of shares of class B common stock to class A common stock	460,910	—	(460,910)	—	—	—	3.8	—	—	(3.8)	—
Stock-based compensation expense	—	—	—	—	—	—	3.5	—	—	—	3.5
Net loss	—	—	—	—	—	—	—	(25.8)	—	(0.7)	(26.5)
Other comprehensive loss	—	—	—	—	—	—	—	—	(8.9)	(0.3)	(9.2)
Balance March 31, 2024	**218,735,333**	**$ —**	**7,326,423**	**$ —**	**149,076**	**$ (1.3)**	**$ 2,063.9**	**$ (531.2)**	**$ (74.2)**	**$ 60.7**	**$ 1,517.9**

The accompanying notes are an integral part of these condensed consolidated financial statements.

Mirion Technologies, Inc.
Condensed Consolidated Statements of Cash Flows
(Unaudited)
(In millions)

	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
OPERATING ACTIVITIES:		
Net loss	$ (26.5)	$ (42.9)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and amortization expense	38.8	41.3
Stock-based compensation expense	3.6	5.5
Amortization of debt issuance costs	0.7	3.5
Provision for doubtful accounts	0.8	0.8
Inventory obsolescence write down	1.2	1.0
Change in deferred income taxes	(7.5)	(7.1)
Loss on disposal of property, plant and equipment	0.3	0.8
Loss (gain) on foreign currency transactions	0.8	(0.3)
Increase in fair values of warrant liabilities	5.7	13.4
Changes in operating assets and liabilities:		
Accounts receivable	24.2	19.1
Costs in excess of billings on uncompleted contracts	(8.2)	(8.6)
Inventories	(5.6)	(13.9)
Prepaid expenses and other current assets	4.2	(0.3)
Accounts payable	(5.4)	(2.5)
Accrued expenses and other current liabilities	(12.3)	(8.5)
Deferred contract revenue and liabilities	(9.1)	(3.6)
Other assets	(0.2)	0.4
Other liabilities	0.5	(0.8)
Net cash provided by (used in) operating activities	**6.0**	**(2.7)**
INVESTING ACTIVITIES:		
Acquisitions of businesses, net of cash and cash equivalents acquired	(1.0)	—
Purchases of property, plant, and equipment and badges	(12.8)	(7.5)
Proceeds from net investment hedge derivative contracts	0.9	—
Net cash used in investing activities	**(12.9)**	**(7.5)**
FINANCING ACTIVITIES:		
Issuances of common stock	—	150.0
Common stock issuance costs	—	(0.2)
Principal repayments	—	(125.0)
Proceeds from net cash flow hedge derivative contracts	0.3	—
Other financing	(0.1)	(0.2)
Net cash provided by financing activities	**0.2**	**24.6**
Effect of exchange rate changes on cash, cash equivalents, and restricted cash	(2.1)	0.7
Net (decrease) increase in cash, cash equivalents, and restricted cash	**(8.8)**	**15.1**
Cash, cash equivalents, and restricted cash at beginning of period	130.5	75.0
Cash, cash equivalents, and restricted cash at end of period	**$ 121.7**	**$ 90.1**

The accompanying notes are an integral part of these condensed consolidated financial statements.

Mirion Technologies, Inc.
Notes to Condensed Consolidated Financial Statements
(Unaudited)

1. Nature of Business and Summary of Significant Accounting Policies

Nature of Business

Mirion Technologies, Inc. ("Mirion," the "Company," "we," "our," or "us" and formerly GS Acquisition Holdings Corp II ("GSAH")) is a global provider of radiation detection, measurement, analysis, and monitoring products and services to the medical, nuclear, and defense end markets. On October 20, 2021, Mirion Technologies, Inc. was formed (formerly known as GS Acquisition Holdings Corp II or "GSAH") when it consummated its business combination with GSAH (the "Business Combination") pursuant to the Business Combination Agreement dated June 17, 2021.

We provide products and services through our two operating and reportable segments; (i) Medical and (ii) Technologies. The Medical segment provides radiation oncology quality assurance, delivering patient safety solutions for diagnostic imaging and radiation therapy centers around the world, dosimetry solutions for monitoring the total amount of radiation medical staff members are exposed to over time, radiation therapy quality assurance solutions for calibrating and verifying imaging and treatment accuracy, and radionuclide therapy products for nuclear medicine applications such as shielding, product handling, medical imaging furniture, and rehabilitation products. The Technologies segment provides robust, field ready personal radiation detection and identification equipment for defense applications and radiation detection and analysis tools for power plants, labs, and research applications. Nuclear power plant product offerings are used for the full nuclear power plant lifecycle including core detectors and essential measurement devices for new build, maintenance, decontamination and decommission equipment for monitoring and control during fuel dismantling and remote environmental monitoring.

The Company is headquartered in Atlanta, Georgia and has operations in the United States, Canada, the United Kingdom, France, Germany, Finland, China, Belgium, the Netherlands, Estonia, and Japan.

Basis of Presentation and Principles of Consolidation

The accompanying unaudited Condensed Consolidated Financial Statements and Notes to Condensed Consolidated Financial Statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") for financial statements and pursuant to the accounting and disclosure rules and regulations of the U.S. Securities and Exchange Commission (the "SEC") for interim financial information. The interim unaudited Condensed Consolidated Financial Statements reflect all adjustments that are of a normal recurring nature and that are considered necessary for a fair representation of the results for the periods presented and should be read in conjunction with the audited Consolidated Financial Statements and notes thereto for the period ended December 31, 2023, which include a complete set of footnote disclosures, including our significant accounting policies included in our Annual Report on Form 10-K. The results for interim periods are not necessarily indicative of the results that may be expected for a full fiscal year or for any other future period. The unaudited condensed consolidated financial statements include the accounts of the Company and its wholly owned and majority-owned or controlled subsidiaries. For consolidated subsidiaries where our ownership is less than 100%, the portion of the net income or loss allocated to noncontrolling interests is reported as "Income (Loss) attributable to noncontrolling interests" in the unaudited Condensed Consolidated Statements of Operations. All intercompany accounts and transactions have been eliminated in consolidation.

The Company recognizes a noncontrolling interest for the portion of Class B common stock of IntermediateCo that is not attributable to the Company. See Note 20, *Noncontrolling Interests.*

Segments

The Company manages its operations through two operating and reportable segments: Medical and Technologies (formerly known as Industrial). These segments align the Company's products and service offerings with customer use in medical and industrial markets and are consistent with how the Company's Chief Executive Officer, its Chief Operating Decision Maker ("CODM"), reviews and evaluates the Company's operations. The CODM allocates resources and evaluates the financial performance of each operating segment. The Company's segments are strategic businesses that are managed separately because each one develops, manufactures and markets distinct products and services. Refer to Note 15, *Segment Information*, for further detail.

Use of Estimates

Management estimates and judgments are an integral part of financial statements prepared in accordance with GAAP. We believe that the critical accounting policies listed below address the more significant estimates required of management when preparing our consolidated financial statements in accordance with GAAP. We consider an accounting estimate critical if changes in the estimate may have a material impact on our financial condition or results of operations. We believe that the accounting estimates employed are appropriate and resulting balances are reasonable; however, actual results could differ from the original estimates, requiring adjustment to these balances in future periods. The accounting policies that reflect our more significant estimates, judgments and assumptions and which we believe are the most critical to aid in fully understanding and evaluating our reported financial results include but are not limited to: business combinations, goodwill and intangible assets; estimated progress toward completion for certain revenue contracts; uncertain tax positions and tax valuation allowances and derivative warrant liabilities.

Significant Accounting Policies

There have been no material changes in our significant accounting policies during the three months ended March 31, 2024, as compared to the significant accounting policies described in Note 1 to the audited consolidated financial statements on Form 10-K for the period ended December 31, 2023.

Accounts Receivable and Allowance for Doubtful Accounts

The allowance for doubtful accounts is based on the Company's assessment of the collectability of customer accounts. The allowance for doubtful accounts was $8.1 million and $7.8 million as of March 31, 2024 and December 31, 2023, respectively.

Prepaid Expenses and Other Current Assets

Prepaid expenses and other current assets are primarily comprised of various prepaid assets including prepaid insurance, short-term marketable securities, and income tax receivables.

The components of prepaid expenses and other current assets consist of the following (in millions):

	March 31, 2024	December 31, 2023
Prepaid insurance	$ 2.3	$ 1.0
Prepaid vendor deposits	7.3	7.6
Prepaid software licenses	3.9	3.5
Short-term marketable securities	5.4	5.3
Income tax receivable and prepaid income taxes	1.0	8.0
Other tax receivables	1.4	1.4
Other current assets	17.2	17.3
	$ 38.5	$ 44.1

Facility and Equipment Decommissioning Liabilities

The Company has asset retirement obligations ("ARO") consisting primarily of equipment and facility decommissioning costs. ARO liabilities totaled $2.3 million for both periods ended March 31, 2024 and December 31, 2023, and were included in accrued expenses and other current liabilities and other liabilities on the unaudited Condensed Consolidated Balance Sheets. Accretion expense related to these liabilities was not material for any periods presented.

Revenue Recognition

The Company recognizes revenue from arrangements that include performance obligations to design, engineer, manufacture, deliver, and install products. If a performance obligation does not qualify for over-time revenue recognition, revenue is then recognized at the point-in-time in which control of the distinct good or service is transferred to the customer, typically based upon the terms of delivery.

Revenue derived from passive dosimetry and analytical services is of a subscription nature and is provided to customers on an agreed-upon recurring monthly, quarterly or annual basis. Revenue is recognized ratably over the service period as the service is continuous, and no other discernible pattern of recognition is evident.

Contract Balances

The timing of the Company's revenue recognition, invoicing, and cash collections results in accounts receivable, costs and estimated earnings in excess of billings on uncompleted contracts, and deferred contract revenue. Refer to Note 4, *Contracts in Progress* for further details.

Remaining Performance Obligations

The remaining performance obligations for all open contracts as of March 31, 2024 include assembly, delivery, installation, and trainings. The aggregate amount of the transaction price allocated to the remaining performance obligations for all open customer contracts was approximately $840.5 million and $857.1 million as of March 31, 2024 and December 31, 2023, respectively. As of March 31, 2024, the Company expects to recognize approximately 45%, 25%, 12%, and 10% of the remaining performance obligations as revenue during the fiscal years 2024, 2025, 2026 and 2027, respectively, and the remainder thereafter.

Disaggregation of Revenues

A disaggregation of the Company's revenues by segment, geographic region, timing of revenue recognition and product category is provided in Note 15, *Segment Information*.

Warrant Liability

As of March 31, 2024, the Company had outstanding warrants to purchase up to 27,249,779 shares of Class A common stock. The Company accounts for the warrants in accordance with the guidance contained in ASC 815, "Derivatives and Hedging", under which the warrants do not meet the criteria for equity treatment and must be recorded as derivative liabilities. Accordingly, the Company classifies the warrants as liabilities at their fair value and adjusts the warrants to fair value at each reporting period. This liability is subject to re-measurement at each balance sheet date until the warrants are exercised or expire, and any change in fair value is recognized in the Company's unaudited Condensed Consolidated Statements of Operations. The fair value of the warrants (the "Public Warrants") issued in connection with GSAH's initial public offering has been measured based on the listed market price of such Public Warrants. As the transfer of certain warrants issued in a private placement (the "Private Placement Warrants") to GS Sponsor II LLC, the sponsor of GSAH (the "Sponsor"), to anyone who is not a permitted transferee would result in the Private Placement Warrants having substantially the same terms as the Public Warrants, we determined that the fair value of each Private Placement Warrant is equivalent to that of each Public Warrant. The determination of the fair value of the warrant liability may be subject to change as more current information becomes available and accordingly the actual results could differ significantly. Derivative warrant liabilities are classified as non-current liabilities as their liquidation is not reasonably expected to require the use of current assets or require the creation of current liabilities. See Note 16, *Fair Value Measurements*. On April 18, 2024, the Company announced that it will redeem all Public Warrants that remain outstanding at 5:00 pm New York City time on Monday, May 20, 2024, for a redemption price of $0.10 per warrant. See Note 22, *Subsequent Events*.

Treasury Stock

We account for treasury stock under the cost method pursuant to the provisions of ASC 505-30, Treasury Stock. Under the cost method, the gross cost of the shares reacquired is charged to a contra equity account, treasury stock. The equity accounts that were originally credited for the original share issuance, Common Stock and additional paid-in capital, remain intact.

If the treasury shares are ever reissued in the future at a price higher than its cost, the difference is recorded as a component of additional paid-in-capital in the unaudited Condensed Consolidated Balance Sheets. When treasury stock is re-issued at a price lower than its cost, the difference is recorded as a component of additional paid-in-capital to the extent that there are previously recorded gains to offset the losses. If there are no treasury stock gains in additional paid-in-capital, the losses upon re-issuance of treasury stock are recorded as a reduction of retained earnings in the unaudited Condensed Consolidated Balance Sheets. If treasury stock is reissued in the future, a cost flow assumption (e.g., FIFO, LIFO or specific identification) will be adopted to compute excesses and deficiencies upon subsequent share reissuance.

Concentrations of Risk

Financial instruments that are potentially subject to concentration of credit risk consist primarily of cash and cash equivalents and accounts receivable. The Company maintains cash in bank deposit accounts that, at times, may exceed the insured limits of the local country. The Company has not experienced any losses in such accounts.

The Company sells its products and services mainly to large, private and governmental organizations in the Americas, Europe, the Middle East and Asia Pacific regions. The Company performs ongoing evaluations of its customers' financial condition and limits the amount of credit extended when deemed necessary. The Company generally does not require its customers to provide collateral or other security to support accounts receivable. As of March 31, 2024 and December 31, 2023, no customer accounted for more than 10% of the accounts receivable balance.

Recent Accounting Pronouncements

Accounting Guidance Issued But Not Yet Adopted

In October 2023, the FASB issued ASU 2023-06 "Disclosure Improvements". ASU 2023-06 clarifies or improves disclosure and presentation requirements of a variety of topics. For entities subject to the SEC's existing disclosure requirements, the effective date for each amendment will be the date on which the SEC's removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective, with early adoption prohibited. For all entities, if by June 30, 2027, the SEC has not removed the applicable requirement from Regulation S-X or Regulation S-K, the pending content of the related amendment will be removed from the codification and will not become effective for any entity. The Company is currently evaluating the impact of this ASU.

In November 2023, the FASB issued ASU 2023-07 "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures". ASU 2023-07 improves reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses. For all entities, the amendments will be effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The amendments will be applied retrospectively to all prior periods presented in the financial statements. The Company is evaluating the impact of this new standard and believes that the adoption will result in additional disclosures, but will not have any other impact on its consolidated financial statements.

In December 2023, the FASB issued ASU 2023-09 "Income Taxes (Topic 740): Improvements to Income Tax Disclosures". ASU 2023-09 enhances the existing income tax disclosures primarily related to the rate reconciliation and income taxes paid information. For public business entities, the amendments are effective for annual periods beginning after December 15, 2024, with early adoption permitted for annual financial statements that have not yet been issued or made available for issuance. The amendments will be applied on a prospective basis, with retrospective application permitted. The Company is currently evaluating the impact of this ASU.

In March 2024, the FASB issued ASU 2024-01 "Compensation - Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards". ASU 2024-01 improves GAAP by demonstrating how an entity should apply the scope guidance to determine whether profits interest and similar awards should be accounted for in accordance with Topic 718. For public business entities, the amendments are effective for annual periods beginning after December 15, 2024, and interim periods within those annual periods. Early adoption is permitted for both interim and annual financial statements that have not yet been issued or made available for issuance. The amendments should be applied either (1) retrospectively to all prior periods presented in the financial statements or (2) prospectively to profits interest and similar awards granted or modified on or after the date at which the entity first applies the amendments. The Company is currently evaluating the impact of this ASU.

Other Guidance Issued But Not Yet Adopted

In March 2024, the SEC issued its final climate disclosure rules, which require the disclosure of climate-related information in annual reports and registration statements. The rules require disclosure in the audited financial statements of certain effects of severe weather events and other natural conditions above certain financial thresholds, as well as amounts related to carbon offsets and renewable energy credits or certificates, if material. Disclosure requirements will begin phasing in for fiscal years beginning on or after January 1, 2025. On April 4, 2024, the SEC determined to voluntarily stay the final rules pending certain legal challenges. We are currently evaluating the impact of the new rules and considering the potential outcome of the legal challenges.

2. Business Combinations and Acquisitions

The Company continually evaluates potential acquisitions that strategically fit with the Company’s existing portfolio. On November 1, 2023, Mirion closed the acquisition of ec^2 Software Solutions, LLC and NUMA LLC (collectively "ec^2") with a purchase price of $31.4 million in a taxable transaction pursuant to an asset purchase agreement dated November 1, 2023 between Mirion and ec^2. As part of the Mirion Medical segment, ec^2 will complement the Nuclear Medicine and Molecular Imaging portfolio of Capintec. The total business enterprise value acquired for the ec^2 acquisition was comprised of $14.5 million of intangible assets related to technology, trade name, and customer list, $17.4 million of goodwill and $0.5 million of liabilities mainly related to deferred revenue.

Measurement period adjustments to the previously disclosed preliminary fair value of net assets related to ec2 were recorded in 2024, resulting in a $0.6 million net increase in goodwill, primarily due to additional consideration of $1.0 million (final net working capital adjustment) and a $0.3 million net increase in intangible assets during the three months ended March 31, 2024. The estimated fair values of all assets acquired and liabilities assumed in the acquisition are provisional and may be revised as a result of additional information obtained during the measurement period of up to one year from the acquisition date, including but not limited to deferred revenue balances and the valuation of tax accounts.

Transaction costs related to ec^2 were not material for the three months ended March 31, 2024.

All acquisitions are accounted for under the acquisition method of accounting, and the related assets acquired and liabilities assumed are recorded at fair value. The Company makes an initial allocation of the purchase price at the date of acquisition based upon its understanding of the fair value of the acquired assets and assumed liabilities. The Company obtains the information used for the purchase price allocation during due diligence and through other sources. In the months after closing, as the Company obtains additional information about the acquired assets and liabilities, including through tangible and intangible asset appraisals, and learns more about the newly acquired business, it is able to refine the estimates of fair value and more accurately allocate the purchase price. The fair values of acquired intangibles are determined based on estimates and assumptions that are deemed reasonable by the Company. Significant assumptions include the discount rates and certain assumptions that form the basis of the forecasted results of the acquired business including revenue, earnings before interest, taxes, depreciation and amortization (“EBITDA”), and growth rates. These assumptions are forward looking and could be affected by future economic and market conditions. Only facts and circumstances that existed as of the acquisition date are considered for subsequent adjustment. The Company will make appropriate adjustments to the purchase price allocation prior to completion of the measurement period, as required.

Purchases of acquired businesses resulted in the recognition of goodwill in the Company’s Consolidated Financial Statements, which is calculated as the excess of the consideration transferred over the net assets recognized and represents the future economic benefits arising from the other assets acquired that could not be individually identified and separately recognized. The goodwill is not amortized but some portion may be deductible for income tax purposes. This goodwill recorded includes the following:

- The expected synergies and other benefits that we believe will result from combining the operations of the acquired business with the operations of Mirion;
- Any intangible assets that did not qualify for separate recognition, as well as future, yet unidentified projects and products;
- The value of the existing business as an assembled collection of net assets versus if the Company had acquired all of the net assets separately.

3. Contracts in Progress

Costs and billings on uncompleted construction-type contracts consist of the following (in millions):

	March 31, 2024	December 31, 2023
Costs incurred on contracts (from inception to completion)	$ 353.1	$ 324.5
Estimated earnings	211.8	208.7
Contracts in progress	564.9	533.2
Less: billings to date	(524.3)	(511.3)
	$ 40.6	$ 21.9

The carrying amounts related to uncompleted construction-type contracts are included in the accompanying unaudited Condensed Consolidated Balance Sheets under the following captions (in millions):

	March 31, 2024	December 31, 2023
Costs and estimated earnings in excess of billings on uncompleted contracts – current	$ 62.6	$ 48.7
Costs and estimated earnings in excess of billings on uncompleted contracts – non-current (1)	11.3	18.2
Billings in excess of costs and estimated earnings on uncompleted contracts – current (2)	(31.5)	(41.1)
Billings in excess of costs and estimated earnings on uncompleted contracts – non-current (3)	(1.8)	(3.9)
	$ 40.6	$ 21.9

(1) Included in other assets within the Condensed Consolidated Balance Sheets.

(2) Included in deferred contract revenue – current within the Condensed Consolidated Balance Sheets.

(3) Included in other liabilities within the Condensed Consolidated Balance Sheets.

For the three months ended March 31, 2024 the Company has recognized revenue of $17.6 million related to the contract liabilities balance as of December 31, 2023.

4. Inventories

The components of inventories consist of the following (in millions):

	March 31, 2024	December 31, 2023
Raw materials	$ 66.5	$ 67.2
Work in progress	36.7	35.3
Finished goods	43.6	41.6
	$ 146.8	$ 144.1

5. Property, Plant and Equipment, Net

Property, plant and equipment, net consist of the following (in millions):

	Depreciable Lives	March 31, 2024	December 31, 2023
Land, buildings, and leasehold improvements	3-39 years	$ 49.9	$ 49.4
Machinery and equipment	5-15 years	39.6	38.5
Badges	3-5 years	44.2	41.0
Furniture, fixtures, computer equipment and other	3-10 years	22.9	22.9
Software development costs	3-5 years	11.0	10.7
Construction in progress [1]	—	32.5	28.6
		200.1	191.1
Less: accumulated depreciation and amortization		(61.8)	(56.6)
		$ 138.3	$ 134.5

[1] Includes $5.6 million and $4.2 million of Construction in progress for internally developed software as of March 31, 2024, and December 31, 2023, respectively.

Total depreciation expense included in costs of revenues and operating expenses was as follows (in millions):

	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
Depreciation expense in:		
Cost of revenues	$ 5.3	$ 4.7
Operating expenses	$ 2.0	$ 2.9

6. Accrued Expenses and Other Current Liabilities

Accrued expenses and other current liabilities consist of the following (in millions):

	March 31, 2024	December 31, 2023
Compensation and related benefit costs	$ 34.7	$ 41.8
Customer deposits	8.0	8.5
Accrued commissions	0.3	0.3
Accrued warranty costs	4.9	4.5
Non-income taxes payable	9.2	11.8
Pension and other post-retirement obligations	0.3	0.3
Income taxes payable	2.7	4.2
Derivative liability	7.7	10.7
Other accrued expenses	11.2	13.5
Total	$ 79.0	$ 95.6

7. Goodwill and Intangible Assets

Goodwill

Goodwill is calculated as the excess of consideration transferred over the net assets recognized for acquired businesses and represents future economic benefits arising from the other assets acquired that could not be individually identified and separately recognized. Goodwill is assigned to reporting units at the date the goodwill is initially recorded and is reallocated as necessary based on the composition of reporting units over time.

The Company assesses goodwill for impairment at the reporting unit level annually on the first day of the fourth quarter and upon the occurrence of a triggering event or change in circumstance that would more likely than not reduce the fair value of a reporting unit below its carrying amount.

A quantitative test performed upon the occurrence of a triggering event compares the fair value of a reporting unit with its carrying amount. The Company determines fair values for each of the reporting units, as applicable, using the market approach, when available and appropriate, or the income approach, or a combination of both. The Company assesses the valuation methodology based upon the relevance and availability of the data at the time the Company performs the valuation. If multiple valuation methodologies are used, the results are weighted appropriately.

Valuations using the market approach are derived from metrics of publicly traded companies or historically completed transactions of comparable businesses. The selection of comparable businesses is based on the markets in which the reporting units operate giving consideration to risk profiles, size, geography, and diversity of products and services. A market approach is limited to reporting units for which there are publicly traded companies that have characteristics similar to the Company's businesses.

Under the income approach, fair value is determined based on the present value of estimated future cash flows, discounted at an appropriate risk-adjusted rate. The Company uses its internal forecasts to estimate future cash flows and include an estimate of long-term future growth rates based on our most recent views of the long-term outlook for each business. Actual results may differ from those assumed in the forecasts. The Company derives its discount rates using a capital asset pricing model and by analyzing published rates for industries relevant to its reporting units to estimate the cost of equity financing. The Company uses discount rates that are commensurate with the risks and uncertainty inherent in the respective businesses and in internally developed forecasts.

No goodwill impairment was recognized for the three months ended March 31, 2024 and March 31, 2023, respectively.

The following table shows changes in the carrying amount of goodwill by reportable segment as of March 31, 2024 and December 31, 2023 (in millions):

	Medical	Technologies	Consolidated
Balance—December 31, 2023	**$ 633.4**	**$ 814.2**	**$ 1,447.6**
Measurement period adjustment	0.6	—	0.6
Translation adjustment	—	(8.0)	(8.0)
Balance—March 31, 2024	**$ 634.0**	**$ 806.2**	**$ 1,440.2**

A portion of goodwill is deductible for income tax purposes.

Gross carrying amounts and cumulative goodwill impairment losses are as follows (in millions):

	March 31, 2024		December 31, 2023	
	Gross Carrying Amount	Cumulative Impairment	Gross Carrying Amount	Cumulative Impairment
Goodwill	$ 1,652.0	$ (211.8)	$ 1,659.4	$ (211.8)

Intangible Assets

Intangible assets consist of our developed technology, customer relationships, backlog, trade names, and non-compete agreements at the time of acquisition through business combinations. The customer relationships definite lived intangible assets are amortized using the double declining balance method while all other definite lived intangible assets are amortized on a straight-line basis over their estimated useful lives.

Many of our intangible assets are not deductible for income tax purposes.A summary of intangible assets useful lives, gross carrying value and related accumulated amortization is below (in millions):

	Original Average Life in Years	March 31, 2024 Gross Carrying Amount	Accumulated Amortization	Net Book Value
Customer relationships	6 - 13	$ 339.2	$ (155.8)	$ 183.4
Distributor relationships	7 - 13	60.9	(17.8)	43.1
Developed technology	5 - 16	262.3	(75.1)	187.2
Trade names	3 - 10	99.0	(24.4)	74.6
Backlog and other	1 - 4	75.2	(59.2)	16.0
Total		$ 836.6	$ (332.3)	$ 504.3

	Original Average Life in Years	December 31, 2023 Gross Carrying Amount	Accumulated Amortization	Net Book Value
Customer relationships	6 - 13	$ 340.8	$ (143.1)	$ 197.7
Distributor relationships	7 - 13	60.9	(16.0)	44.9
Developed technology	5 - 16	264.1	(67.8)	196.3
Trade names	3 - 10	99.7	(22.1)	77.6
Backlog and other	1 - 4	76.0	(53.7)	22.3
Total		$ 841.5	$ (302.7)	$ 538.8

Aggregate amortization expense for intangible assets included in cost of revenues and operating expenses was as follows (in millions):

	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
Amortization expense for intangible assets in:		
Cost of revenues	$ 6.8	$ 6.7
Operating expenses	$ 24.7	$ 26.9

8. Borrowings

Third-party debt consist of the following (in millions):

	March 31, 2024	December 31, 2023
2021 Credit Agreement	$ 694.6	$ 694.6
Canadian Financial Institution	1.0	1.0
Other	1.7	2.8
Total third-party debt	697.3	698.4
Less: third-party debt, current	(0.1)	(1.2)
Less: deferred financing costs	(11.8)	(12.5)
Third-party debt, non-current	$ 685.4	$ 684.7

As of March 31, 2024 and December 31, 2023, the fair market value of the Company's 2021 Credit Agreement (defined below) was $695.5 million. The fair market value for the 2021 Credit Agreement was estimated using primarily level 2 inputs, including borrowing rates available to the Company at the respective period ends. The fair market value for the Company’s remaining third-party debt approximates the respective carrying amounts as of March 31, 2024 and December 31, 2023.

2021 Credit Agreement

In connection with the Business Combination, certain subsidiaries of the Company entered into the 2021 Credit Agreement with the lending institutions party thereto (as amended, restated, supplemented, or otherwise modified from time to time, the "2021 Credit Agreement").

The 2021 Credit Agreement refinanced and replaced the credit agreement from March 2019, by and between, among others, Mirion Technologies (HoldingRep), Ltd., its subsidiaries and Morgan Stanley Senior Funding Inc., as administrative agent, certain other revolving lenders and a syndicate of institutional lenders (the "2019 Credit Facility").

The 2021 Credit Agreement provides for an $830.0 million senior secured first lien term loan facility and a $90.0 million senior secured revolving facility (collectively, the "Credit Facilities"). Funds from the Credit Facilities are permitted to be used in connection with the Business Combination and related transactions to refinance the 2019 Credit Facility referred to above and for general corporate purposes. The term loan facility is scheduled to mature on October 20, 2028 and the revolving facility is scheduled to expire and mature on October 20, 2026. The agreement requires the payment of a commitment fee of 0.50% per annum for unused revolving commitments, subject to stepdowns to 0.375% per annum and 0.25% per annum upon the achievement of specified leverage ratios. Any outstanding letters of credit issued under the 2021 Credit Agreement reduce the availability under the revolving line of credit.

The 2021 Credit Agreement is secured by a first priority lien on the equity interests of the Parent Borrower owned by Holdings and substantially all of the assets (subject to customary exceptions) of the borrowers and the other guarantors thereunder. Interest with respect to the facilities is based on, at the option of the borrowers, (i) a customary base rate formula for borrowings in U.S. dollars or (ii) a floating rate formula based on LIBOR (with customary fallback provisions) for borrowings in U.S. dollars, a floating rate formula based on Euro Interbank Offered Rate ("EURIBOR") for borrowings in Euro or a floating rate formula based on SONIA for borrowings in Pounds Sterling, each as described in the 2021 Credit Agreement with respect to the applicable type of borrowing. The 2021 Credit Agreement includes fallback language that seeks to either facilitate an agreement with the Company's lenders on a replacement rate for LIBOR in the event of its discontinuance or that automatically replaces LIBOR with benchmark rates based upon the Secured Overnight Financing Rate ("SOFR") or other benchmark replacement rates upon certain triggering events.

On June 23, 2023, the 2021 Credit Agreement was amended to replace the interest rate based on the London interbank offered rate ("LIBOR") and related LIBOR-based mechanics applicable to U.S. Dollar borrowings under the Existing Credit Agreement with an interest rate based on SOFR and related SOFR-based mechanics. On December 30, 2023, certain subsidiaries of Mirion Technologies, Inc. and Citibank, N.A., as administrative agent and collateral agent, entered into a Holdings Assumption Agreement (the "Holdings Assumption Agreement") and related collateral and guarantee joinder documents that supplemented and modified the 2021 Credit Agreement. Pursuant to the terms of the Holdings Assumption Agreement, Mirion Technologies (HoldingSub2), Ltd., a limited liability company incorporated in England and Wales ("HoldingSub2"), assigned to Mirion IntermediateCo, Inc., a Delaware corporation ("IntermediateCo") and a subsidiary of the Company, all of its rights, obligations and liabilities in and under the 2021 Credit Agreement, including its obligations to guarantee certain obligations of the borrowers under the 2021 Credit Agreement and to pledge certain assets. After giving effect to the Holdings Assumption Agreement, HoldingSub2 was released from all of its obligations and liabilities as "Holdings" under the Existing Credit Agreement and the other credit documents, and IntermediateCo became party as "Holdings" to the Existing Credit Agreement and the other credit documents to which HoldingSub2 was a party as "Holdings" for all purposes.

The 2021 Credit Agreement contains customary representations and warranties as well as customary affirmative and negative covenants and events of default. The negative covenants include, among others and in each case subject to certain thresholds and exceptions, limitations on incurrence of liens, limitations on incurrence of indebtedness, limitations on making dividends and other distributions, limitations on engaging in asset sales, limitations on making investments, and a financial covenant that the "First Lien Net Leverage Ratio" (as defined in the 2021 Credit Agreement) as of the end of any fiscal quarter is not greater than 7.00 to 1.00 if on the last day of such fiscal quarter certain borrowings outstanding under the revolving credit facility exceed 40% of the total revolving credit commitments at such time. The covenants also contain limitations on the activities of Mirion IntermediateCo, Inc. as the "passive" holding company. If any of the events of default occur and are not cured or waived, any unpaid amounts under the 2021 Credit Agreement may be declared immediately due and payable, the revolving credit commitments may be terminated and remedies against the collateral may be exercised. Mirion IntermediateCo, Inc. were in compliance with all debt covenants on March 31, 2024 and December 31, 2023.

Term Loan - The term loan has a seven-year term (expiring October 2028) and bears interest at the greater of LIBOR (through June 30, 2023) / SOFR (subsequent to June 30, 2023) or 0.50%, plus 2.75%. No further principal payments are due until the expiration of the term. The interest rate was 8.36% and 8.40% (including spread rate based upon rate term) as of March 31, 2024 and December 31, 2023, respectively. The Company paid no principal payments and $127.1 million for the three months ended March 31, 2024 and for year ended December 31, 2023, respectively, yielding an outstanding balance of approximately $694.6 million for both periods ending March 31, 2024 and December 31, 2023.

During the three months ended March 31, 2023, the Company used $125.0 million of proceeds received from a direct registered equity offering to pay down early outstanding amounts on the term loan. This payment satisfied the quarterly principal repayment requirement (0.25% of the original principal balance) such that no additional principal repayments are necessary until the expiration of the term loan.

Revolving Line of Credit - The revolving line of credit arrangement has a five year term and bears interest at the greater of LIBOR (through June 30, 2023) / SOFR (subsequent to June 30, 2023) or 0%, plus 2.75%. The agreement requires the payment of a commitment fee of 0.25% per annum for unused commitments. The revolving line of credit matures in October 2026, at which time all outstanding revolving facility loans and accrued and unpaid interest are due. Any outstanding letters of credit reduce the availability of the revolving line of credit. There was no outstanding balance under the arrangement as of March 31, 2024 and December 31, 2023. Additionally, the Company has standby letters of credit issued under its 2021 Credit Agreement that reduce the availability under the revolver of $16.4 million for both period ended March 31, 2024 and December 31, 2023, respectively. The amount available on the revolver as of March 31, 2024 and December 31, 2023 was approximately $73.6 million.

Deferred Financing Costs

In connection with the issuance of the 2021 Credit Agreement term loan, we incurred debt issuance costs of $21.7 million on date of issuance. In accordance with accounting for debt issuance costs, we recognize and present deferred finance costs associated with non-revolving debt and financing obligations as a reduction from the face amount of related indebtedness in the unaudited Condensed Consolidated Balance Sheets.

In connection with the issuance of the 2021 Credit Agreement revolving line of credit, we incurred debt issuance costs of $1.8 million. We recognize and present debt issuance costs associated with revolving debt arrangements as an asset and include the deferred finance costs within other assets in the unaudited Condensed Consolidated Balance Sheets. We amortize all debt issuance costs over the life of the related indebtedness.

For the three months ended March 31, 2024 and March 31, 2023, we incurred approximately $0.7 million and $3.5 million (including a $2.6 million loss on debt extinguishment for the $125.0 million early debt repayment) of amortization expense of the deferred financing costs, respectively.

Canadian Financial Institution - In May 2019, the Company entered into a credit agreement for C$1.7 million ($1.3 million) with a Canadian financial institution that matures in April 2039. The note bears annual interest at 4.69%. The credit agreement is secured by the facility acquired using the funds obtained.

Overdraft Facilities

The Company has overdraft facilities with certain German and French financial institutions. As of March 31, 2024 and December 31, 2023, there were no outstanding amounts under these arrangements.

Accounts Receivable Sales Agreement

We are party to agreements to sell short-term receivables from certain qualified customer trade accounts to an unaffiliated French financial institution and an unaffiliated Finnish financial institution without recourse. Under these agreements, the Company can sell up to €7.6 million ($8.2 million) and €12.3 million ($13.6 million) as of March 31, 2024 and December 31, 2023, respectively, of eligible accounts receivables. The accounts receivable under these agreements are sold at face value and are excluded from the consolidated balance if revenue has been recognized on the related receivable. When the related revenue has not been recognized on the receivable the Company considers the accounts receivable to be collateral for short-term borrowings. As of March 31, 2024 and December 31, 2023, there was no amount and approximately $1.0 million, respectively, outstanding under these arrangements included as Other in the Borrowings table above.

Total costs associated with this arrangement were immaterial for all periods presented and are included in selling, general and administrative expense in the Condensed Consolidated Statements of Operations.

Performance Bonds and Other Credit Facilities

The Company has entered into various line of credit arrangements with local banks in France and Germany. These arrangements provide for the issuance of documentary and standby letters of credit of up to €77.1 million ($83.2 million) and €71.8 million ($79.3 million), as of March 31, 2024 and December 31, 2023, respectively, subject to certain local restrictions. As of March 31, 2024 and December 31, 2023, there were €54.9 million ($59.3 million) and €54.7 million ($60.4 million), respectively, of the lines that had been utilized to guarantee documentary and standby letters of credit, with interest rates ranging from 0.5% to 2.0%. In addition, the Company posts performance bonds with irrevocable letters of credit to support certain contractual obligations to customers for equipment delivery. These letters of credit are supported by restricted cash accounts, which totaled $1.5 million and $1.7 million as of March 31, 2024 and December 31, 2023, respectively.

At March 31, 2024, contractual principal payments of total third-party borrowings are as follows (in millions):

Remainder of 2024	$	0.1
Fiscal year ending December 31:		
2025		0.1
2026		1.7
2027		0.1
2028		694.7
Thereafter		0.6
Gross Payments		697.3
Unamortized debt issuance costs		(11.8)
Total third-party borrowings, net of debt issuance costs	$	685.5

9. Leased Assets

The Company primarily leases certain logistics, office, and manufacturing facilities, as well as vehicles, copiers and other equipment. These operating leases generally have remaining lease terms between 1 month and 30 years, and some include options to extend (generally 1 to 10 years). The exercise of lease renewal options is at the Company's discretion. The Company evaluates renewal options at lease inception and on an ongoing basis, and includes renewal options that it is reasonably certain to exercise in its expected lease terms when classifying leases and measuring lease liabilities. Lease agreements generally do not require material variable lease payments, residual value guarantees or restrictive covenants.

The table below presents the locations of the operating lease assets and liabilities in the unaudited Condensed Consolidated Balance Sheets as of March 31, 2024 and December 31, 2023, respectively (in millions):

	Balance Sheet Line Item	March 31, 2024		December 31, 2023	
Operating lease assets	Operating lease right-of-use assets	$	31.1	$	32.8
Financing lease assets	Other assets	$	0.1	$	0.1
Operating lease liabilities:					
Current operating lease liabilities	Current operating lease liabilities	$	6.6	$	6.8
Non-current operating lease liabilities	Operating lease liability, non-current		26.5		28.1
Total operating lease liabilities:		$	33.1	$	34.9
Financing lease liabilities:					
Current financing lease liabilities	Accrued expenses and other current liabilities	$	0.1	$	0.1
Non-current financing lease liabilities	Deferred income taxes and other long-term liabilities		0.1		0.1
Total financing lease liabilities:		$	0.2	$	0.2

The depreciable lives are limited by the expected lease term for operating lease assets and by shorter of either the expected lease term or economic useful life for financing lease assets.

The Company's leases generally do not provide an implicit rate, and therefore the Company uses its incremental borrowing rate as the discount rate when measuring the lease liabilities. The incremental borrowing rate represents an estimate of the interest rate the Company would incur at lease commencement to borrow an amount equal to the lease payments on a collateralized basis over the term of the lease within a particular currency environment. The Company used incremental borrowing rates as of July 1, 2021 for leases that commenced prior to that date.

The Company's weighted average remaining lease term and weighted average discount rate for operating leases as of March 31, 2024 and December 31, 2023, respectively, are:

	March 31, 2024	December 31, 2023
Operating leases		
Weighted average remaining lease term (in years)	6.5	6.6
Weighted average discount rate	4.32 %	4.32 %

The table below reconciles the undiscounted future minimum lease payments (displayed by year and in the aggregate) under non-cancelable operating leases with terms of more than one year to the total lease liabilities recognized in the unaudited Condensed Consolidated Balance Sheets as of March 31, 2024 (in millions):

Fiscal year ending December 31:	
2024	$ 5.9
2025	6.9
2026	5.9
2027	5.1
2028	3.9
2029 and thereafter	10.2
Total undiscounted future minimum lease payments	37.9
Less: Imputed interest	(4.8)
Total operating lease liabilities	$ 33.1

For the three months ended March 31, 2024 and three months ended March 31, 2023, operating lease costs (as defined under ASU 2016-02) were $3.7 million. Operating lease costs are included within costs of goods sold, selling, general and administrative, and research and development expenses on the consolidated statements of income and comprehensive income. Short-term lease costs, variable lease costs and sublease income were not material for the periods presented.

Cash paid for amounts included in the measurement of operating lease liabilities was $2.1 million and $2.6 million for the three months ended March 31, 2024 and March 31, 2023, respectively, and these amounts are included in operating activities in the unaudited Condensed Consolidated Statements of Cash Flows. Operating lease assets obtained in exchange for new operating lease liabilities were zero and $0.2 million for the three months ended March 31, 2024 and March 31, 2023, respectively.

10. Commitments and Contingencies

Unconditional Purchase Obligations

The Company has entered into certain long-term unconditional purchase obligations with suppliers. These agreements are non-cancellable and specify terms, including fixed or minimum quantities to be purchased, fixed or variable price provisions, and the approximate timing of payment. As of March 31, 2024, unconditional purchase obligations were as follows (in millions):

Fiscal year ending December 31:		
2024	$	45.6
2025		9.5
2026		1.1
2027		0.6
2028 and thereafter		—
Total	$	56.8

Litigation

The Company is subject to various legal proceedings, claims, litigation, investigations and contingencies arising out of the ordinary course of business. While the ultimate results of such suits or other proceedings against the Company cannot be predicted with certainty, we believe the resolution of these matters will not have a material effect on our results of operations, financial condition, or cash flows. If we believe the likelihood of an adverse legal outcome is probable and the amount is reasonably estimable, we accrue a liability in accordance with accounting guidance for contingencies. We consult with legal counsel on matters related to litigation and seek input both within and outside the Company.

In April 2023, one of our Russian customers made a claim against the Company, including liquidated damages for certain delays under the terms of an active project, in the amount of $19.3 million, and sent an updated claim statement in October 2023 totaling $21 million ($18 million of which accrue daily penalties), subject to a $14 million contractual cap (all amounts converted from Euros to U.S. Dollars). In June 2023, the same customer made a demand against the Company for the return of all payments received by the Company ($10.2 million) related to a Finland nuclear power plant project cancelled in May 2022. No legal actions have been taken to date by the customer on any of these matters, and management disputes these claims, believes that the Company has substantial defenses and expects to vigorously defend against these claims. However, uncertainty exists as to the resolutions of these matters, including any impact from potential modifications of the underlying active contract and/or settlement of claims for the cancelled Finland project.

As previously disclosed in our 2023 annual report, a lawsuit was filed against the Company in the fourth quarter of 2023 by a vendor alleging copyright infringement and breach of contract involving use of certain software licenses. On March 30, 2024 a settlement agreement was reached with the counterparty with no material impact to our March 31, 2024 financial statements.

11. Income Taxes

The effective income tax rate was (4.7)% for the three months ended March 31, 2024, and 2.5% for the three months ended March 31, 2023. The difference in effective tax rate between the periods was primarily attributable to mix of earnings and the impact of valuation allowances.

The effective income tax rate differs from the U.S. statutory rate of 21% due primarily to U.S. federal permanent differences and the impact of valuation allowances.

12. Supplemental Disclosures to Condensed Consolidated Statements of Cash Flows

Supplemental cash flow information and schedules of non-cash investing and financing activities (in millions):

	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
Cash Paid For:		
Cash paid for interest	$ 14.8	$ 13.9
Cash paid for income taxes	$ 2.8	$ 2.8
Non-Cash Investing and Financing Activities:		
Property, plant, and equipment purchases in accrued expense and other liabilities	$ 1.9	$ 0.2
Property, plant, and equipment purchases in accounts payable	$ 1.3	$ 1.6

The following table provides a reconciliation of cash, cash equivalents and restricted cash reported within the unaudited Condensed Consolidated Balances Sheets that sum to the total of the same such amounts shown in the unaudited Condensed Consolidated Statements of Cash Flows (in millions).

	March 31, 2024	December 31, 2023
Cash and cash equivalents	$ 120.2	$ 128.8
Restricted cash—current	0.4	0.6
Restricted cash—non-current	1.1	1.1
Total cash, cash equivalents, and restricted cash	$ 121.7	$ 130.5

Amounts included in restricted cash represent funds with various financial institutions to support performance bonds with irrevocable letters of credit for contractual obligations to certain customers.

13. Stock-Based Compensation

Stock-based compensation is awarded to employees and directors of the Company and accounted for in accordance with ASC 718, "Compensation—Stock Compensation". Stock-based compensation expense is recognized for equity awards over the vesting period based on their grant-date fair value. Stock-based compensation expense is included within the same financial statement caption where the recipient’s other compensation is reported. The Company accounts for forfeitures as they occur. The Company uses various forms of long-term incentives including, but not limited to restricted stock units ("RSUs") and performance-based restricted units ("PSUs"), provided that the granting of such equity awards is in accordance with the Company's 2021 Omnibus Incentive Plan (the "2021 Plan") as filed on Form S-8 with the SEC on December 27, 2021.

2021 Omnibus Incentive Plan

We adopted and obtained stockholder approval at the special meeting of the stockholders on October 19, 2021 of the 2021 Plan. We initially reserved 19,952,329 shares of our Class A common stock for issuance pursuant to awards under the 2021 Plan. The total number of shares of our Class A common stock available for issuance under the 2021 Plan will be increased on the first day of each fiscal year following the date on which the 2021 Plan was adopted in an amount equal to the least of (i) three percent (3%) of the outstanding shares of Class A common stock on the last day of the immediately preceding fiscal year, (ii) 9,976,164 shares of Class A common stock and (iii) such number of shares of Class A common stock as determined by the Committee (as defined and designated under the 2021 Plan) in its discretion. Pursuant to these automatic increase provisions, the number of shares of our Class A common stock reserved for issuance pursuant to awards under the 2021 Plan increased to 38,492,328 shares at January 1, 2024. Any employee, director or consultant of the Company or any of its subsidiaries or affiliates is eligible to receive an award under the 2021 Plan, to the extent that an offer of such award is permitted by applicable law, stock market or exchange rules, and regulations or accounting or tax rules and regulations. The 2021 Plan provides for the grant of stock options (including incentive stock options and non-qualified stock options), stock appreciation rights, restricted stock, RSUs, PSUs, other stock-based awards, or any combination thereof. Each award will be set forth in a separate grant notice or agreement and will indicate the type and terms and conditions of the award.

The purpose of the 2021 Plan is to motivate and reward employees and other individuals to perform at their highest level and contribute significantly to the success of the Company. During the three months ended March 31, 2024, the Company granted 548,939 RSUs and 453,560 PSUs to certain employees. The RSUs granted to employees are subject to service vesting conditions such that all awards are fully vested after three (3) years with equal annual installments vesting on the anniversary of the grant date. The expense will be recognized on a straight-line basis over the related service period for each tranche of awards. The PSUs are subject to service, performance, and market vesting conditions and allow a maximum issuance of shares of our Class A common stock of up to 200% of the granted PSUs based on the Company meeting certain established thresholds. The recipient will generally forfeit all of the awards if the recipient is no longer providing services to the Company before the end of the performance measurement period on December 31, 2026. Fifty percent (50%) of the PSU awards shall vest based on performance condition determined by the Company's adjusted EBITDA as measured from January 1, 2026 to December 31, 2026 with interpolated achievement levels of (i) 0% if the adjusted EBITDA is less than $250.0 million, (ii) between 50% and 100% if the adjusted EBITDA is at least $250.0 million and up to $265.0 million and (iii) between 100% and 200% if the adjusted EBITDA is at least $265.0 million and up to $280.0 million. The remaining fifty percent (50%) of the PSU awards shall vest based on performance condition determined by the Company's cumulative Management adjusted free cash flow ("adjusted cash flow") as measured from January 1, 2024 to December 31, 2026 with interpolated achievement levels of (i) 0% if the adjusted cash flow is less than $525.0 million, (ii) between 50% and 100% if the adjusted cash flow is at least $525.0 million and up to $575.0 million and (iii) between 100% and 200% if the adjusted cash flow is at least $575.0 million and up to $625.0 million. The overall payout result per the performance conditions shall be adjusted based on a market condition modifier determined by the Company's relative total shareholder return (TSR) during the performance period of January 1, 2024 to December 31, 2026, measured as a comparative percentile to the Company's peers in the Russell 2000 Industrials index with achievement levels of: (i) -10% if the TSR percentile is below the 30th percentile level, (ii) 0% if the TSR percentile is at least at the 30th percentile level and up to the 55th percentile level and (iii) 10% if the TSR percentile is at least at the 56th percentile level and up to the 80th percentile level (or above the 80th percentile level with 10% being the maximum). The total payout is capped at 200% of the granted PSUs.

During the three months ended March 31, 2023, the Company granted 695,351 RSUs and 233,165 PSUs to certain members of the Company's employees. The RSUs are subject to service vesting conditions with one-third of each award vesting on the anniversary of the grant date such that all awards are fully vested after three (3) years. The expense will be recognized on a straight-line basis over the related service period for each tranche of awards. . The PSUs are subject to service and performance/market vesting conditions and allow a maximum issuance of shares of our Class A common stock of up to 200% of the granted PSUs based on the Company meeting certain established thresholds. The recipient will generally forfeit all of the awards if the recipient is no longer providing services to the Company before the end of the performance measurement period on December 31, 2025. Fifty percent (50%) of the PSU awards shall vest based on a market condition determined by the Company's relative total shareholder return (TSR) during the performance period of January 1, 2023 to December 31, 2025, measured as a comparative percentile to the Company's peers in the Russell 2000 Industrials index with interpolated achievement levels of: (i) 0% if the TSR percentile is below the 30th percentile level, (ii) between 50% and 100% if the TSR percentile is at least at the 30th percentile level and up to the 55th percentile level and (iii) between 100% and 200% if the TSR percentile is at least at the 56th percentile level and up to the 80th percentile level (or above the 80th percentile level with 200% being the maximum). The remaining fifty percent (50%) of the PSU awards shall vest based on performance condition determined by the Company's organic revenue growth percentage as measured from January 1, 2025 to December 31, 2025 as compared with January 1, 2023 to December 31, 2023 with interpolated achievement levels of (i) 0% if the organic growth revenue percentage is less than 3.0%, (ii) between 50% and 100% if the organic revenue growth percentage is at least 3.0% and up to 5.0% and (iii) between 100% and 200% if the organic revenue growth percentage is at least 5.0% and up to 7.0% (or above 7.0% but with 200% being the maximum).

During the three months ended March 31, 2024, $2.6 million of stock-based compensation expense was recorded, of which $0.2 million was related to non-employee directors. During the three months ended March 31, 2023, $1.6 million of stock-based compensation expense was recorded, of which $0.2 million, respectively was related to non-employee directors.

In addition, during the three months ended March 31, 2024, certain members of the Company's Directors elected to receive their quarterly retainer fees in the form of shares of Class A common stock. As such, the Company recorded related stock-based compensation expense for $0.1 million in the same periods. During the three months ended March 31, 2023, the Company recorded related stock-based compensation expense for $0.1 million, for the director payments in lieu of cash.

Profits Interests
In conjunction with entering into the Business Combination Agreement, on June 17, 2021 the Sponsor issued 4,200,000 Profits Interests to Lawrence Kingsley, the current Chairman of the Board of Directors of the Company, 3,200,000 Profits Interests to Thomas Logan, the Chief Executive Officer of Mirion, and 700,000 Profits Interests to Brian Schopfer, the Chief Financial Officer of Mirion. The Profits Interests are intended to be treated as profits interests for U.S. income tax purposes, pursuant to which Messrs. Logan, Schopfer and Kingsley will have an indirect interest in the founder shares held by the Sponsor.

The Profits Interests are subject to service vesting conditions and market vesting conditions. Fifty percent (50%) of the Profits Interests granted to each of Messrs. Logan and Schopfer service-vest on each of the second and third anniversaries of the Closing, and fifty percent (50%) of the Profits Interests granted to Mr. Kingsley service-vest on each of the first and second anniversaries of the Closing, subject in each case to the continuous service of the grantee on such date. The market vesting conditions require that the price per share of Mirion's Class A common stock must meet or exceed certain established thresholds for 20 out of 30 trading days before the fifth anniversary of the Closing Date. The expense will be recognized on a straight-line basis over the related service period for each tranche of awards.

Of the Profits Interests, 3.2 million have a market vesting threshold price of $12 per share of Mirion Class A common stock, 2.0 million have a threshold price of $14 per share of Mirion Class A common stock, and 3.0 million have a threshold price of $16 per share of Mirion Class A common stock.

During the three months ended March 31, 2024, $0.9 million of stock-based compensation expense was recorded and no new Profit Interests were issued. During the three months ended March 31, 2023, $4.0 million of stock-based compensation expense was recorded and no new Profit Interests were issued.

14. Related-Party Transactions

Founder Shares

As of the closing of the Business Combination, the Sponsor owned 18,750,000 shares of Class B common stock the ("Founder Shares") which automatically converted into 18,750,000 shares of Class A common stock at the closing of the Business Combination. The Founder Shares, are subject to certain vesting and forfeiture conditions and transfer restrictions, including performance vesting conditions under which the price per share of Mirion's Class A common stock must meet or exceed certain established thresholds of $12, $14, or $16 per share for 20 out of 30 trading days before the fifth anniversary of the Closing Date of the Business Combination. The Founder Shares will be forfeited to the Company for no consideration if they fail to vest before October 20, 2026.

Private Placement Warrants

The Sponsor purchased an aggregate of 8,500,000 private placement warrants (the "Private Placement Warrants") at a price of $2.00 per whole warrant ($17.0 million in the aggregate) in a private placement (the “Private Placement”) that closed concurrently with the closing of GSAH's initial public offering (the "IPO"). Each Private Placement Warrant is exercisable for one whole share of Class A common stock at a price of $11.50 per share, subject to adjustment in certain circumstances, including upon the occurrence of certain reorganization events. The Private Placement Warrants are non-redeemable and exercisable on a cashless basis so long as they are held by the Sponsor or its permitted transferees.

The Private Placement Warrants are accounted for as liabilities as they contain terms and features that do not qualify for equity classification under ASC 815. See Note 16, *Fair Value Measurements*, for the fair value of the Private Placement Warrants at March 31, 2024.

Profits Interests

In connection with the Business Combination Agreement, the Sponsor issued 8,100,000 Profits Interests to certain individuals affiliated with or expected to be affiliated with Mirion after the Business Combination. The holders of the Profits Interests will have an indirect interest in the Founder Shares held by the Sponsor. The Profits Interests are subject to service and performance vesting conditions, including the occurrence of the Closing, and do not fully vest until all of the applicable conditions are satisfied. In addition, the Profits Interests are subject to certain forfeiture conditions. See Note 13, *Stock-Based Compensation,* for further detail regarding the Profits Interests.

Registration Rights

The holders of the Founder Shares and Private Placement Warrants are entitled to registration rights to require the Company to register the resale of any the Founder Shares and the shares underlying the Private Placement Warrants upon exercise pursuant to the Amended and Restated Registration Rights Agreement dated October 20, 2021 (the "RRA"). These holders are also entitled to certain piggyback registration rights. The RRA also includes customary indemnification and confidentiality provisions. The Company will bear the expenses incurred in connection with the filing of any registration statements filed pursuant to the terms of the RRA, including those expenses incurred in connection with the shelf-registration statement on Form S-1 filed on October 27, 2021 and declared effective on November 2, 2021.

Charterhouse Capital Partners LLP

The Company had entered into agreements with its primary pre-Business Combination investor, Charterhouse Capital Partners LLP ("CCP"), which obligated the Company to pay certain expenses in support of any secondary market offerings of its remaining shares owned after the Business Combination. During the three months ended March 31, 2024 and March 31, 2023, no expenses and $0.6 million of expenses were recorded, respectively. As of July 2023, CCP no longer owns shares in the Company.

15. Segment Information

During the three months ended June 30, 2023, the Company renamed its Industrial segment as "Technologies."

The following table summarizes select operating results for each reportable segment (in millions).

	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
Revenues		
Medical	$ 66.8	$ 66.4
Technologies	125.8	115.7
Consolidated revenues	$ 192.6	$ 182.1
Segment Income (Loss) from Operations		
Medical	$ 1.4	$ 0.7
Technologies	12.6	5.5
Total segment income from operations	14.0	6.2
Corporate and other	(18.9)	(19.8)
Consolidated loss from operations	$ (4.9)	$ (13.6)

The Company’s assets by reportable segment were not included, as this information is not reviewed by, nor otherwise provided to, the chief operating decision maker to make operating decisions or allocate resources.

The following details revenues by geographic region. Revenues generated from external customers are attributed to geographic regions through sales from site locations (i.e., point of origin) (in millions).

	Revenues	
	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
North America		
Medical	$ 60.4	$ 60.7
Technologies	58.6	55.2
Total North America	119.0	115.9
Europe		
Medical	6.4	5.7
Technologies	61.4	53.1
Total Europe	67.8	58.8
Asia Pacific		
Medical	—	—
Technologies	5.8	7.4
Total Asia Pacific	5.8	7.4
Total revenues	$ 192.6	$ 182.1

The following details revenues by timing of recognition (in millions):

	Revenues	
	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
Point in time	$ 126.9	$ 118.3
Over time	65.7	63.8
Total revenues	$ 192.6	$ 182.1

The following details revenues by product category (in millions):

	Revenues	
	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
Medical segment:		
Medical	$ 66.8	$ 66.4
Technologies segment:		
Reactor Safety and Control Systems	50.3	42.1
Radiological Search, Measurement, and Analysis Systems	75.5	73.6
Total revenues	$ 192.6	$ 182.1

16. Fair Value Measurements

The Company applies fair value accounting to all financial assets and liabilities that are recognized or disclosed at fair value in the consolidated financial statements on a recurring basis. The fair value of the Company's cash and cash equivalents, restricted cash, accounts receivable, and other current assets and liabilities approximates their carrying amounts due to the relatively short maturity of these items. The fair value of third-party debt approximates the carrying value because the interest rates are variable and reflect market rates.

Fair Value of Financial Instruments

The Company categorizes assets and liabilities recorded at fair value in the unaudited Condensed Consolidated Balance Sheets based upon the level of judgment associated with inputs used to measure their fair value. It is not practicable due to cost and effort for the Company to estimate the fair value of notes issued to related parties primarily due to the nature of their terms relative to the entity's capital structure.

Assets and liabilities carried at fair value are valued and disclosed in one of the following three levels of the valuation hierarchy:

Level 1 – Inputs are unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2 – Inputs are quoted prices in active markets for similar assets or liabilities or inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Inputs are unobservable and require significant management judgment or estimation.

The following table summarizes the financial assets and liabilities of the Company that are measured at fair value on a recurring basis (in millions):

	Fair Value Measurements at March 31, 2024		
	Level 1	Level 2	Level 3
Assets			
Cash, cash equivalents, and restricted cash	$ 121.7	$ —	$ —
Discretionary retirement plan	$ 4.1	$ 1.0	$ —
Accrued interest receivable on cross currency swaps	$ —	$ 0.1	$ —
Interest rate swap (Note 17)	$ —	$ 0.9	$ —
Liabilities			
Discretionary retirement plan	$ 4.1	$ 1.0	$ —
Public warrants	$ 42.0	$ —	$ —
Private placement warrants	$ —	$ 19.0	$ —
Cross-currency rate swaps (Note 17)	$ —	$ 17.1	$ —

	Fair Value Measurements at December 31, 2023		
	Level 1	Level 2	Level 3
Assets			
Cash, cash equivalents, and restricted cash	$ 130.5	$ —	$ —
Discretionary retirement plan	$ 4.0	$ 1.0	$ —
Accrued interest receivable on cross currency swaps	$ —	$ 0.1	$ —
Interest rate swap (Note 17)	$ —	$ 0.1	$ —
Liabilities			
Discretionary retirement plan	$ 4.0	$ 1.0	$ —
Public warrants	$ 38.1	$ —	$ —
Private placement warrants	$ —	$ 17.3	$ —
Cross-currency rate swaps (Note 17)	$ —	$ 23.3	$ —

As of March 31, 2024 and December 31, 2023, the fair value of Public Warrants issued in connection with GSAH's IPO have been measured based on the listed market price of such Public Warrants, a Level 1 measurement.

As the transfer of Private Placement Warrants to anyone who is not a permitted transferee would result in the Private Placement Warrants having substantially the same terms as the Public Warrants, we determined that the fair value of each Private Placement Warrant is equivalent to that of each Public Warrant. The determination of the fair value of the warrant liability may be subject to change as more current information becomes available and accordingly the actual results could differ significantly. Derivative warrant liabilities are classified as non-current liabilities as their liquidation is not reasonably expected to require the use of current assets or require the creation of current liabilities.

For the three months ended March 31, 2024, the Company recognized an unrealized loss resulting from an increase in the fair value of the warrant liabilities of $.7 million, which is presented in the unaudited Condensed Consolidated Statements of Operations as change in fair value of warrant liabilities.

17. Derivatives and Hedging

The Company's policy requires derivatives to be used solely for managing risks and not for speculative purposes. As a result of the Company's European operations, the Company is exposed to fluctuations in exchange rates between euro and USD. As such, the Company entered into cross-currency rate swaps to manage currency risks related to our investments in foreign operations. The Company is also subject to interest rate risk related to the Credit Facilities. The Company manages its risk to interest rate fluctuations through the use of derivative financial instruments. As such, the Company entered into an interest rate swap (notional amount of $75.0 million) to mitigate the risk of adverse changes in benchmark interest rates on the Company's future interest payments.

All derivative instruments are carried at fair value in the unaudited Condensed Consolidated Balance Sheets.The following table presents the fair values of the Company's derivative instruments that were designated and qualified as part of a hedging relationship (in millions):

		Fair Value [1]	
Derivatives Designated as Hedging Instruments	**Balance Sheet Location**	**March 31, 2024**	**December 31, 2023**
Assets:			
Accrued Interest Receivable on Cross-Currency Rate Swaps	Prepaid expenses and other currents assets	$ 0.1	$ 0.1
Interest Rate Swap	Other non-current assets	0.9	0.1
Total assets		**$ 1.0**	**$ 0.2**
Liabilities:			
Cross-Currency Rate Swaps	Accrued expenses and other current liabilities	$ 7.7	$ 10.7
Cross-Currency Rate Swaps	Other non-current liabilities	$ 9.5	$ 12.6
Total liabilities		**$ 17.2**	**$ 23.3**

[1] Refer to Note 16, *Fair Value Measurements*, for additional information related to the estimated fair value.

Counterparty Credit Risk

Outstanding financial derivative instruments expose the Company to credit loss in the event of nonperformance by the counterparties to the derivative agreements. The Company's credit exposure related to these financial instruments is represented by the notional amount of the hedging instruments. The Company manages its exposure to counterparty credit risk through minimum credit standards, diversification of counterparties, and procedures to monitor concentrations of credit risk. The Company's derivative instruments are with financial institutions of investment grade or better. Counterparty credit risk will be monitored through periodic review of counterparty bank's credit ratings and public financial filings. Based on these factors, the Company considers the risk of counterparty default to be minimal.

Cash Flow Hedging Strategy

The Company uses cash flow hedges to minimize the variability in cash flows of assets or liabilities or forecasted transactions caused by fluctuations in interest rates. The changes in the fair values of derivatives designated as cash flow hedges are recorded in accumulated other comprehensive loss ("AOCL") and are reclassified into the line item in the unaudited Condensed Consolidated Statements of Operations in which the hedged items are recorded in the same period the hedged items affect earnings. The changes in the fair values of hedges that are determined to be ineffective are immediately reclassified from AOCL into earnings. The maximum length of time for which the Company hedges its exposure to the variability in future cash flows is three years.

The interest rate swap was entered into by the Company during the third quarter of 2023. During the three months ended March 31, 2024, the interest rate swap resulted in gains of $0.8 million recognized in other comprehensive income ("OCI"). Gains of $0.3 million in income through interest expense and reclassified from OCI during the same period. The cash inflows and outflows associated with the Company's derivative contracts designated as cash flow hedges are classified as financing activities in the unaudited Condensed Consolidated Statements of Cash Flows. In addition, the Company did not have any ineffectiveness related to the interest rate swap during the three months ended March 31, 2024.

Hedges of Net Investments in Foreign Operations Strategy
The Company uses fixed-to-fixed cross-currency rate swaps ("CCRS") to protect the net investment on pre-tax basis in the Company's EUR-denominated operations against changes in spot exchange rates. For derivative financial instruments that are designated and qualify as hedges of net investments in foreign operations, the changes in the fair values of the derivative financial instruments are recognized in net investment hedges adjustments, a component of AOCL, to offset the changes in the values of the net investments being hedged. Any ineffective portions of net investment hedges are reclassified from AOCL into earnings during the period of change.

The following table summarizes the notional values and pretax impact of changes in the fair values of instruments designated as net investment hedges (in millions):

	Notional Amount		Gain (Loss) Recognized in AOCL	
	As of			
	March 31, 2024	December 31, 2023	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
Cross-currency rate swaps	€ 238.8	€ 238.8	$ 6.2	$ (2.9)
Total	€ 238.8	€ 238.8	$ 6.2	**$ (2.9)**

The Company did not reclassify any gains or losses related to net investment hedges from AOCL into earnings during the three months ended March 31, 2024 and March 31, 2023, respectively. In addition, the Company did not have any ineffectiveness related to net investment hedges during the three months ended March 31, 2024 and 2023. The cash inflows and outflows associated with the Company's derivative contracts designated as net investment hedges are classified as investing activities in the unaudited Condensed Consolidated Statements of Cash Flows.

18. Loss Per Share

A reconciliation of the numerator and denominator used in the calculation of basic and diluted loss per common share is as follows (in millions, except per share amounts):

	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
Net loss attributable to Mirion Technologies, Inc. shareholders	$ (25.8)	$ (41.9)
Weighted average common shares outstanding – basic and diluted	199.729	187.701
Net loss per common share attributable to Mirion Technologies, Inc. — basic and diluted	$ (0.13)	$ (0.22)

Net loss per share of common stock is computed using the two-class method required for multiple classes of common stock and participating securities based upon their respective rights to receive dividends as if all income for the period has been distributed. Basic loss per share is computed by dividing loss available to common stockholders by the weighted average number of common shares outstanding, adjusted for the outstanding non-vested shares. Diluted loss per share is computed by giving effect to all potentially dilutive securities outstanding for the period using the treasury stock method or the if-converted method based on the nature of such securities. For periods in which the Company reports net losses, diluted net loss per common share attributable to common stockholders is the same as basic net loss per common share attributable to common stockholders, because potentially dilutive common shares are not assumed to have been issued if their effect is anti-dilutive. The Company incurred a net loss for the three months ended March 31, 2024 and 2023, respectively; therefore, none of the potentially dilutive common shares were included in the diluted share calculations for those periods as they would have been anti-dilutive. The weighted average number of potentially dilutive common shares related to employee stock-based awards excluded as anti-dilutive for the three months ended March 31, 2024 and 2023 were 2.577 million and 0.687 million, respectively.

Upon the closing of the Business Combination, the following classes of common stock were considered in the loss per share calculation.

Class A Common Stock
Holders of shares of our Class A common stock are entitled to one vote for each share held of record on all matters on which stockholders are entitled to vote generally, including the election or removal of directors. The holders of our Class A common stock do not have cumulative voting rights in the election of directors. Holders of shares of our Class A common stock are entitled to receive dividends when and if declared by the Company's Board of Directors out of funds legally available therefor, subject to any statutory or contractual restrictions on the payment of dividends and to any restrictions on the payment of dividends imposed by the terms of any outstanding preferred stock. Upon our liquidation, dissolution or winding up and after payment in full of all amounts required to be paid to creditors and to the holders of preferred stock having liquidation preferences, if any, the holders of shares of our Class A common stock will be entitled to receive pro rata our remaining assets available for distribution. Class A common stock issued and outstanding is included in the Company's basic loss per share calculation, with the exception of Founder Shares discussed below.

Class B Common Stock
Holders of shares of our Class B common stock are entitled to one vote for each share held of record on all matters on which stockholders are entitled to vote generally, including the election or removal of directors. If at any time the ratio at which shares of IntermediateCo Class B common stock are redeemable or exchangeable for shares of our Class A common stock changes from one-for-one as the number of votes to which our Class B common stockholders are entitled will be adjusted accordingly. The holders of our Class B common stock do not have cumulative voting rights in the election of directors. Except for transfers to us or to certain permitted transferees set forth in the IntermediateCo certificate of incorporation, paired interests may not be sold, transferred or otherwise disposed of.

Holders of shares of our Class B common stock are not entitled to economic interests in us or to receive dividends or to receive a distribution upon our liquidation or winding up. However, if IntermediateCo makes distributions to us other than solely with respect to our Class A common stock, the holders of paired interests will be entitled to receive distributions pro rata in accordance with the percentages of their respective shares of IntermediateCo Class B common stock.

Our Class B common stock has voting rights but no economic interest in the Company and therefore are excluded from the calculation of basic and diluted earnings per share.

Warrants
As described above, the Company has outstanding warrants to purchase up to 27,249,779 shares of Class A common stock (including 18,749,779 Public Warrants and 8,500,000 Private Placement Warrants). One whole warrant entitles the holder thereof to purchase one share of Mirion Class A common stock at a price of $11.50 per share. The Company's warrants are not included in the Company's calculation of basic loss per share and are excluded from the calculation of diluted loss per share because their inclusion would be anti-dilutive.

Founder Shares
Founder shares are subject to certain vesting events and forfeit if a required vesting event does not occur within five years of the closing of the Business Combination. The founder shares are subject to vesting in three equal tranches, based on the volume-weighted average price of our Class A common stock being greater than or equal to $12.00, $14.00 and $16.00 per share for any 20 trading days in any 30 consecutive trading day period. Holders of the founder shares are entitled to vote such founder shares and receive dividends and other distributions with respect to such founder shares prior to vesting, but such dividends and other distributions with respect to unvested founder shares will be set aside by the Company and shall only be paid to the holders of the founder shares upon the vesting of such founder shares.

As the holders of the founder shares are not entitled to participate in earnings unless the vesting conditions are met, the 18,750,000 founders shares have been excluded from the calculation of basic earnings per share. The founders shares are also excluded from the calculation of diluted earnings per share because their inclusion would be anti-dilutive.

Stock-Based Awards
Each stock-based award represents the right to receive a Class A common stock upon vesting of the awards. Per ASC 260, Earnings Per Share ("EPS"), shares issuable for little or no cash consideration upon the satisfaction of certain conditions (i.e. contingently issuable shares) should be included in the computation of basic EPS as of the date that all necessary conditions have been satisfied. As such, any stock-based awards such as RSUs that vest will be included in the Company's basic loss per share calculations as of the date when all necessary conditions are met.

19. Restructuring

The Company incurs costs associated with restructuring initiatives intended to improve operating performance, profitability, and working capital levels. Actions associated with these initiatives may include improving productivity, workforce reductions, and the consolidation of facilities.

As of March 31, 2024, the Company does not expect a significant impact of additional charges from restructuring actions in the next 12 months.

The Company's restructuring expenses are comprised of the following (in millions):

	Three Months Ended March 31, 2024		
	Cost of revenue	Selling, general and administrative	Total
Severance and employee costs	$ —	$ —	$ —
Other[1]	—	—	—
Total	$ —	$ —	$ —

	Three Months Ended March 31, 2023		
	Cost of revenue	Selling, general and administrative	Total
Severance and employee costs	$ —	$ 1.2	$ 1.2
Other[1]	—	0.2	0.2
Total	$ —	$ 1.4	$ 1.4

(1) Includes facilities, inventory write-downs, outside services, legal matters, and IT costs.

The following table summarizes restructuring expenses for each reportable segment (in millions):

	Three Months Ended March 31,	
	2024	2023
Restructuring expenses:		
Medical	$ —	$ 0.3
Technologies	—	0.1
Corporate and other	—	1.0
Total	**$ —**	**$ 1.4**

No amounts were accrued for restructuring in Accrued expenses and other current liabilities in the accompanying unaudited Condensed Consolidated Balance Sheets as of March 31, 2024 and December 31, 2023, respectively.

20. Noncontrolling Interests

On October 20, 2021, Mirion Technologies, Inc. consummated its previously announced Business Combination pursuant to the Business Combination Agreement.

Before the Closing of the Business Combination, the Sellers had the option to elect to have their equity consideration issued as either shares of Class A common stock or Paired Interests. The Sellers receiving shares of Class B common stock also received one share of IntermediateCo Class B common stock per share of Class B common stock as a Paired Interest. Each of the shares of Class A common stock and each Paired Interest were valued at $10.00 per share for purposes of determining the aggregate number of shares issued to the Sellers. Holders of shares of our Class B common stock are entitled to one vote for each share held of record on all matters on which stockholders are entitled to vote generally, including the election or removal of directors. If at any time the ratio at which shares of IntermediateCo Class B common stock are redeemable or exchangeable for shares of the Company's our Class A common stock changes from one-for-one, as the number of votes to which our Class B common stockholders are entitled will be adjusted accordingly. The holders of our the Company's Class B common stock do not have cumulative voting rights in the election of directors. Except for transfers to us or to certain permitted transferees set forth in the IntermediateCo certificate of incorporation, paired interests may not be sold, transferred or otherwise disposed of.

The holders of IntermediateCo Class B common stock have the right to require IntermediateCo to redeem all or a portion of their IntermediateCo Class B common stock for, at the Company's election, (1) newly issued shares of the Company's Class A common stock on a one-for-one basis or (2) a cash payment equal to the product of the number of shares of IntermediateCo Class B common stock subject to redemption and the arithmetic average of the closing stock prices for a share of the Company's Class A common stock for each of three (3) consecutive full trading days ending on and including the last full trading day immediately prior to the date of redemption (subject to customary adjustments, including for stock splits, stock dividends and reclassifications). This redemption right became available upon the expiration of certain lockup restrictions on April 18, 2022.

At the Closing Date, the Company owned 100% of the voting shares (Class A) of IntermediateCo and approximately96% of the non-voting Class B shares of IntermediateCo. The Company recognized noncontrolling interests for the 8,560,540 shares, representing approximately 4% of the non-voting Class B shares, of IntermediateCo that are not attributable to the Company. After the conversion in the current quarter, the Company recognized noncontrolling interests for the 7,326,423 shares, representing the 3.2% of the non-voting Class B shares of IntermediateCo, that are not attributable to the Company.

As of March 31, 2024, noncontrolling interests of $60.7 million were reflected in the unaudited Condensed Consolidated Statements of Stockholders' Equity.

21. Accumulated Other Comprehensive Loss

The components of accumulated other comprehensive loss, net of tax, consist of the following (in millions):

	March 31, 2024	December 31, 2023
Cumulative foreign currency translation adjustment, net of tax	$ (67.0)	$ (52.4)
Unrealized gain on pension and postretirement benefit plans, net of tax	2.0	2.0
Unrealized loss on net investment hedges, net of tax	(13.1)	(17.9)
Unrealized gain on cash flow hedges, net of tax	0.7	0.1
Less: cumulative loss attributable to noncontrolling interests	(3.2)	(2.9)
Accumulated other comprehensive loss	$ (74.2)	$ (65.3)

22. Subsequent Events

On April 18, 2024, Mirion announced a redemption of all Public Warrants. Public Warrant holders may continue to exercise their Public Warrants until immediately before 5:00 p.m. New York City time on May 20, 2024 (the "Redemption Date") and receive shares of Class A Common Stock (i) in exchange for a $11.50 cash payment per warrant, or (ii) on a "cashless" basis, in which case the exercising holder will receive 0.220 of a share of Class A Common Stock for each Public Warrant (rounded down to the nearest whole number of shares across all warrants exercised at one time). Public Warrants not exercised by 5:00 p.m. New York City time on the Redemption Date will be redeemed for $0.10 per Public Warrant.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

You should read the following discussion and analysis of Mirion's financial condition and results of operations together with the unaudited condensed consolidated financial statements and related notes of Mirion Technologies, Inc. that are included elsewhere in this Quarterly Report on Form 10-Q as well as our audited consolidated financial statements and the notes related thereto for the year ended December 31, 2023 that are included in our Annual Report on Form 10-K. This discussion contains forward-looking statements based upon current expectations that involve risks and uncertainties. Our actual results may differ materially from those anticipated in these forward-looking statements as a result of various factors, including those set forth under the section entitled "Risk Factors" included in this Quarterly Report on Form 10-Q as well as our Annual Report on Form 10-K. Unless the context otherwise requires, references in this section to "we," "us," "our," "Mirion" and "the Company" refer to the business and operations of Mirion Technologies, Inc. and its consolidated subsidiaries. Unless the context otherwise requires or unless otherwise specified, all dollar amounts in this section are in millions.

Overview

We are a global provider of products, services, and software that allow our customers to safely leverage the power of ionizing radiation for the greater good of humanity through critical applications in the medical, nuclear and defense markets, as well as laboratories, scientific research, analysis, and exploration.

We provide dosimetry solutions for monitoring the total amount of radiation medical staff members are exposed to over time, radiation therapy quality assurance solutions for calibrating and verifying imaging and treatment accuracy, and radionuclide therapy products for nuclear medicine applications such as shielding, product handling, medical imaging furniture, and rehabilitation products. We provide robust, field-ready personal radiation detection and identification equipment for defense applications and radiation detection and analysis tools for power plants, labs, and research applications. Nuclear power plant product offerings are used for the full nuclear power plant lifecycle including core detectors, essential measurement devices for new build, maintenance, decontamination and decommission, and equipment for monitoring and control during fuel dismantling and remote environmental monitoring.

We manage and report results of operations in two business segments: Medical and Technologies.

- Our revenues were $192.6 million for the three months ended March 31, 2024 and $182.1 million for the three months ended March 31, 2023, of which 34.7% and 36.5% were generated in the Medical segment for the three months ended March 31, 2024 and 2023, respectively, and 65.3% and 63.5% were generated in the Technologies segment for the three months ended March 31, 2024 and 2023, respectively.
- Backlog (representing committed but undelivered contracts and purchase orders, including funded and unfunded government contracts) was $840.5 million and $857.1 million as of March 31, 2024, and December 31, 2023, respectively.

Key Factors Affecting Our Performance

We believe that our business and results of operations and financial condition may be impacted in the future by various trends and conditions, including the following:

- **International Conflict such as the Russia-Ukraine conflict and conflict in the Middle East**—International conflict such as the Russia-Ukraine conflict has impacted and may continue to impact us, and conflict in the Middle East may impact us in the future, including through increased inflation, limited availability of certain commodities, supply chain disruption, disruptions to our global technology infrastructure, including cyberattacks, increased terrorist activities, volatility or disruption in the capital markets, and delays or cancellations of customer projects.
- **Inflation and Interest Rates—**We continue to actively monitor, evaluate and respond to developments relating to operational challenges in the current inflationary environment. Global supply chain disruptions and the higher inflationary environment remain unpredictable and our past results may not be indicative of future performance. In addition, the increase in interest rates has in turn led to increases in the interest rates applicable to our indebtedness and increased our debt service costs.

- **Tariffs or Sanctions—**The United States imposes tariffs on imports from China and other countries, which has resulted in retaliatory tariffs and restrictions implemented by China and other countries. There are, at any given time, a multitude of ongoing or threatened armed conflicts around the world. As one example, sanctions by the United States, the European Union, and other countries against Russian entities or individuals related to the Russia-Ukraine conflict, along with any Russian retaliatory measures could increase our costs, adversely affect our operations, or impact our ability to meet existing contractual obligations.
- **Medical end market trends**—Growth and operating results in our Medical segment are impacted by:
  - Changes to global regulatory standards, including new or expanded standards;
  - Increased focus on healthcare safety;
  - Changes to healthcare reimbursement;
  - Potential budget constraints in hospitals and other healthcare providers;
  - Medical/lab dosimetry growth supported by growing and aging demographics, increased number of healthcare professionals, and penetration of radiation therapy/diagnostics; and
  - Medical radiation therapy quality assurance (“RT QA”) growth driven by growing and aging population demographics, low penetration of RT QA technology in emerging markets, and increased adoption of advanced software and hardware solutions for improved outcomes and administrative and labor efficiencies.
- **Strategic transactions**—A large driver of our historical growth has been the acquisition and integration of related businesses. Our ability to integrate, restructure, and leverage synergies of these businesses will impact our operating results over time. From time to time we also divest businesses, which could also impact our operating results.
- **Environmental objectives of governments**—Growth and operating results in our Technologies segment are impacted by environmental policy decisions made by governments in the countries where we operate. Our nuclear power customers may benefit from decarbonization efforts given the relatively low carbon footprint of nuclear power to other existing energy sources. In addition, decisions by governments to build new power plants or decommission existing plants can positively and negatively impact our customer base.
- **Government budgets**—While we believe that we are poised for growth from governmental customers in both of our segments, our revenues and cash flows from government customers are influenced, particularly in the short-term, by budgetary cycles. This impact can be either positive or negative.
- **Nuclear new build projects**—A portion of our backlog is driven by contracts associated with the construction of new nuclear power plants. These contracts can be long-term in nature and provide us with a strong pipeline for the recognition of future revenues in our Technologies segment. We perform our services and provide our products at a fixed price for certain contracts. Fixed-price contracts carry inherent risks, including risks of losses from underestimating costs, operational difficulties and other changes that may occur over the contract period. If our cost estimates for a contract are inaccurate or if we do not execute the contract within our cost estimates, we may incur losses or the contract may not be as profitable as we expected. In addition, even though some of our longer-term contracts contain price escalation provisions, such provisions may not fully provide for cost increases, whether from inflation, the cost of goods and services to be delivered under such contracts or otherwise.
- **Research and development**—A portion of our operating expenses is associated with research and development activities associated with the design of new products. Given the specific design and application of certain of these products, there is some risk that these costs will not result in successful products in the market. Further, the timing of these products can move and be challenging to predict.
- **Financial risks**—Our business and financial statements can be adversely affected by foreign currency exchange rates, changes in our tax rates (including as a result of changes in tax laws) or income tax liabilities/assessments, changes in interest rates, recognition of impairment charges for our goodwill or other intangible assets and fluctuations in the cost and availability of commodities.
- **Global risk—**Our business depends in part on operations and sales outside the United States. Risks related to those international operations and sales include new foreign investment laws, new export/import regulations, and additional trade restrictions (such as sanctions and embargoes). New laws that favor local competitors could prevent our ability to compete outside the United States. Additional potential issues are associated with the impact of these same risks on our suppliers and customers. If our customers or suppliers are impacted by these risk factors, we may see the reduction or cancellation of customer orders, or interruptions in raw materials and components.

Non-GAAP Financial Measures

We report our financial results in accordance with generally accepted accounting principles in the United States. (“GAAP”). However, management believes certain non-GAAP financial measures provide investors and other users with additional meaningful information that should be considered when assessing our ongoing performance. Management also uses these non-GAAP financial measures in making financial, operating, and planning decisions, and in evaluating our performance. Non-GAAP financial measures should be viewed in addition to, and not as an alternative for, our GAAP results. The non-GAAP financial measures we present may differ from similarly captioned measures presented by other companies. Investors are encouraged to review the related GAAP financial measures and the reconciliation of these non-GAAP financial measures to their most directly comparable GAAP financial measures, and not to rely on any single financial measure to evaluate our business.

In particular, we use the non-GAAP financial measures “EBITA,” “EBITDA,” and “Adjusted EBITDA." "Adjusted EBITDA" is used in the calculation of the First Lien Net Leverage Ratio in the 2021 Credit Agreement described in Note 8, *Borrowings*, to the unaudited condensed consolidated financial statements included elsewhere in this Quarterly Report on Form 10-Q. Tax impacts for the non-GAAP financial measures are calculated based on the appropriate tax rate for each individual item presented.

The following tables present a reconciliation of certain non-GAAP financial measures for the three months ended March 31, 2024 and for the three months ended March 31, 2023.

(In millions)	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
Net loss	**$ (26.5)**	**$ (42.9)**
Interest expense, net	13.8	14.9
Income tax loss (benefit)	1.2	(1.1)
Amortization	31.5	33.6
EBITA	**$ 20.0**	**$ 4.5**
Depreciation - Mirion Business Combination step up	1.6	1.6
Depreciation - all other	5.7	6.2
EBITDA	**$ 27.3**	**$ 12.3**
Stock-based compensation expense	3.6	5.6
Increase in fair value of warrant liabilities	5.7	13.4
Debt extinguishment	—	2.6
Foreign currency loss (gain), net	0.8	(0.3)
Non-operating expenses[1][2]	2.1	3.0
Adjusted EBITDA	**$ 39.5**	**$ 36.6**

(1) Pre-tax non-operating expenses of $2.1 million for the three months ended March 31, 2024 include $1.0 million of costs to achieve integration and operational synergies; $0.6 million of mergers and acquisition expenses; and $0.5 million of costs to achieve information technology system integration and efficiency.

(2) Pre-tax non-operating expenses of $3.0 million for the three months ended March 31, 2023 include $1.4 million of restructuring costs; $0.6 million of fees incurred in connection with a secondary offering made by affiliates of Charterhouse Capital Partners, our former majority stockholder; $0.5 million of costs to achieve information technology system integration and efficiency; $0.2 million in costs to achieve integration and operational synergies; $0.2 million related to the Business Combination and incremental one-time costs associated with becoming a public company; and $0.1 million of mergers and acquisition expenses.

The following tables present a reconciliation of GAAP income from operations to non-GAAP Adjusted EBITDA by segment for the three months ended March 31, 2024 and the three months ended March 31, 2023:

	Three Months Ended March 31, 2024			
(In millions)	Medical	Technologies	Corporate & Other	Consolidated
Income from operations	**$ 1.4**	**$ 12.6**	**$ (18.9)**	**$ (4.9)**
Amortization	13.7	17.8	—	31.5
Depreciation - core	3.6	2.1	—	5.7
Depreciation - Mirion Business Combination step up	1.2	0.3	0.1	1.6
Stock-based compensation	0.2	0.4	3.0	3.6
Non-operating expenses	0.4	—	1.7	2.1
Other expense / (income)	—	(0.1)	—	(0.1)
Adjusted EBITDA	**$ 20.5**	**$ 33.1**	**$ (14.1)**	**$ 39.5**

	Three Months Ended March 31, 2023			
(In millions)	Medical	Technologies	Corporate & Other	Consolidated
Income from operations	**$ 0.7**	**$ 5.5**	**$ (19.8)**	**$ (13.6)**
Amortization	13.9	19.7	—	33.6
Depreciation - core	3.9	2.2	0.1	6.2
Depreciation - Mirion Business Combination step up	1.2	0.3	0.1	1.6
Stock-based compensation	0.1	0.2	5.3	5.6
Non-operating expenses	0.6	0.6	1.9	3.1
Other expense / (income)	—	—	0.1	0.1
Adjusted EBITDA	**$ 20.4**	**$ 28.5**	**$ (12.3)**	**$ 36.6**

Our Business Segments

We manage and report our business in two business segments: Medical and Technologies.

Medical includes products and services for radiation therapy and personal dosimetry. This segment's principal offerings include solutions for calibrating and/or verifying imaging, treatment machine, patient treatment plan, and patient treatment accuracy; solutions for monitoring the total amount of radiation medical staff members are exposed to over time; and products for nuclear medicine in radiation measurement, shielding, product handling, medical imaging furniture and rehabilitation.

Technologies includes products and services for defense, nuclear energy, laboratories and research and other industrial markets. This segment's principal offerings are:

- ***Reactor Safety and Control Systems***, which includes radiation monitoring systems and reactor instrumentation and control systems that ensure the safe operation of nuclear reactors and other nuclear fuel cycle facilities; and
- ***Radiological Search, Measurement and Analysis Systems***, which includes solutions to locate, measure and perform in-depth scientific analysis of radioactive sources for radiation safety, security, and scientific applications.

Recent Developments

Russia and Ukraine

The United States, the European Union, the United Kingdom and other governments have implemented major trade and financial sanctions against Russia and related parties in response to Russia's invasion of Ukraine. We do business with Russian customers both within and outside of Russia and with customers who have contracts with Russian counterparties. The conflict's impact on the Company is predominantly in our Technologies segment. As of March 31, 2024, the Company has approximately $0.7 million in net contract assets and accounts receivable, net of related reserves of approximately $0.8 million for Russian customers and channel partners. The Company maintains $13.9 million in advance payment guarantees and $14.1 million in performance guarantees in support of these projects. As of March 31, 2024, we continue to experience delays in recognizing project revenue due to the trade and financial sanctions made to date. The remaining performance obligations in our backlog for Russian-related projects was approximately $153.7 million at March 31, 2024.

In April 2023, one of our Russian customers made a claimagainst the Company, including liquidated damages for certain delays under the terms of an active project, in the amount of $19.3 million, and sent an updated claim statement in October 2023 totaling $21 million ($18 million of which accrue daily penalties), subject to a $14 million contractual cap (all amounts converted from Euros to U.S. Dollars). In June 2023, the same customer made a demand against the Company for the return of all payments received by the Company ($10.2 million) related to a Finland nuclear power plant project cancelled in May. No legal actions have been taken to date by the customer on these matters, and management disputes these claims, believes that the Company has substantial defenses and expects to vigorously defend against these claims. However, uncertainty exists as to the resolutions of these matters, including any impact from potential modifications of the underlying active contract and/or settlement of claims for the cancelled Finland project.

The Company will continue to monitor the social, political, regulatory and economic environment in Ukraine and Russia, and will consider actions as appropriate.

Interest Rates

In connection with the Business Combination, certain of our subsidiaries of the Company entered into the 2021 Credit Agreement to refinance and replace the credit agreement from March 2019. The 2021 Credit Agreement provides for an $830.0 million senior secured first lien term loan facility and a $90.0 million senior secured revolving facility (collectively, the “Credit Facilities”). The term loan has a seven-year term (expiring October 2028), bears interest at the greater of the Secured Overnight Financing Rate ("SOFR") or 0.50%, plus 2.75% and has quarterly principal repayments of 0.25% of the original principal balance. Interest rates have been increasing during the year ended December 31, 2023 and three months ended March 31, 2024 as central banks, specifically the Federal Reserve, have been steadily raising their interest rates to reduce inflation. As a result, the interest rate for the term loan was 8.36% (including spread based upon rate term) and 7.48% as of March 31, 2024 and March 31, 2023, respectively. If the Federal Reserve and other central banks continue to raise the interest rates, the interest rate for the term loan will continue to increase. We will continue to monitor the interest rate, and will consider actions as appropriate.

Biodex Rehab Sale

On April 3, 2023, the Company closed the sale of the Biodex Rehabilitation ("Rehab") business to Salona Global Medical Device Corporation ("Salona"). As a result, Rehab operating results are included in Mirion's operating results for the three months ended March 31, 2023 but excluded from the three months ended March 31, 2024.

ec^2 Software Solutions LLC and NUMA LLC Acquisition

On November 1, 2023, the Company acquired ec^2 Software Solutions LLC and NUMA LLC (collectively “ec^2”) for $33 million of cash consideration. Headquartered in Somerset, NJ, ec^2 is a medical software company that designs, implements, and supports comprehensive software solutions servicing the nuclear medicine industry. The ec^2 team and portfolio of solutions will be integrated into the Company's Medical segment, and ec^2’s portfolio of solutions will play a key role in expanding the Company’s software offerings to Medical customers.

Public Warrants Redemption

As of March 31, 2024, we had a liability of $42.0 million related to 18,749,779 outstanding Public Warrants. On April 18, 2024, Mirion announced a redemption of all Public Warrants. Public Warrant holders may continue to exercise their Public Warrants until immediately before 5:00 p.m. New York City time on May 20, 2024 and receive shares of Class A Common Stock (i) in exchange for a $11.50 cash payment per warrant, or (ii) on a “cashless” basis, in which case the exercising holder will receive 0.220 of a share of Class A Common Stock for each Public Warrant (rounded down to the nearest whole number of shares across all warrants exercised at one time). Public Warrants not exercised by 5:00 p.m. New York City time on May 20, 2024, will be redeemed for $0.10 per Public Warrant.

Basis of Presentation

Financial information presented was derived from our historical consolidated financial statements and accounting records, and they reflect the historical financial position, results of operations and cash flows of the business in conformity with U.S. GAAP for financial statements and pursuant to the accounting and disclosure rules and regulations of the SEC. The consolidated financial statements include the accounts of the Company and its wholly owned and majority-owned or controlled subsidiaries. For consolidated subsidiaries where our ownership is less than 100%, the portion of the net income or loss allocable to noncontrolling interests is reported as “Income (Loss) attributable to noncontrolling interests” in the unaudited Condensed Consolidated Statements of Operations. All intercompany accounts and transactions have been eliminated in consolidation.

Results of Operations

For the Three Months Ended March 31, 2024 and the Three Months Ended March 31, 2023

The following table summarizes our results of operations for the periods presented below (in millions):

	Unaudited	
	Three Months Ended March 31, 2024	**Three Months Ended March 31, 2023**
Revenues	$ 192.6	$ 182.1
Cost of revenues	105.5	103.0
Gross profit	87.1	79.1
Selling, general and administrative expenses	84.1	85.1
Research and development	7.9	7.6
Loss from operations	(4.9)	(13.6)
Interest expense, net	13.8	14.9
Loss on debt extinguishment	—	2.6
Foreign currency loss (gain), net	0.8	(0.3)
Increase in fair value of warrant liabilities	5.7	13.4
Other expense (income), net	0.1	(0.2)
Loss before benefit from income taxes	(25.3)	(44.0)
Loss (benefit) from income taxes	1.2	(1.1)
Net loss	(26.5)	(42.9)
Loss attributable to noncontrolling interests	(0.7)	(1.0)
Net loss attributable to stockholders	$ (25.8)	$ (41.9)

Overview

Revenues were $192.6 million for the three months ended March 31, 2024 and $182.1 million for the three months ended March 31, 2023. Our Medical segment contributed $66.8 million and $66.4 million of revenues for the three months ended March 31, 2024 and 2023, respectively. Our Technologies segment contributed $125.8 million and $115.7 million of revenues for the three months ended March 31, 2024 and 2023, respectively. Gross profit was $87.1 million and $79.1 million for the three months ended March 31, 2024 and 2023, respectively, resulting in an $8.0 million increase from the three months ended March 31, 2023.

Net loss was $26.5 million and $42.9 million for the three months ended March 31, 2024 and 2023, respectively. Our Medical segment contributed $1.4 million of income from operations and $0.7 million of income from operations for the three months ended March 31, 2024 and 2023, respectively. Our Technologies segment contributed $12.6 million of income from operations and $5.5 million of income from operations for the three months ended March 31, 2024 and 2023, respectively. The overall decrease in net loss is primarily driven by increased revenues in the Technologies segment, a decrease in net interest expense in the current year, decreased amortization expense in the current year due to fully amortized intangibles, lower selling, general and administrative costs associated with stock-based compensation expense, and a $7.7 million change in the loss from fair value of warrant liabilities. Offsetting these items was higher provision for/lower benefit from income taxes in the current year.

Revenues

Revenues were $192.6 million for the three months ended March 31, 2024 and $182.1 million for the three months ended March 31, 2023. Revenues increased $10.5 million from the three months ended March 31, 2023.

Medical segment revenues remained consistent for the three months ended March 31, 2024 compared with the three months ended March 31, 2023 primarily due to price increases, organic volume growth, the current year impact of the ec^2 acquisition, and a favorable foreign currency impact. Offsetting the increases in Medical segment revenues period over period was a negative impact from delayed operations in the NucMed division in February caused by the focus on a new ERP system implementation, and reduced revenues from disposal of Rehab in the prior year.

Technologies segment revenues increased for the three months ended March 31, 2024 compared with the three months ended March 31, 2023 primarily due to price increases, organic volume growth, a better product mix in the contracts, and a favorable foreign currency impact for the euro period over period, partially offset by execution delays in certain projects.

Cost of revenues

Cost of revenues was $105.5 million for the three months ended March 31, 2024 and $103.0 million for the three months ended March 31, 2023. Cost of revenues increased $2.5 million for the three months ended March 31, 2024 as compared with the three months ended March 31, 2023.

Cost of revenues related to the Medical segment decreased $0.1 million period over period due to a reduction of cost of revenues from the disposal of Rehab, the impact of delayed operations in the NucMed division in February caused by the focus on the new ERP system implementation, and a negative product mix. The decrease was partly offset by an increase in cost of revenues due to higher operations from organic growth over the same period, increased costs from the ec^2 acquisition, and inflation.

Cost of revenues related to the Technologies segment increased $2.6 million period over period. The increase was primarily driven by increased revenues over the same period and inflation, partially offset by a positive product mix from higher margin projects and products in the current year, primarily from our operations in France and other parts of Europe, reduced costs of revenues due to the negative impact from operational execution delays in the NucMed division, and cost saving initiatives.

Selling, general and administrative expenses

Selling, general and administrative (“SG&A”) expenses were $84.1 million for the three months ended March 31, 2024 and $85.1 million for the three months ended March 31, 2023, resulting in a decrease of $1.0 million period over period.

Our Medical segment incurred higher SG&A expenses of $0.6 million for the three months ended March 31, 2024 compared with the three months ended March 31, 2023. The increase was primarily due to inflation and higher SG&A associated with the ec^2 acquisition. Partially offsetting the increase were the disposal of Rehab and the impact of prior year restructuring.
Our Technologies segment incurred higher SG&A expenses of $0.5 million for the three months ended March 31, 2024. The increase was primarily driven by higher SG&A expenses associated with increased compensation, supplies and facility costs, partially offset by decreased amortization expense resulting from fully amortized intangible assets.

Corporate SG&A expenses were $17.1 million for the three months ended March 31, 2024 and $19.2 million for the three months ended March 31, 2023. The decrease in SG&A expenses of $2.1 million was driven by a net decrease in stock-based compensation expense under the 2021 Omnibus Incentive Plan and Profit Interests (see Note 13, *Stock-Based Compensation,* to the unaudited condensed consolidated financial statements included elsewhere in this Quarterly Report on Form 10-Q), partially offset by an increase in compensation costs.

Research and development

Research and development (“R&D”) expenses were $7.9 million for the three months ended March 31, 2024 and $7.6 million for the three months ended March 31, 2023, resulting in an increase of $0.3 million period over period. The increase in R&D expense was primarily due to increased compensation costs for the three months ended March 31, 2024 as compared to the three months ended March 31, 2023.

Loss from operations

Loss from operations was $4.9 million for the three months ended March 31, 2024 compared with $13.6 million for the three months ended March 31, 2023. On a segment basis, income from operations in the Medical segment for the three months ended March 31, 2024 and 2023 was $1.4 million and $0.7 million, respectively, representing an increase of $0.7 million period over period. Income from operations in the Technologies segment for the three months ended March 31, 2024 and three months ended March 31, 2023 was $12.6 million and $5.5 million, respectively, representing an increase of $7.1 million period over period. Corporate expenses were $18.9 million and $19.8 million for the three months ended March 31, 2024 and 2023, respectively, representing an increase in income from operations of $0.9 million as discussed in "Selling, general and administrative expenses" above. See “Business segments” and “Corporate and other” below for further details.

Interest expense, net

Interest expense, net, was $13.8 million for the three months ended March 31, 2024 and $14.9 million for the three months ended March 31, 2023. The decrease in interest expense was due to the $125.0 million early debt repayment using proceeds from the $150.0 million T. Rowe Price direct investment and interest from derivatives in the current year, partially offset by higher interest rates associated with the 2021 Credit Agreement during the three months ended March 31, 2024 compared to the interest rates during the three months ended March 31, 2023. For more information, see Note 8, *Borrowing*s, and Note 17, *Derivatives and Hedging*, to the unaudited condensed consolidated financial statements included elsewhere in this Quarterly Report on Form 10-Q.

Foreign currency loss (gain), net

We recorded a $0.8 million loss for the three months ended March 31, 2024 and a $0.3 milliongain for the three months ended March 31, 2023 from foreign currency exchange. The change in net foreign currency loss (gain) is due to appreciation in European local currencies in relation to the U.S. dollar.

Change in fair value of warrant liabilities

We recognized an unrealized loss of $5.7 million and $13.4 million for the three months ended March 31, 2024 and 2023, respectively, a $7.7 million reduction in loss during the period. This change is due to a smaller increase in the fair value mark-to-market of the Public Warrant and Private Placement Warrant liabilities during the three months ended March 31, 2024 compared to the three months ended March 31, 2023. See Note 16, *Fair Value Measurements*, to the unaudited condensed consolidated financial statements included elsewhere in this Quarterly Report on Form 10-Q.

Income taxes

The effective income tax rate was (4.7)% and 2.5% for the three months ended March 31, 2024 and 2023, respectively. The difference in effective tax rate between the periods was primarily attributable to mix of earnings and the impact of valuation allowances.

The effective income tax rate differs from the U.S. statutory rate of 21% due primarily to U.S. federal permanent differences and the impact of valuation allowances.

Business segments

The following provides detail for business segment results for the three months ended March 31, 2024 and 2023. Segment (loss) income from operations includes revenues of the segment less expenses that are directly related to those revenues but excludes certain charges to cost of revenues and SG&A expenses predominantly related to corporate costs, which are included in Corporate and Other in the table below. Interest expense, loss on debt extinguishment, foreign currency loss (gain), net, and other expense (income), net, are not allocated to segments.

For reconciliations of segment revenues and operating (loss) income to our consolidated results, see Note 15, *Segment Information*, to the unaudited condensed consolidated financial statements included elsewhere in this Quarterly Report on Form 10-Q.

Medical

(In millions)	Unaudited Three Months Ended March 31, 2024	Unaudited Three Months Ended March 31, 2023
Revenues	$ 66.8	$ 66.4
Income from operations	$ 1.4	$ 0.7
Income from operations as a % of revenues	2.1 %	1.1 %

Medical segment revenues were $66.8 million for the three months ended March 31, 2024 and $66.4 million for the three months ended March 31, 2023, representing a $0.4 million increase period over period. Revenues increased $4.7 million due to price increases and organic growth, $3.4 million due to the acquisition of the ec^2 business, and $0.4 million due to impacts from contract execution timing. Offsetting the increase in the Medical segment revenues period over period were reduced revenues from the disposal of Rehab by $3.8 million and a negative impact from delayed operations due to the focus on a new ERP system implementation at NucMed of approximately $4.3 million.

Income from operations was $1.4 million and $0.7 million for the three months ended March 31, 2024 and 2023, respectively, representing an increase in income from operations of $0.7 million. The increase in income from operations period over period was largely due to a net income increase of $3.6 million from price increases and organic growth and a net impact from the ec^2 business of $0.7 million. Offsetting the increase in income were the net decrease from the ERP system implementation impact by $2.5 million and the remainder primarily due to inflation.

Technologies

(In millions)	Unaudited Three Months Ended March 31, 2024	Unaudited Three Months Ended March 31, 2023
Revenues	$ 125.8	$ 115.7
Income from operations	$ 12.6	$ 5.5
Income from operations as a % of revenues	10.0 %	4.8 %

Technologies segment revenues were $125.8 million for three months ended March 31, 2024 and $115.7 million for the three months ended March 31, 2023, representing an increase of $10.1 million period over period. The increase is primarily driven by increased revenue of $10.1 million due to price increases and organic growth, $0.8 million from better product mix, and $0.3 million favorable foreign currency impact, partially offset by a $1.1 million decrease due to delays in certain projects.

Income from operations was $12.6 million and $5.5 million for the three months ended March 31, 2024 and 2023, respectively. Income from operations increased $7.1 million period over period driven primarily by the changes in revenues described above, $2.0 million in lower amortization expenses due to fully amortized intangible assets, and $0.9 million from cost saving initiatives. Partially offsetting the increases in income from operations were increased cost of revenues of $4.6 million due to higher volume, with the remainder primarily due to negative impacts of inflation.

Corporate and other

Corporate and other costs include costs associated with our corporate headquarters located in Georgia, as well as centralized global functions including Executive, Finance, Legal and Compliance, Human Resources, Technology, Strategy, and Marketing and other costs related to company-wide initiatives (e.g., Business Combination transaction expenses, merger and acquisition activities, restructuring and other initiatives).

Corporate and other costs were $18.9 million for the three months ended March 31, 2024 and $19.8 millionfor the three months ended March 31, 2023, which represents a decrease of $0.9 million period over period. The decrease versus the comparable period was predominantly driven by a net decrease in stock-based compensation expense of $2.1 million (see Note 13, *Stock-Based Compensation,* to the unaudited condensed consolidated financial statements included elsewhere in this Quarterly Report on Form 10-Q), partially offset by a $1.7 million increase in compensation costs. For reconciliations of segment operating income and corporate and other costs to our consolidated results, see Note 15, *Segment Information,* to the unaudited condensed consolidated financial statements included elsewhere in this Quarterly Report on Form 10-Q.

Liquidity and Capital Resources

Overview of Liquidity

Our primary future cash needs relate to working capital, operating activities, capital spending, strategic investments, and debt service.

Mirion management believes that net cash provided by operating activities, augmented by long-term debt arrangements, will provide adequate liquidity for the next 12 months of independent operations, as well as the resources necessary to invest for growth in existing businesses and manage its capital structure on a short- and long-term basis. Access to capital and availability of financing on acceptable terms in the future will be affected by many factors, including our credit rating, economic conditions, and the overall liquidity of capital markets. There can be no assurance of continued access to financing from the capital markets on acceptable terms or at all.

At March 31, 2024 and December 31, 2023 we had $120.2 million and $128.8 million, respectively, in cash and cash equivalents, which include amounts held by entities outside of the United States of approximately $95.4 million and $105.4 million, respectively, primarily in Europe and Canada. Non-U.S. cash is generally available for repatriation without legal restrictions, subject to certain taxes, mainly withholding taxes. We are asserting indefinite reinvestment of cash for certain non-U.S. subsidiaries. The Company has alternative repatriation options other than dividends should the need arise. The 2021 Credit Agreement provides for up to $90.0 million of revolving borrowings.

There is a discussion in Note 8, *Borrowings*, of the unaudited condensed consolidated financial statements included elsewhere in this Form 10-Q of the long-term debt arrangements issued by Mirion. For more information on our lease commitments, See Note 9, *Leased Assets*, of the unaudited condensed consolidated financial statements and for other commitments and contingencies, see Note 10, *Commitments and Contingencies,* of the unaudited condensed consolidated financial statements, included elsewhere in this Quarterly Report on Form 10-Q.

Debt Profile

2021 Credit Agreement

On the Closing Date, certain subsidiaries of the Company entered into a credit agreement (as it may be amended, restated, supplemented, or otherwise modified from time to time, the “2021 Credit Agreement”) with the lending institutions party thereto. The 2021 Credit Agreement refinanced and replaced an earlier credit facility (the "2019 Credit Facility").

The 2021 Credit Agreement provides for an $830.0 million senior secured first lien term loan facility and a $90.0 million senior secured revolving facility (collectively, the “Credit Facilities”). Funds from the Credit Facilities are permitted to be used in connection with the Business Combination and related transactions, to refinance the 2019 Credit Facility referred to above and for general corporate purposes. The term loan facility is scheduled to mature on October 20, 2028 and the revolving facility is scheduled to expire and mature on October 20, 2026. The agreement requires the payment of a commitment fee of 0.50% per annum for unused revolving commitments, subject to stepdowns to 0.375% per annum and 0.25% per annum upon the achievement of specified leverage ratios. Any outstanding letters of credit issued under the 2021 Credit Agreement reduce the availability under the revolving line of credit.

The 2021 Credit Agreement is secured by a first priority lien on the equity interests of the Parent Borrower owned by Holdings and substantially all of the assets (subject to customary exceptions) of the borrowers and the other guarantors thereunder. Interest with respect to the facilities is based on, at the option of the borrowers, (i) a customary base rate formula for borrowings in U.S. dollars or (ii) a floating rate formula based on LIBOR (with customary fallback provisions described below) for borrowings in U.S. dollars, a floating rate formula based on EURIBOR for borrowings in Euro or a floating rate formula based on SONIA for borrowings in Pounds Sterling, each as described in the 2021 Credit Agreement with respect to the applicable type of borrowing. The 2021 Credit Agreement includes fallback language that seeks to either facilitate an agreement with our lenders on a replacement rate for LIBOR in the event of its discontinuance or that automatically replaces LIBOR with benchmark rates based on the Secured Overnight Financing Rate ("SOFR") or other benchmark replacement rates upon triggering events.

On June 23, 2023, the 2021 Credit Agreement was amended to replace the interest rate based on the London interbank offered rate (“LIBOR”) and related LIBOR-based mechanics applicable to U.S. Dollar borrowings under the Existing Credit Agreement with an interest rate based on SOFR and related SOFR-based mechanics. The interest rate under the 2021 Credit Agreement was 8.36% and 8.40% as of March 31, 2024 and December 31, 2023, respectively.

The 2021 Credit Agreement contains customary representations and warranties as well as customary affirmative and negative covenants and events of default. The negative covenants include, among others and in each case subject to certain thresholds and exceptions, limitations on incurrence of liens, limitations on incurrence of indebtedness, limitations on making dividends and other distributions, limitations on engaging in asset sales, limitations on making investments, and a financial covenant that the “First Lien Net Leverage Ratio” (as defined in the 2021 Credit Agreement) as of the end of any fiscal quarter is not greater than 7.00 to 1.00 if on the last day of such fiscal quarter certain borrowings outstanding under the revolving credit facility exceed 40% of the total revolving credit commitments at such time. The covenants also contain limitations on the activities of Mirion IntermediateCo, Inc. as the “passive” holding company. If any of the events of default occur and are not cured or waived, any unpaid amounts under the 2021 Credit Agreement may be declared immediately due and payable, the revolving credit commitments may be terminated and remedies against the collateral may be exercised.

Cash flows

For the Three Months Ended March 31, 2024 and for the Three Months Ended March 31, 2023

	Unaudited	
(In millions)	**Three Months Ended March 31, 2024**	**Three Months Ended March 31, 2023**
Net cash provided by (used in) operating activities	$ 6.0	$ (2.7)
Net cash used in investing activities	$ (12.9)	$ (7.5)
Net cash provided by financing activities	$ 0.2	$ 24.6

Net Cash Provided by (Used in) Operating Activities

Net cash provided by operating activities was $6.0 million for the three months ended March 31, 2024 as compared to net cash used of $2.7 million for the three months ended March 31, 2023, representing an increase of $8.7 million. The increase is primarily due to increases from changes in operating assets and liabilities of $6.8 million as the Company continues to focus on reducing net working capital.

Net Cash Used in Investing Activities

Net cash used in investing activities was $12.9 million for the three months ended March 31, 2024 versus $7.5 million for the three months ended March 31, 2023. The increase in net cash used was driven primarily by a $5.3 million increase in purchases of property, plant, equipment and badges.

Net Cash Provided by Financing Activities

Net cash provided by financing activities was $0.2 million during the three months ended March 31, 2024 versus $24.6 million during the three months ended March 31, 2023. The decrease of $24.4 million period over period primarily relates to the $150.0 million of gross proceeds received from the T. Rowe direct investment in the prior year partially offset by debt repayments of approximately $125.0 million in the prior year.

Critical Accounting Policies and Estimates

Our consolidated financial statements are prepared in accordance with U.S. GAAP. The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, costs and expenses and related disclosures. Such estimates are based on historical experience and on various other factors that management believes are reasonable under the circumstances, the results of which form the basis for making judgments about the carrying value of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these judgments and estimates under different assumptions or conditions and any such differences may be material.

During the three months ended March 31, 2024, there were no material changes to our critical accounting policies and estimates from those described under the heading “Management’s Discussion and Analysis of Financial Condition and Results of Operations-Critical Accounting Policies and Estimates” in our Annual Report on Form 10-K.

Recent Accounting Pronouncements

See Note 1, *Nature of Business and Summary of Significant Accounting Policies,* to our unaudited condensed financial statements included elsewhere in this Quarterly Report on Form 10-Q for more information.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Quantitative and Qualitative Disclosures about Market Risk

We have no material changes to the disclosures on this matter for the three months ended March 31, 2024 than from the disclosures made in our Annual Report on Form 10-K for the year ended December 31, 2023.

ITEM 4. CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures

Disclosure controls and procedures are controls and other procedures that are designed to ensure that information required to be disclosed in our reports filed or submitted under the Securities Exchange Act of 1934, as amended (the "Exchange Act") is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that material information required to be disclosed in our reports filed or submitted under the Exchange Act is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding required disclosure.

As required by Rules 13a-15(e) and 15d-15(e) under the Exchange Act, our Chief Executive Officer and Chief Financial Officer carried out an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures as of March 31, 2024. Based upon their evaluation, our Chief Executive Officer and Chief Financial Officer concluded that, as of March 31, 2024, our disclosure controls and procedures (as defined in Rules 13a- 15(e) and 15d-15(e) under the Exchange Act) were effective.

Management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving their objectives and management necessarily applies its judgement in evaluating the cost-benefit relationship of possible controls and procedures.

Changes in Internal Control Over Financial Reporting

There were no changes to our internal control over financial reporting (as such term is defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) during the quarter ended March 31, 2024 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

Due to the nature of our activities, we are at times subject to pending and threatened legal actions that arise out of the ordinary course of businessFor information regarding legal proceedings and other claims in which we are involved, see Note 10, *Commitments and Contingencies*, to the unaudited condensed consolidated financial statements included elsewhere in this Quarterly Report on Form 10-Q. The disposition of any such currently pending or threatened matters is not expected to have a material effect on our business, results of operations or financial condition. However, the results of legal actions cannot be predicted with certainty. Therefore, it is possible that our business, results of operations and financial condition could be materially adversely affected in any particular period by the unfavorable resolution of one or more legal actions. Regardless of the outcome, litigation can have an adverse impact on our business because of defense and settlement costs, diversion of management resources and other factors. In addition, the expense of litigation and the timing of this expense from period to period are difficult to estimate, subject to change and could adversely affect our consolidated financial statements.

ITEM 1A. RISK FACTORS

The risk factors that affect our business and financial results are discussed in Part I, Item 1A, of the 2023 Annual report. There are no material changes to the risk factors previously disclosed, nor have we identified any previously undisclosed risks that could materially adversely affect our business and financial results.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

Not applicable.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. MINE SAFETY DISCLOSURES

Not applicable.

ITEM 5. OTHER INFORMATION

(a) None.

(b) None.

(c) During the three months ended March 31, 2024, no director or officer (as defined in Rule 16a-1(f) of the Exchange Act) of the Companyadopted or terminated any contract, instruction or written plan for the purchase or sale of Company securities that was intended to satisfy the affirmative defense conditions of Rule 10b5-1(c) or any "non-Rule 10b5-1 trading arrangement" as each term is defined in Item 408(a) of Regulation S-K, except as set forth below:

Name and Title	Action	Applicable	Duration of Trading Arrangement	Rule 10b5-1 Trading Arrangement? (Y/N)[1]	Aggregate Number of Securities Subject to Trading Arrangement
Thomas D. Logan Chief Executive Officer	Adopt	February 27, 2024	May 25, 2024 - April 30, 2025	Y	90,000[2]
Brian Schopfer Chief Financial Officer	Adopt	February 26, 2024	June 11, 2024 - June 11, 2025	Y	182,195[3]
Emmanuelle Lee Chief Legal Officer, Chief Compliance Officer and Corporate Secretary	Adopt	March 7, 2024	June 6, 2024 - February 28, 2025	Y	50,000[4]

(1) Denotes whether the trading plan is intended, when adopted, to satisfy the affirmative defense of Rule 10b5-1(c).

(2) Reflects shares of Class B common stock of the Company held of record by Aere Perennius, LLC., a limited liability company established for the benefit of Mr. Logan's adult children, to be sold in twelve (12) monthly installments of 7,500 shares each for the duration of the trading arrangement, subject to a limit price. The shares of Class B common stock will be exchanged for shares of Class A common stock of the Company if sales are triggered under the trading arrangement.

(3) Reflects shares of Class B common stock of the Company held of record by Mr. Schopfer to be sold in two (2) installments of up to 95,238 and 86,957 shares each for the duration of the trading arrangement, subject to two different limit prices. The shares of Class B common stock will be exchanged for shares of Class A common stock of the Company if sales are triggered under the trading arrangement. Mr. Schopfer intends to terminate this Rule 10b5-1 trading plan when the Company trading window opens during the second quarter of 2024.

(4) Reflects shares of Class B common stock of the Company held of record by the Lee Revocable Living Trust for the benefit of Ms. Lee, her spouse and beneficiaries to be sold in ten (10) monthly installments of 5,000 shares each for the duration of the trading arrangement, subject to a limit price. The shares of Class B common stock will be exchanged for shares of Class A common stock of the Company if sales are triggered under the trading arrangement.

ITEM 6. EXHIBITS

The exhibits listed on the accompanying Exhibit Index are filed or incorporated by reference as part of this Quarterly Report.

EXHIBIT INDEX

Exhibit Number	Exhibit Title
3.1	Amended and Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K filed with the SEC on June 9, 2023).
3.2	Amended and Restated Bylaws (incorporated by reference to Exhibit 3.2 to the Company's Current Report on Form 8-K filed with the SEC on March 1, 2023).
10.1*	Employment Agreement between Emmanuelle Lee and Mirion Technologies, Inc. entered into September 15, 2018.
10.2*	Amendment No. 1 to the Employment Agreement between Emmanuelle Lee and Mirion Technologies, Inc. entered into December 27, 2021.
10.3*	Amendment No. 2 to the Employment Agreement between Emmanuelle Lee and Mirion Technologies, Inc. entered into August 7, 2023.
10.4*	Participation Agreement between Alison Ulrich and Mirion Technologies, Inc. entered into August 7, 2023.
10.5*	Form of Restricted Stock Unit for Employee (Retention) Award under the 2021 Omnibus Incentive Plan of Mirion Technologies, Inc.
10.6*	Form of Performance Stock Unit for (Retention) Award under the 2021 Omnibus Incentive Plan of Mirion Technologies, Inc.
10.7*	Form of Restricted Stock Unit for Director Award under the 2021 Omnibus Incentive Plan of Mirion Technologies, Inc.
10.8*	Holdings Assumption Agreement, dated as of December 30, 2023 by Mirion Technologies (HoldingSub2), Mirion Intermediate Co, Inc., and Citibank N.A., as administrative agent and collateral agent.
31.1*	Certification of Principal Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2*	Certification of Principal Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1**	Certification of Principal Executive Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2**	Certification of Principal Financial Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS*	XBRL Instance Document.
101.SCH*	XBRL Taxonomy Extension Schema Document.
101.CAL*	XBRL Taxonomy Extension Calculation Linkbase Document.
101.DEF*	XBRL Taxonomy Extension Definition Linkbase Document.
101.LAB*	XBRL Taxonomy Extension Label Linkbase Document.
101.PRE*	XBRL Taxonomy Extension Presentation Linkbase Document.
104	Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101).

* Filed herewith.

** The certifications furnished in Exhibits 32.1 and 32.2 hereto are deemed to accompany this Quarterly Report on Form 10-Q and will not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and are not to be incorporated by reference into any of the Company's filings under the Securities Act of 1933, as amended, irrespective of any general incorporation language contained in such filing.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Mirion Technologies, Inc.

Name	Title	Date
/s/ Thomas D. Logan Thomas D. Logan	Chief Executive Officer and Director (principal executive officer)	May 1, 2024
/s/ Brian Schopfer Brian Schopfer	Chief Financial Officer (principal financial officer)	May 1, 2024
/s/ Christopher Moore Christopher Moore	Chief Accounting Officer (principal accounting officer)	May 1, 2024

EMPLOYMENT AGREEMENT
OF
EMMANUELLE LEE

EMPLOYMENT AGREEMENT (this "Agreement"), dated as of September 15, 2018 (the "Effective Date"), between Mirion Technologies, Inc., a Delaware corporation (the "Company") and Emmanuelle Lee ("Executive").

In consideration of the mutual agreements set forth below and set forth in the Confidentiality, Non-Interference and Intellectual Property Agreement attached hereto as Exhibit A (the "Confidentiality Agreement"), and for other good and valuable consideration given by each party to this Agreement to the other, the receipt and sufficiency of which are hereby acknowledged, the Company agrees to hire Executive and Executive agrees to serve the Company as an employee pursuant to the terms and subject to the conditions that follow.

1. **Employment.** The Company hereby agrees to employ Executive, and Executive hereby agrees to accept employment with the Company, upon the terms and conditions contained in this Agreement, effective on the Effective Date. Executive's employment will be at-will, not for any specified period, and may be terminated at any time, with or without Cause (as defined below) or advance notice, by either Executive, the Company or the Company's Board of Directors, subject to the provisions regarding termination set forth below in Sections 7 and 8. No representative of Company, other than the CEO or the Board of Directors, has the authority to alter the at-will employment relationship. Any change to the at-will employment relationship must be by specific, written agreement signed by Executive and either the Company's CEO or its Board of Directors. Nothing in this Agreement is intended to or should be construed to contradict, modify or alter this at-will relationship.

2. **Duties.** During the Executive's employment with Company (the "Employment Period"), Executive shall serve on a full-time basis as the General Counsel of the Company. Executive's duties and responsibilities as General Counsel of the Company shall include those duties customarily associated with an officer with a similar title, as reasonably may be assigned to him from time to time by the Chief Executive Officer of the Company or the Board of Directors of either the Company or the Company's ultimate parent, Mirion Technologies (TopCo) Ltd., a Jersey company ("TopCo"). Executive shall devote Executive's full-time attention and energies and use Executive's best efforts in Executive's employment with the Company. It is understood that during the Employment Period Executive may (i) engage in personal activities such as charitable, civic and trade industry work and (ii) manage Executive's personal investments, so long as such activities do not conflict with Executive's duties and responsibilities hereunder.

3. **Compensation and Benefits.** In consideration of entering into this Agreement and as full compensation for Executive's services hereunder, during the Employment Period, Executive shall receive the following compensation and benefits:

(a) Base Salary. The Company shall pay to Executive a base salary ("Base Salary") of Two Hundred and Seventy Thousand U.S. Dollars ($270,000) per year, payable in accordance with the payroll policies from time to time in effect at the Company. Executive's Base Salary may be subject to increase (but not decrease) on an annual basis as the Board of Directors shall determine in its sole and absolute discretion.

(b) Incentive Bonuses. In addition to Base Salary, during the Employment Period, Executive shall be eligible to earn an annual incentive bonus based on the achievement of annual personal and corporate performance goals determined by the Board of Directors at the time of the Board of Directors' approval of the Company's annual budget and payable in accordance with the Company's policies in effect from time to time (the "Incentive Bonus"). The amount of the Incentive Bonus shall be targeted at fifty percent (50%) of Executive's Base Salary, is subject to increase of up to a maximum of one hundred percent (100%) of Base Salary and is subject to decrease, in each case, as determined by the Board of Directors in its sole discretion.

(c) Long-Term Equity Incentive. Prior to or upon commencement of your employment, the Remuneration Committee of TopCo will authorize TopCo to offer you the ability to subscribe to 9,850 A Ordinary Shares ofTopCo, together with an amount of Loan Notes as determined by the Remuneration Committee of TopCo in its reasonable discretion, all subject to Executive's remittance of the required monies and subject to Executive's execution of a Deed of Adherence as a Manager to that Investment Agreement dated November 18, 2014, as amended and/or that Amended and Restated Co-Investment Agreement dated June 17, 2016, as amended (in the form required by that Investment Agreement and/or Co-Investment Agreement). All shares are subject to the terms and conditions in the Investment Agreement, the Amended and Restated Co-Investment Agreement and the Articles of Association ofTopCo, as each may be amended from time to time.

(d) Vacation. Executive shall be entitled to accrue up to five (5) weeks' vacation per calendar year, to be accrued and used in accordance with the usual vacation policies in effect at the Company.

(e) Deferred Compensation Plan. Executive will be eligible to participate in the Company's Deferred Compensation Plan, subject to the Plan's eligibility requirements.

(f) Other Benefits. Executive shall participate in and be eligible to receive, but without duplication, all other benefits *(i.e.,* benefits other than those of the types covered in Sections 3(a) - (e)) offered to senior executives of the Company under and in accordance with the provisions of any employee benefit plan adopted or to be adopted by the Company other than any severance benefits offered to senior executives in accordance with any such plan. Except as set forth herein, Executive shall not be entitled to any other benefits.

4. **Reimbursement for Annual Executive Physical.** During the Employment Period, the Company will reimburse Executive the cost of an annual local Executive Physical (e.g., Monterey Program for Executive Health) not to exceed the cost typically charged by such programs for standard Executive Physicals.

5. **Reimbursement for Business Expenses.** During the Employment Period, Executive shall be entitled to incur on behalf of the Company reasonable and necessary expenses in connection with Executive's duties in accordance with Company's policies and the Company shall pay for or reimburse Executive for all such expenses upon presentation of proper receipts therefor. The Executive shall comply with such reasonable limitations and reporting requirements with respect to such expenses as the Company may establish from time to time.

6. **Financial Planning Allowance.** During the Employment Period, the Company will provide Executive with up to $5,000 (less all taxes and withholdings) annually to cover costs for any personal financial and tax advisory costs and expenses incurred from time to time in connection with any matter arising as a result of or in connection with the holding of shares, or any other investment from time to time in connection with any investment in the group.

7. **Termination of Employment.** Executive's employment hereunder may be terminated as follows:

(a) Automatically in the event of the death of Executive;

(b) Unless prohibited by applicable law, at the option of the Company, by the Board of Directors or by written notice to Executive or Executive's personal representative in the event of the Permanent Disability of Executive. As used herein, the term "Permanent Disability" shall mean a physical or mental incapacity or disability which renders Executive unable to render the services required hereunder with or without reasonable accommodation (A) for one hundred twenty (120) days in any twelve (12) month period or (B) for a period of ninety (90) consecutive days;

(c) At the option of the Company, by the Board of Directors at any time for Cause (as defined in Section 8(±));

(d) At the option of the Company, by the Board of Directors at any time without Cause, subject to the Company's obligations under Section 8(c) hereof; or

(e) At the option of Executive, at any time, for any reason, on sixty (60) days prior written notice to the Company, which 60 day prior notice shall be waivable at the sole option of the Company.

(f) At the option of Executive for Good Reason (as defined in Section 8(g)), on sixty (60) days prior written notice to the Company, which sixty (60) day prior notice shall be waivable at the sole option of the Company.

8. **Payments Following Termination of Employment.**

(a) Death. Upon the termination of Executive's employment due to death, Executive or Executive's legal representatives shall be entitled to receive (i) an amount equal to Executive's Base Salary payable through the date of termination, (ii) a pro rata portion of Executive's Incentive Bonus, if any, for the applicable period during the fiscal year ending on the date of termination (which portion of the Incentive Bonus shall be reasonably determined by the Board of Directors as of the date of termination of employment), payable at the same time as such payment would be made had the Executive continued Executive's employment with the Company Executive or Executive's legal representatives shall also be entitled to any accrued benefits which may be owing in accordance with the Company's policies.

(b) Permanent Disability. Upon the termination of Executive's employment due to Permanent Disability, Executive or Executive's legal representatives shall be entitled to receive (i) an amount equal to Executive's Base Salary payable through the date of termination, (ii) a pro rata portion of Executive's Incentive Bonus, if any, for the applicable period during the fiscal year ending on the date of termination (which portion of the Incentive Bonus shall be reasonably determined by the Board of Directors as of the date of termination of employment), payable at the same time as such payment would be made had Executive continued Executive's employment with the Company. Executive or Executive's legal representatives shall also be entitled to any accrued benefits which may be owing in accordance with the Company's policies.

(c) Termination Without Cause. If Executive's employment is terminated by the Company at any time during the Employment Period without Cause, Executive shall be entitled to receive Executive's Base Salary through the date of termination as well as any accrued benefits through the date of termination which may be owing in accordance with the Company's policies. All other Company obligations to Executive pursuant to this Agreement will become automatically terminated and completely extinguished. Upon termination without Cause, Executive will also be entitled to the following from the Company: (i) payment of an amount equal to Executive's then current Base Salary for a period of twelve (12) months, payable in accordance with the usual payroll policies in effect at the Company as if Executive was employed at the time, commencing on the first payroll date occurring sixty (60) days from the date of termination;
(ii) a pro rata portion of Executive's Incentive Bonus, if any, for the applicable period during the fiscal year ending on the date of termination (which portion of the Incentive Bonus shall be reasonably determined by the Board of Directors at the end of the applicable bonus period), payable at the same time as such payment would be made during Executive's regular employment with the Company; and (iii) continued payment by the Company, for a period equal to the lesser of (A) twelve (12) months from the date of termination and (B) such time that Executive commences employment with a new employer and becomes eligible to participate in that employer's health care benefits plan, of the group health continuation coverage premiums for Executive and Executive's eligible dependents under Title X of the Consolidated Budget Reconciliation Act of 1985, as amended ("COBRA") provided that Executive elects to continue and remains eligible for

these benefits under COBRA. Notwithstanding the foregoing, if the Company determines, in its sole discretion, that the payment of the COBRA premiums would result in a violation of the nondiscrimination rules of Section 105(h)(2) of the Internal Revenue Code of 1986, as amended or any statute or regulation of similar effect (including but not limited to the 2010 Patient Protection and Affordable Care Act, as amended by the 2010 Health Care and Education Reconciliation Act), then in lieu of reimbursing the COBRA premiums, the Company, in its sole discretion, may elect to instead pay Executive on the first day of each month, a fully taxable cash payment equal to the COBRA premiums for that month, subject to applicable tax withholdings (such amount, the "Special Severance Payment"), for the remainder of the COBRA Payment Period. Executive may, but is not obligated to, use such Special Severance Payment toward the cost of COBRA premiums.

(d) Termfoation for Cause or by Executive Without Good Reason. Except for Base Salary through the day on which Executive's employment was terminated and any accrued benefits which may be owing in accordance with the Company's policies or applicable law, Executive shall not be entitled to receive severance or any other compensation, bonus or benefits after the last date of employment with the Company upon the termination of Executive's employment hereunder by the Company for Cause pursuant to Section 5(c) or upon Executive's termination of employment hereunder pursuant to Section 5(e), without Good Reason.

(e) Termination b y Executive for Good Reason. Executive may voluntarily resign Executive's position with Company for Good Reason (as defined below), at any time on sixty (60) days' advance written notice. In the event of Executive's resignation for Good Reason, Executive will be entitled to receive Executive's Base Salary through the date of termination, and any accrued benefits through the date of termination which may be owing in accordance with the Company's policies. All other Company obligations to Executive pursuant to this Agreement will become automatically terminated and completely extinguished. Upon termination for Good Reason, Executive shall also be entitled to the following from the Company: (i) payment of an amount equal to Executive's then current Base Salary for a period of twelve (12) months, payable in_accordance with the usual payroll policies in effect at the Company as if Executive was employed at the time, commencing on the first payroll date occurring sixty (60) days from the date of termination; (ii) a pro rata portion of Executive's Incentive Bonus, if any, for the applicable period during the fiscal year ending on the date of termination (which portion of the Incentive Bonus shall be reasonably determined by the Board of Directors at the end of the applicable bonus period), payable at the same time as such payment would be made during Executive's regular employment with the Company; and (iii) continued payment, for a period equal to the lesser of (A) twelve (12) months from the date of termination and (B) such time that Executive commences employment with a new employer and becomes eligible to participate in that employer's health care benefits plan, of the group health continuation coverage premiums for Executive and Executive's eligible dependents under Title X of the Consolidated Budget Reconciliation Act of 1985, as amended ("COBRA"), provided that Executive elects to continue and remains eligible for these benefits under COBRA. Notwithstanding the foregoing, if the Company determines, in its sole

10Septl8 5

---

discretion, that the payment of the COBRA premiums would result in a violation of the nondiscrimination rules of Section 105(h)(2) of the Internal Revenue Code of 1986, as amended or any statute or regulation of similar effect (including but not limited to the 2010 Patient Protection and Affordable Care Act, as amended by the 2010 Health Care and Education Reconciliation Act), then in lieu of reimbursing the COBRA premiums, the Company, in its sole discretion, may elect to instead pay Executive on the first day of each month, a fully taxable cash payment equal to the COBRA premiums for that month, subject to applicable tax withholdings (such amount, the "Special Severance Payment"), for the remainder of the COBRA Payment Period. Executive may, but is not obligated to, use such Special Severance Payment toward the cost of COBRA premiums.

(f) Cause Defined. For purposes of this Agreement, the term "Cause" shall mean that Executive:

(i) committed or engaged in an act of fraud, embezzlement, sexual harassment, or theft, in connection with Executive's duties for the Company or any subsidiary of the Company as determined in good faith by the Company's Board of Directors;

(ii) materially breached or defaulted on Executive's obligations under any agreements between Executive and the Company or any subsidiary of the Company, including but not limited to this Agreement or the Confidentiality Agreement (which breach or default, if reasonably capable of cure, is not cured within two (2) business days after written notice thereof is received by Executive or, if reasonably capable of cure but not within two (2) business days, the Executive shall not have commenced cure in good faith within such two (2) business days and completed such cure as promptly as reasonably practical thereafter);

(iii) is convicted of, or pleads *nolo contendere* with respect to, a felony; or

(iv) engaged in an act of gross negligence or willful failure to perform Executive's duties or responsibilities, including the failure to follow in any material respect a lawful, properly adopted direction or written policy of the Board of Directors (which breach or default, if reasonably capable of cure, is not cured within ten (10) business days after written notice thereof or, if reasonably capable of cure but not within ten (10) business days, the Executive shall not have commenced cure in good faith within such ten (10) business days and completed such cure as promptly as reasonably practical thereafter).

(g) Good Reason Defmed. For purposes of this Agreement, the term "Good Reason" shall mean in the absence of the written consent of Executive:

(i) a material reduction in Executive's Base Salary by the Company;

10Septl8 6

(ii) a material diminution in Executive's authority, duties or responsibilities with respect to the Company, in each case, from those contemplated in Section 2 (other than isolated actions not taken in bad faith and remedied by the Company within the cure period set forth below); or,

(iii) any material breach by the Company of any material term or provision of this Agreement.

Notwithstanding the foregoing, in the event that Executive provides written notice of termination for Good Reason in reliance upon this Section 8(g), the Company shall have the opportunity to cure such circumstances within thirty (30) days of receipt of such notice. If Executive does not deliver to the Company a notice of termination within the thirty (30) day period after Executive has knowledge that an event constituting Good Reason has occurred, such event will no longer constitute Good Reason.

(h) Condition to Payment. All payments and benefits due to Executive under this Section 8 which are not otherwise required by law shall be contingent upon
(i) execution by Executive (or Executive's beneficiary or estate) of a general release of all claims in a form prescribed by the Board of Directors and such general release becoming effective in accordance with its terms no later than sixty (60) days following Executive's termination of employment, and (ii) Executive's continued adherence to the terms of the Confidentiality Agreement.

(i) No Other Severance. Executive hereby acknowledges and agrees that, other than the severance payment described in Section 8(c) and (e) hereof, upon termination, Executive shall not be entitled to any other severance under any Company benefit plan or severance policy generally available to the Company's employees or otherwise.

G) Survival. This Section 8 shall survive any termination or expiration of this Agreement.

9. **Application o f Section 409A.** Notwithstanding anything set forth in this Agreement to the contrary, to the extent required to avoid the imposition of additional taxes and penalties under Section 409A of the Code ("Section 409A"), amounts payable under this Employment Agreement will not be paid until Executive experiences a "separation of service" within the meaning of Section 409A.

(a) Furthermore, to the extent that Executive is a "specified employee" within the meaning of Section 409A as of the date of Executive's separation from service, no amount that constitutes a "deferral of compensation" (within the meaning of Section 409A) which is payable on account of Executive's separation from service shall be paid to Executive before the date (the "Delayed Payment Date") which is first day of the seventh month after the date of Executive's separation from service or, if earlier, the date of Executive's death following such separation from service. All such amounts that would, but for this Section 9(a), become payable prior to the Delayed Payment Date will be

\0Septl8 7

accumulated and paid on the Delayed Payment Date.

(b) Company intends that income provided to Executive pursuant to this Agreement will not be subject to taxation under Section 409A. The provisions of this Agreement shall be interpreted and construed in favor of satisfying any applicable requirements of Section 409A (including provisions exempting certain payments from Section 409A). However, Company does not guarantee any particular tax effect for income provided to Executive pursuant to this Agreement.

(c) The reimbursement of expenses or in-kind benefits provided pursuant to this Agreement shall be subject to the following conditions: (i) the expenses eligible for reimbursement or in-kind benefits in one taxable year shall not affect the expenses eligible for reimbursement or in-kind benefits in any other taxable year; (ii) the reimbursement of eligible expenses or in-kind benefits shall be made promptly, subject to Company's applicable policies, but in no event later than the end of the year after the year in which such expense was incurred; and (iii) the right to reimbursement or in-kind benefits shall not be subject to liquidation or exchange for another benefit.

(d) For purposes of Section 409A, the right to a series of installment payments under this Agreement shall be treated as a right to a series of separate payments.

10. **Confidentiality Agreement.** Simultaneous with the execution and delivery of this Agreement, the Company and the Executive shall execute and deliver the Confidentiality Agreement attached hereto as Attachment A incorporated herein by reference. The Confidentiality Agreement shall survive any termination of this Agreement in accordance with the terms of the Confidentiality Agreement.

11. **Indemnification.** The Company will indemnify Executive in Executive's capacity as an officer of the Company to the fullest extent permitted by the certificate of incorporation and bylaws of the Company.

12. **Withholding taxes.** Executive acknowledges and agrees that the Company may directly or indirectly withhold from any payments under this Agreement all federal, state, city or other taxes that will be required pursuant to any law or governmental regulation.

13. **Effect of Prior Agreements.** This Agreement, together with the Confidentiality Agreement and the Executive Incentive Plan and related participation unit award documentation constitute the sole and entire agreements and understandings between Executive and the Company with respect to the matters covered hereby and thereby, and there are no other promises, agreements, representations, warranties or other statements between Executive and the Company in respect to such matters not expressly set forth in these agreements. These agreements supersede all prior and contemporaneous agreements, understandings or other arrangements, whether written or oral, concerning the subject matter thereof.

14. **Notices.** Any notice required, permitted, or desired to be given pursuant to any of the provisions of this Agreement shall be deemed to have been sufficiently given or served for all purposes when faxed, when delivered by hand, or received by registered or certified mail, postage prepaid, or by nationally recognized overnight courier service addressed to the party to receive such notice at the following address or any other address substituted therefor by notice pursuant to these provisions:

If to the Companies, at:

Mirion Technologies, Inc.
3000 Executive Parkway, Suite 222 San Ramon, CA
94583
Attention: General Counsel Telephone: (925)
543-0800

Facsimile: (925) 543-0808 with copies to:

Charterhouse Capital Partners LLP 7th Floor, Warwick
Court Paternoster Square
London EC4M7DX
Attn: Chris Warren
Telephone: +44 (0)20 7334 5300

Facsimile: +44 (0)20 7334 5344 If to Executive, at:

Emmanuelle Lee

____

15. **Assignability.** The obligations of Executive may not be delegated and Executive may not, without the Company's written consent thereto, assign, transfer, convey, pledge, encumber, hypothecate or otherwise dispose of this Agreement or any interest herein. Any such attempted delegation or disposition shall be null and void and without effect. The Company and Executive agree that this Agreement and all of the Company's rights and obligations hereunder may be assigned or transferred by the Company to and may be assumed by and become binding upon and may inure to the benefit of any affiliate of or successor to the Company. The term "successor" shall mean any other corporation or other business entity which, by merger, consolidation, purchase of the assets, or otherwise, acquires all or a material part of its assets. Any assignment by the

Company of its rights or obligations hereunder to any affiliate of or successor to the Company shall not be a termination of employment for purposes of this Agreement.

16. **Modification.** This Agreement may not be modified or amended except in writing signed by the parties. No term or condition of this Agreement will be deemed to have been waived except in writing by the party charged with waiver. A waiver will operate only as to the specific term or condition waived and will not constitute a waiver for the future or act on anything other than that which is specifically waived.

17. **Governing Law.** This Agreement has been executed and delivered in the State of California and its validity, interpretation, performance and enforcement will be governed by the laws of that state applicable to contacts made and to be performed entirely within that state.

18. **Scverability.** All provisions of this Agreement are intended to be severable. In the event any provision or restriction contained herein is held to be invalid or unenforceable in any respect, in whole or in part, such finding will in no way affect the validity or enforceability of any other provision of this Agreement. The parties hereto further agree that any such invalid or unenforceable provision will be deemed modified so that it will be enforced to the greatest extent permissible under law, and to the extent that any court of competent jurisdiction determines any restriction herein to be unreasonable in any respect, such court may limit this Agreement to render it reasonable in the light of the circumstances in which it was entered into and specifically enforce this Agreement as limited.

19. **No Waiver.** Except as specifically contemplated in this Agreement, no course of dealing or any delay on the part of the Company or Executive in exercising any rights hereunder shall operate as a waiver of any such rights. No waiver of any default or breach of this Agreement shall be deemed a continuing waiver of any other breach or default.

20. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original by the party executing the same but all of which together will constitute one and the same instrument.

21. **Binding Arbitration.**

(a) Generally. Executive and the Company hereby agree that any controversy or claim arising out of or relating to this Agreement, the employment relationship between Executive and the Company, or the termination thereof, including the arbitrability of any controversy or claim, which cannot be settled by mutual agreement will be finally settled by binding arbitration in accordance with the Federal Arbitration Act (or if not applicable, the applicable state arbitration law) as follows: Any party who is aggrieved will deliver a notice to the other party setting forth the specific points in dispute. Any points remaining in dispute twenty (20) days after the giving of such notice may, upon ten (10) days' notice to the other party, be submitted to arbitration in San Francisco, California, to the American Arbitration Association, before a single arbitrator appointed in accordance with the Employment Arbitration Rules and Mediation Procedures of the American Arbitration Association ("AAA") (available at www.adr.org), as such procedures and rules may be amended from time to time and modified only as herein expressly provided. The arbitrator may enter a default decision against any party who fails to participate in the arbitration proceedings. The parties acknowledge and agree that they retain the right to seek injunctive relief pursuant to the AAA Rules. Any provisional remedy which would be available from a court oflaw shall be available from the arbitrator to the parties to this Agreement pending arbitration. Either party may make an application to the arbitrator seeking injunctive relief to maintain the status quo until such time as the arbitration award is rendered or the controversy is otherwise resolved.

(b) Binding Effect. The decision of the arbitrator on the points in dispute will be final, unappealable and binding, and judgment on the award may be entered in any court having jurisdiction thereof. The parties agree that this provision has been adopted by the parties to rapidly and inexpensively resolve any disputes between them and that this provision will be grounds for dismissal of any court action commenced by either party with respect to this Agreement, other than post-arbitration actions seeking to enforce an arbitration award.

(c) Fees and Expenses. Except as otherwise provided in this Agreement or by law, the arbitrator will be authorized to apportion its fees and expenses as the arbitrator deems appropriate and the Company will bear the fees and expenses of the arbitration but the arbitrator will be authorized to award the prevailing party its fees and expenses (including attorney's fees). In the absence of such apportionment or award, each party will bear the fees and expenses of its own attorney.

(d) Confidentiality. The parties will keep confidential, and will not disclose to any person, except as may be required by law, the existence of any controversy under this Section 21, the referral of any such controversy to arbitration or the status or resolution thereof. In addition, the confidentiality restrictions set forth in the Confidentiality Agreement shall continue in full force and effect.

(e) Waiver. Executive acknowledges that arbitration pursuant to this agreement includes all controversies or claims of any kind (e.g., whether in contract or in

tort, statutory or common law, legal or equitable) now existing or hereafter arising under any federal, state, local or foreign law, including, but not limited to, the Age Discrimination in Employment Act, Title Vll of the Civil Rights Act of 1964, the Civil Rights Act of 1866, the Employee Retirement Income Security Act, the Family and Medical Leave Act, the Americans With Disabilities Act and all similar federal, state and local laws, and Executive hereby waives all rights thereunder to have a judicial tribunal and/or a jury determine such claims.

(f) Acknowledgment. Executive acknowledges that before entering into this Agreement, Executive has had the opportunity to consult with any attorney or other advisor of Executive's choice, and that this provision constitutes advice from the Companies to do so if Executive chooses. Executive further acknowledges that Executive has entered into this Agreement of Executive's own free will, and that no promises or representations have been made to Executive by any person to induce Executive to enter into this Agreement other than the express terms set forth herein. Executive further acknowledges that Executive has read this Agreement and understands all of its terms, including the waiver of rights set forth in Section 21 (e).

[THE REMAINDER OF THIS f AGE LEFT INTENTIONALLY BLANK]

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the day written above.

MIRION TECHNOLOGIES, INC.

By: /s/ Thomas Logan
Name: Thomas D. Logan Title: Chief Executive Officer

EXECUTIVE
/s/ Emmanuelle Lee

Emmanuelle Lee

EXHIBIT A

CONFIDENTIALITY, NON- INTERFERENCE AND INTELLECTUAL PROPERTY AGREEMENT

CONFIDENTIALITY, NON-INTERFERENCE AND INTELLECTUAL PROPERTY AGREEMENT (this "Agreement"), dated as of September 15, 2018 (the "Effective Date"), among Mirion Technologies, Inc., a Delaware corporation (the "Company") and Emmanuelle Lee ("Executive").

WHEREAS, for the purpose of this Agreement, the Company and any direct and indirect subsidiaries of the Company will be collectively referred to as the "Companies."

WHEREAS, the Companies are currently engaged in the business of, among other things, radiation measurement and detection, including (but not limited to) designing, manufacturing, distributing, and selling products that detect, monitor and identify radiation, as well as other products which protect people and goods from nuclear and radiological risks.

WHEREAS, Executive has been offered employment with the Company, and has entered into an employment agreement dated of even date herewith with the Company (the "Employment Agreement"). In such role, Executive will receive specific confidential information and training relating to the businesses of the Companies, which confidential information and training is necessary to enable Executive to perform Executive's duties and to receive future compensation. Executive will play a significant role in the development and management of the businesses of the Companies and will be entrusted with the Companies' confidential information relating to the Companies, the Companies' customers, manufacturers, distributors and others.

WHEREAS, Executive acknowledges that during the course of Executive's employment with the Company, Executive will be involved in the current and future businesses of the Companies, as set forth above.

WHEREAS, it is a condition to the commencement of Executive's employment by the Company that Executive execute and deliver this Agreement.

NOW, THEREFORE, it is mutually agreed as follows:

1. Confidentiality.

(a) Executive shall not, during the term of Executive's employment with the Company or at any time thereafter, directly or indirectly, divulge, use, furnish, disclose, exploit or make available to any person or entity, whether or not a competitor of the Companies, any Unauthorized disclosure of Confidential Information.

As used herein, the term:

"Confidential Information" shall mean trade secrets, confidential or proprietary information, and all other information, documents or materials, relating to, owned, developed or possessed by either of the Companies, whether in tangible or intangible form. Confidential Information includes, but is not limited to, (i) financial information, (ii) products, (iii) product and service costs, prices, profits and sales, (iv) new business, technical or other ideas, proposals, plans and designs, (v) business strategies, (vi) product and service plans, (vii) marketing plans and studies, (viii) forecasts, (ix) budgets, (x) projections, (xi) computer programs, (xii) data bases and the documentation (and information contained therein), (xiii) computer access codes and similar

information, (xiv) source codes, (xv) know-how, technologies, concepts and designs, including, without limitation, patent applications, (xvi) research prnjects and all information connected with research and development efforts, (xvii) records, (xviii) business relationships, methods and recommendations, (xix) existing or prospective client, customer, vendor and supplier _information (including, but not limited to, identities, needs, transaction histories, volumes, characteristics, agreements, prices, identities of individual contacts, and spending, preferences or habits), (xx) training manuals and similar materials used by the Companies in conducting its business operations, (xxi) skills, responsibilities, compensation and personnel files of employees, directors and independent contractors of either of the Companies, (xxii) competitive analyses, (xxiii) contracts with other parties, (xxiv) product formulations, and (xxv) other confidential or proprietary information that has not been made available to the general public by the senior management of either of the Companies. Confidential Information shall not include information that (I) is or becomes generally available to the public through no act or omission on the part of Executive, (II) is hereafter received on a non-confidential basis by Executive from a third party who has the lawful right to disclose such information, or (III) Executive is required to disclose pursuant to court order or law.

"Unauthorized" shall mean: (i) in contravention of the policies or procedures of either of the Companies; (ii) otherwise inconsistent with any measures taken by either of the Companies to protect its interests in the Confidential Information; (iii) in contravention of any lawful instruction or directive, either written or oral, of the Board of Directors, or an officer or employee of either of the Companies empowered to issue such instruction or directive; (iv) in contravention of any duty existing under law or contract; or (v) to the detriment of either of the Companies.

(b) Executive further agrees to take all reasonable measures to prevent unauthorized persons or entities from obtaining or using Confidential Information. Promptly upon request or upon termination, for any reason, of Executive's employment with the Companies, Executive agrees to deliver to the Companies all property and materials within Executive's possession or control which belong to either of the Companies or which contain Confidential Information.

Nothing in this Agreement shall be construed as a waiver by any of the Companies of any rights that they might have under any applicable state and federal statutes, laws, or common law doctrines that afford protection to trade secrets and other business information/materials ("Trade Secret Laws"). It is understood and agreed that Executive may never use or divulge any information/materials that constitute a "trade secret" of any of the Companies (except in furtherance of Executive's duties as an employee of the Company) under the applicable Trade Secret Laws.

2. Non-Interference with Employees. During the term of Executive's employment with the Company and for a term of one (1) year commencing on the effective date of termination of Executive's employment with the Company (the "Non Interference Period"), Executive shall not interfere with the business of the Companies by soliciting, diverting, enticing away, or in any

other manner persuading, or attempting to do any of the foregoing, any person who is an officer, employee or consultant of any of the Companies to accept employment with a third party.

3. Non-Solicitation of Customers.

(a) Executive shall not use the Company's Confidential Information to directly or indirectly solicit, divert, entice away, or in any other manner persuade, or attempt to do any of the foregoing, on (i) any actual or prospective customer of any of the Companies to become a customer of any third party engaged in a Restricted Business or (ii) any customer or supplier to cease doing business with any of the Companies. A "prospective customer" for purposes of this paragraph is a potential customer of any of the Companies that has, with Executive's actual knowledge, made substantiv,e contact with any of the Companies during Executive s employment.

(b) Because it is impossible to know which business or operations Executive will participate in during Executive's employment by the Company, Executive agrees that a reasonable definition of "Restricted Business" shall mean any businesses or operations engaged in, or (with the actual knowledge of Executive) proposed to be engaged in, by the Companies during Executive's employment with the Company. Executive also acknowledges that the Restricted Business is international in scope. Accordingly, Executive agrees that the "Restricted Area" shall be North America, Europe and Asia.

4. Intellectual Properly. Executive agrees that during the term of Executive's employment with the Company, any and all inventions, discoveries, innovations, writings, domain names, improvements, trade secrets, designs; drawings, business processes, secret processes and know-how, whether or not patentable or a copyright or trademark, which Executive may create, conceive, develop or make, either alone or in conjunction with others and related or in any way connected with the Companies, their strategic plans, products, processes, apparatus or business now or hereafter carried on by the Companies (collectively, "Inventions"), shall be fully and promptly disclosed to the Company and shall be the sole and exclusive property of the Companies (as they shall determine) as against Executive or any of Executive's assignees. Regardless of the status of Executive's employment by the Company, Executive and Executive's heirs, assigns and representatives shall promptly assign to the Company any and all right, title and interest in and to such Inventions made during the term of Executive's employment by the Company or within six months thereafter. Except as set forth on Schedule 1 to this Agreement, there are no Inventions with respect to any of the Companies conceived of, developed or made by Executive before the date of this Agreement. •

Whether during or after Executive's employment with the Company, Executive further agrees to execute and acknowledge all papers and to do, at the Company's expense, any and all other things necessary for or incident to the applying for, obtaining and maintaining of such letters patent, copyrights, trademarks or other intellectual property rights, as the case may be, and to execute, on request, all papers necessary to assign and transfer such Inventions, copyrights, patents, patent applications and other intellectual property rights to the Company, their successors and assigns (as they shall determine). In the event that the Company is unable, after reasonable efforts and, in any event, after ten (I 0) business days, to secure Executive's signature on a written assignment to the Company, of any application for letters patent, trademark registration or to any common law or statutory copyright or other property right therein, whether because of Executive's

physical or mental incapacity, or for any other reason whatsoever, Executive irrevocably designates and appoints the Secretary of the Company as Executive's attorney-in-fact to act on Executive's behalf to execute and file any such applications and to do all lawfully permitted acts to further the prosecution or issuance of such assignments, letters patent, copyright or trademark.

This Agreement does not apply to an Invention that qualifies fully as a non assignable invention under the provisions of Section 2870 of the California Labor Code. Executive acknowledges that a condition for an Invention to qualify fully as a non-assignable invention under the provisions of Section 2870 of the California Labor Code is that the invention must be protected under patent laws. Executive has reviewed the notification in Schedule 2 (Limited Exclusion Notification) and agrees that Executive's signature on this Agreement acknowledges receipt of the notification.

5. No Right to Continued Employment. Nothing in this Agreement shall confer upon Executive any right to continue in the employ of the Company or shall interfere with or restrict in any way the right of the Company, subject to the terms of the Employment Agreement, to discharge Executive at any time for any reason whatsoever, with or without cause.

6. No Conflicting Agreements. Executive warrants that Executive is not bound by the terms of a confidentiality agreement, non-competition or other agreement with a third party that would conflict with Executive's obligations hereunder or under the Employment Agreement.

7. Remedies.

(a) In the event of breach or threatened breach by Executive of any provision hereof, the Company shall be entitled to (i) temporary, preliminary and permanent injunctive relief and without the posting of any bond or other security, (ii) damages and an equitable accounting of all earnings, profits and other benefits arising from such violation, (iii) recovery of all attorney's fees and costs incurred by the Companies in obtaining such relief, (iv) cessation of, and repayment by Executive to the Companies of, any severance benefits payable or paid to Executive pursuant to any agreement with the Companies, including pursuant to any employment, stock repurchase, severance or benefit agreement, plan or program of any of the Companies or between Executive and any of the Companies, and (v) any other legal and equitable relief to which either of them may be entitled, including any and all monetary damages which the Companies may incur as a result of said breach or threatened breach. The Companies may pursue any remedy available, including declaratory relief, concurrently or consecutively in any order, and the pursuit of one such remedy at any time will not be deemed an election of remedies or waiver of the right to pursue any other remedy.

(b) The period of time during which the restrictions set fo11h in Sections 2 and 3 hereof will be in effect will be extended by the length of time during which Executive is in breach of the terms of those provisions as determined by any court of competent jurisdiction on the Company's application for injunctive relief.

8. Early Resolution Conference. This Agreement is· understood to be clear and enforceable as written and is executed by both parties on that basis. However, should the Company or Executive determine to later challenge any provision as unclear, unenforceable or inapplicable

to any activity, the Company or Executive will first notify each other in writing and meet with a representative of the Company and a neutral mediator (if the Company elects to retain one at their expense) to discuss resolution of any dispute between the parties with respect to such challenge. Executive will provide this notification at least fourteen (14) days before Executive engages in any activity on behalf of a Restricted Business or engages in other activity that could foreseeably fall within a questioned restriction.

9. Successors and Assigns. This Agreement shall be binding upon Executive and Executive's heirs, assigns and representatives and the Company and its successors and assigns, including without limitation any entity to which substantially all of the assets or the business of the Company are sold or transferred. The obligations of Executive are personal to Executive and shall not be assigned by Executive.

10. Severability. If an arbitrator or court of law holds any provision of this Agreement to be illegal, invalid or unenforceable, (a) that provision shall be deemed amended to provide Company the maximum protection permitted by applicable law and (b) the legality, validity and enforceability of the remaining provisions of this Agreement shall not be affected.

11. Notices. Any notice required or pennitted to be given under this Agreement shall be in writing and be deemed given when delivered by hand or received by registered or certified mail, postage prepaid, or by nationally reorganized overnight courier service addressed to the party to receive such notice at the following address or any other address substituted therefor by notice pursuant to these provisions:

If to the Company, at:

Mirion Technologies, Inc.
3000 Executive Parkway, Suite 222 San Ramon, CA
94583
Attention: General Counsel Telephone: (925)
543-0800
Facsimile: (925) 543-0808

with copies to:

Charterhouse Capital Partners LLP 7th Floor, Warwick
Court Paternoster Square
London EC4M7DX
Attn: Chris Warren
Telephone: +44 (0)20 7334 5300

Facsimile: +44 (0)20 7334 5344 If to Executive, at:

Emmanuelle Lee

12. Amendment. No provision of this Agreement may be modified, amended, waived or discharged in any manner except by a written instrument executed by the Company and Executive.

13. Entire Agreement. This Agreement constitutes the entire agreement of the parties hereto with respect to the subject matter hereof, and supersedes all prior agreements and understandings of the parties hereto, oral or written, with respect to the subject matter hereof, however, if any portion of this Agreement is determined to be unenforceable by a court of law, then solely the appropriate conflicting provisions of any other agreement binding upon Executive shall control.

14. Waiver, etc. The failure of the parties to enforce at any time any of the provisions of this Agreement shall not be deemed or construed to be a waiver of any such provision, nor in any way affect the validity of this Agreement or any provision hereof or the right of the parties to enforce thereafter each and every provision of this Agreement. No waiver of any breach of any of the provisions of this Agreement by the parties shall be effective unless set forth in a written instrument executed by the party at issue, and no waiver of any such breach shall be construed or deemed to be a waiver of any other or subsequent breach.

15. Applicable Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California applicable to contracts made and to be wholly performed therein without reference to conflicts of law principles, except as otherwise provided.

16. Binding Arbitration.

(a) Generally. Executive and the Company hereby agree that any controversy or claim arising out of or relating to this Agreement, the employment relationship between Executive and the Company, or the termination thereof, including the arbitrability of any controversy or claim, which cannot be settled by mutual agreement will be finally settled by binding arbitration in accordance with the Federal Arbitration Act (or if not applicable, the applicable state arbitration law) as follows: Any party who is aggrieved will deliver a notice to the other party setting forth the specific points in dispute. Any points remaining in dispute twenty
(20) days after the giving of such notice may, upon ten (10) days' notice to the other party, be submitted to arbitration in San Francisco, California, to the American Arbitration Association, before a single arbitrator appointed in accordance with the Employment Arbitration Rules and Mediation Procedures of the American Arbitration Association, as such procedures and rules may be amended from time to time and modified only as herein expressly provided. The arbitrator may enter a default decision against any party who fails to participate in the arbitration proceedings.

(b) Binding Effect. The decision of the arbitrator on the points in dispute will be final, unappealable and binding, and judgment on the award may be entered in any court having jurisdiction thereof. The parties agree that this provision has been adopted by the parties to rapidly and inexpensively resolve any disputes between them and that this provision will be grounds for

dismissal of any court action commenced by either party with respect to this Agreement, other than post-arbitration actions seeking to enforce an arbitration award.

(c) Fees and Expenses. Except as otherwise provided in this Agreement or by law, the arbitrator will be authorized to apportion its fees and expenses as the arbitrator deems appropriate and the Company will bear the fees and expenses of the arbitration but the arbitrator will be authorized to award the prevailing party its fees and expenses (including attorney's fees). In the absence of such apportionment·or award, each party will bear the fees and expenses of its own attorney.

(d) Confidentiality. The parties will keep confidential, and will not disclose to any person, except as may be required by law, the existence of any controversy under this Section 16, the referral of any such controversy to arbitration or the status or resolution thereof. In addition, the confidentiality restrictions set forth in the Confidentiality Agre¥ment shall continue in fuH force and effect.

(e) Waiver. Executive acknowledges that arbitration pursuant to this agreement includes all controversies or claims of any kind (e.g., whether in contract or in tort, statutory or common law, legal or equitable) now existing or hereafter arising under any federal, state, local or foreign law, and Executive hereby waives all rights thereunder to have a judicial tribunal and/or a jury determine such claims.

(f) Acknowledgment. Executive acknowledges that before entering into this Agreement, Executive has had the opportunity to consult with any attorney or other advisor of Executive's choice, and that this provision constitutes advice from the Companies to do so if Executive chooses. Executive further acknowledges that Executive has entered into this Agreement of Executive's own free will, and that no promises or representations have been made to Executive by any person to induce Executive to enter into this Agreement other than the express terms set forth herein. Executive further acknowledges that Executive has read this Agreement and understands all of its terms, including the waiver ofrights set forth in Section 16(e).

[THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK]

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the day written above.

MIRION TECHNOLOGIES, INC.

By:
Name: Thomas D. Logan Title: Chief Executive Officer

EXECUTIVE

Emmanuelle Lee

Schedule 1 Inventions

PRIOR INVENTIONS

Check one of the following:

_x,__ NO PRIOR INVENTIONS EXIST.

OR

YES, PRIOR INVENTIONS EXIST AS DESCRIBED BELOW (include basic description of each prior Invention):

Schedule 2

LIMITED EXCLUSION NOTIFICATION TO EMPLOYEES IN CALIFORNIA

THIS IS TO NOTIFY you in accordance with Section 2872 of the California Labor Code that the foregoing Agreement between you and Company does not require you to assign or offer to assign to Company any invention that you developed entirely on your own time without using Company's equipment, supplies, facilities or trade secret information except for those inventions that either:

(1) Relate at the time of conception or reduction to practice of the invention to Company's business, or actual or demonstrably anticipated research or development of Company; or

(2) Result from any work performed by you for Company.

To the extent a provision in the foregoing Agreement purports to require you to assign an invention otherwise excluded from the preceding Section, the provision is against the public policy of California and is unenforceable.

This limited exclusion does not apply to any patent or invention covered by a contract between Company and the United States or any of its agencies requiring full title to a patent or invention to be in the United States.

AMENDMENT NO. 1 TO EMPLOYMENT AGREEMENT

This AMENDMENT NO. 1 TO EMPLOYMENT AGREEMENT (this "Amendment") is entered into this 27th day of December 2021 (the "Effective Date"), by and between MIRION TECHNOLOGIES, INC., a Delaware corporation (the "Company"), and EMMANUELLE LEE ("Executive") (each of Executive and the Company, a "Party" and collectively, the "Parties").

WHEREAS, Executive has been employed by the Company pursuant to the terms of that certain Employment Agreement, by and between Executive and the Company, dated as of September 15, 2018 (the "Agreement");

WHEREAS, the Company desires to employ Executive as the Chief Legal Officer and Chief Compliance Officer and for Executive to serve as Chief Legal Officer and Chief Compliance Officer of the Company and wishes to acquire and be assured of Executive's services as of and after the Effective Date on the terms and conditions hereinafter set forth; and

WHEREAS, Executive desires to be employed by the Company as the Chief Legal Officer and Chief Compliance Officer and to perform and to serve the Company on the terms and conditions hereinafter set forth.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the parties, the Company and Executive hereby agree as follows:

1. **AMENDMENTS**

(a) *Section 8(c) is hereby deleted and replaced in its entirety with the following*:

Termination Without Cause; Termination Without Cause in Connection with a Change in Control. If Executive's employment is terminated by the Company at any time during the Employment Period without Cause (with certain enhancements pursuant to Section 8(c)(i) if such termination occurs within twelve (12) months immediately following a Change in Control (as such term is defined in the Incentive Plan) that occurs after January 1, 2022), Executive shall be entitled to receive Executive's Base Salary through the date of termination as well as any accrued benefits through the date of termination which may be owing in accordance with the Company's policies. All other Company obligations to Executive pursuant to this Agreement will become automatically terminated and completely extinguished. Upon termination without Cause, Executive will also be entitled to the following from the Company: (i) payment of an amount equal to Executive's then current Base Salary for a period of twelve (12) months following Executive's termination (the "Severance Period"), payable in accordance with the usual payroll policies in effect at the Company as if Executive was employed at the time, commencing on the first payroll date occurring sixty (60) days from the date of termination; *provided however* that, if Executive's termination of employment pursuant to this Section 8(c) occurs within twelve (12) months immediately following a Change in Control that occurs after

January 1, 2022, Executive shall instead be entitled to one (1) times the sum of (A) her Base Salary and (B) her target amount of her Incentive Bonus (the "Target Bonus"), which amount shall be paid in equal installments over the Severance Period in accordance with the usual payroll policies in effect at the Company as if Executive was employed at the time, commencing on the first payroll date occurring sixty (60) days from the date of termination; *provided*, *further that* any such payments under this Section 8(c)(i) that otherwise would be paid prior to the date that the release contemplated by Section 8(h) (the "Release") becomes effective instead shall be paid within fifteen (15) business days after such effective date, and the remaining such payments shall be paid over the remainder of the Severance Period; *provided*, *further*, that if the period during which Executive may execute and revoke the Release begins in one calendar year and ends in the next calendar year, then any such payments that otherwise would be paid in such first calendar year instead shall be paid during the first fifteen business days of such next calendar year; (ii) a pro rata portion of Executive's Incentive Bonus, if any, for the applicable period during the fiscal year ending on the date of termination (which portion of the Incentive Bonus shall be reasonably determined by the Board of Directors at the end of the applicable bonus period), payable at the same time as such payment would be made during Executive's regular employment with the Company; and (iii) continued payment by the Company, for a period equal to the lesser of (A) the Severance Period and (B) such time that Executive commences employment with a new employer and becomes eligible to participate in that employer's health care benefits plan, of the group health continuation coverage premiums for Executive and Executive's eligible dependents under Title X of the Consolidated Budget Reconciliation Act of 1985, as amended ("COBRA") provided that Executive elects to continue and remains eligible for these benefits under COBRA. Notwithstanding the foregoing, if the Company determines, in its sole discretion, that the payment of the COBRA premiums would result in a violation of the nondiscrimination rules of Section 105(h)(2) of the Internal Revenue Code of 1986, as amended or any statute or regulation of similar effect (including but not limited to the 2010 Patient Protection and Affordable Care Act, as amended by the 2010 Health Care and Education Reconciliation Act), then in lieu of reimbursing the COBRA premiums, the Company, in its sole discretion, may elect to instead pay Executive on the first day of each month, a fully taxable cash payment equal to the COBRA premiums for that month, subject to applicable tax withholdings (such amount, the "Special Severance Payment"), for the remainder of the Severance Period. Executive may, but is not obligated to, use such Special Severance Payment toward the cost of COBRA premiums.

(b) *Section 8(e) is hereby deleted and replaced in its entirety with the following*:

Termination by Executive for Good Reason; Termination by Executive for Good Reason in Connection with a Change in Control. Executive may voluntarily resign Executive's position with Company for Good Reason (as defined below), at any time on sixty (60) days' advance written notice. In the event of Executive's resignation for Good Reason (with certain enhancements pursuant to Section 8(e)(i) if such termination occurs within twelve (12) months immediately following a Change in Control that occurs after January 1, 2022), Executive will be entitled to receive Executive's Base Salary through the date of termination, and any accrued benefits through the date of termination which may be owing in accordance with the Company's

policies. All other Company obligations to Executive pursuant to this Agreement will become automatically terminated and completely extinguished. Upon termination for Good Reason, Executive shall also be entitled to the following from the Company: (i) payment of an amount equal to Executive's then current Base Salary for the Severance Period, payable in accordance with the usual payroll policies in effect at the Company as if Executive was employed at the time, commencing on the first payroll date occurring sixty (60) days from the date of termination; *provided however* that, if Executive's termination of employment pursuant to this Section 8(e) occurs within twelve (12) months immediately following a Change in Control that occurs after January 1, 2022, Executive shall instead be entitled to one (1) times the sum of (A) her Base Salary and (B) her Target Bonus, which amount shall be paid in equal installments over the Severance Period in accordance with the usual payroll policies in effect at the Company as if Executive was employed at the time, commencing on the first payroll date occurring sixty (60) days from the date of termination; *provided*, *further that* any such payments under this Section 8(e)(i) that otherwise would be paid prior to the date that the Release becomes effective instead shall be paid within five (5) business days after such effective date, and the remaining such payments shall be paid over the remainder of the Severance Period; *provided*, *further*, that if the period during which Executive may execute and revoke the Release begins in one calendar year and ends in the next calendar year, then any such payments that otherwise would be paid in such first calendar year instead shall be paid during the first fifteen business days of such next calendar year; (ii) a pro rata portion of Executive's Incentive Bonus, if any, for the applicable period during the fiscal year ending on the date of termination (which portion of the Incentive Bonus shall be reasonably determined by the Board of Directors at the end of the applicable bonus period), payable at the same time as such payment would be made during Executive's regular employment with the Company; and (iii) continued payment by the Company, for a period equal to the lesser of (A) the Severance Period and (B) such time that Executive commences employment with a new employer and becomes eligible to participate in that employer's health care benefits plan, of the group health continuation coverage premiums for Executive and Executive's eligible dependents under COBRA provided that Executive elects to continue and remains eligible for these benefits under COBRA. Notwithstanding the foregoing, if the Company determines, in its sole discretion, that the payment of the COBRA premiums would result in a violation of the nondiscrimination rules of Section 105(h)(2) of the Internal Revenue Code of 1986, as amended or any statute or regulation of similar effect (including but not limited to the 2010 Patient Protection and Affordable Care Act, as amended by the 2010 Health Care and Education Reconciliation Act), then in lieu of reimbursing the COBRA premiums, the Company, in its sole discretion, may elect to instead pay Executive on the first day of each month, the Special Severance Payment, for the remainder of the Severance Period. Executive may, but is not obligated to, use such Special Severance Payment toward the cost of COBRA premiums.

(c) *A new Section 22 is hereby added as follows*:

Code Section 280G. To the extent that any of the payments and benefits provided for under this Agreement together with any payments or benefits under any other agreement or arrangement between the Company and Executive (collectively, the "Payments") would constitute a "parachute payment" within the meaning of Section 280G of the Code, the amount of such

Payments shall be reduced to the amount that would result in no portion of the Payments being subject to the excise tax imposed pursuant to Section 4999 of the Code if and only if such reduction would provide Executive with an after-tax amount greater than if there was no reduction. Unless the Company and Executive otherwise agree, any determination required under this Section 22 shall be made in writing in good faith by the Company's independent accounting firm or such other nationally or regionally recognized accounting firm selected by the Company (the "Accountants"), whose determination shall be conclusive and binding upon the Executive and the Company for all purposes. Any reduction shall be done in a manner that maximizes the amount to be retained by Executive, provided that to the extent any order is required to be set forth herein, then such reduction shall be applied in the following order: (i) payments that are payable in cash that are valued at full value under Treasury Regulation Section 1.280G-1, Q&A 24(a) will be reduced (if necessary, to zero), with amounts that are payable last reduced first; (ii) payments due in respect of any equity valued at full value under Treasury Regulation Section 1.280G-1, Q&A 24(a) will be reduced next (if necessary, to zero), with amounts that are payable or deliverable last reduced first; (iii) payments that are payable in cash that are valued at less than full value under Treasury Regulation Section 1.280G- 1, Q&A 24 will be reduced next (if necessary, to zero), with the highest values reduced first (as such values are determined under Treasury Regulation Section 1.280G-1, Q&A 24); (iv) payments due in respect of any equity valued at less than full value under Treasury Regulation Section 1.280G-1, Q&A 24 will be reduced next (if necessary, to zero), with the highest values reduced first (as such values are determined under Treasury Regulation Section 1.280G-1, Q&A 24); and (v) all other non-cash benefits not otherwise described in clauses (ii) or (iv) of this Section 22 will be next reduced pro rata. The Company and Executive shall furnish to the Accountants such information and documents as the Accountants may reasonably request in order to make a determination under this Section 22. The Company shall bear all costs that the Accountants may reasonably incur in connection with any calculations contemplated by this Section 22.

2. EFFECTIVENESS OF AMENDMENT; COUNTERPARTS

This Amendment shall become effective on the Effective Date. Except as amended by the terms of this Amendment, the Agreement shall remain in full force and effect in accordance with its terms. This Amendment may be executed by electronic transmission (*i.e.*, facsimile or electronically transmitted portable document (PDF) or DocuSign or similar electronic signature) and in counterparts any one of which need not contain the signature of more than one Party, but all such counterparts taken together will constitute one and the same instrument.

****

[*Remainder of Page Left Intentionally Blank*]

IN WITNESS WHEREOF, the parties hereto have duly executed this Amendment as of the date first written above.

MIRION TECHNOLOGIES, INC.

By: /s/ Thomas D. Logan Name: Thomas D. Logan
Title: Chief Executive Officer

EXECUTIVE

/s/ Emmanuelle Lee
Emmanuelle Lee

AMENDMENT NO. 2 TO EMPLOYMENT AGREEMENT

This AMENDMENT NO. 2 TO EMPLOYMENT AGREEMENT (this "Amendment") is entered into on August 7, 2023 (the "Effective Date"), by and between MIRION TECHNOLOGIES, INC., a Delaware corporation (the "Company"), and EMMANUELLE LEE ("Executive") (each of Executive and the Company, a "Party" and collectively, the "Parties").

WHEREAS, Executive has been employed by the Company pursuant to the terms of that certain Employment Agreement, by and between Executive and the Company, dated as of September 15, 2018 and first amended on December 27, 2021 (the "Agreement");

WHEREAS, the Company desires to continue to employ Executive as the Chief Legal Officer and Chief Compliance Officer and for Executive to serve as Chief Legal Officer and Chief Compliance Officer of the Company and wishes to acquire and be assured of Executive's services as of and after the Effective Date on the terms and conditions hereinafter set forth; and

WHEREAS, Executive desires to continue to be employed by the Company as the Chief Legal Officer and Chief Compliance Officer and to perform and to serve the Company on the terms and conditions hereinafter set forth.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the parties, the Company and Executive hereby agree as follows:

1. **AMENDMENTS**

Section 8(g) (Good Reason Defined) is hereby modified as follows:

A. Adding a new item (iii), as set forth below:

"(iii) the relocation of the Executive's principal place of employment to a location outside a 50 mile radius from its immediately prior location; provided that, for the avoidance of doubt, clause (iii) shall not give rise to Good Reason in the event the Executive is provided with a remote work arrangement including, without limitation, in lieu of relocation, or the Executive returns from a remote work location to the Executive's previous principal place of employment; or"; AND

B. renumbering item (iii) in the Agreement as item (iv).

2. **EFFECTIVENESS OF AMENDMENT; COUNTERPARTS**

This Amendment shall become effective on the Effective Date. Except as amended by the terms of this Amendment, the Agreement shall remain in full force and effect in accordance with its terms. This Amendment may be executed by electronic transmission (*i.e.*, facsimile or electronically transmitted portable document (PDF) or DocuSign or similar electronic signature)

and in counterparts any one of which need not contain the signature of more than one Party, but all such counterparts taken together will constitute one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have duly executed this Amendment as of the date first written above.

MIRION TECHNOLOGIES, INC.

By: /s/ Thomas Logan Name: Thomas D. Logan
Title: Chief Executive Officer

By: /s/ Emmanuelle Lee EXECUTIVE
Emmanuelle Lee

MIRION TECHNOLOGIES, INC. EXECUTIVE SEVERANCE PLAN

PARTICIPATION AGREEMENT

This PARTICIPATION AGREEMENT ("**Agreement**") is effective as of August 7, 2023 (the "**Effective Date**"), by and between Mirion Technologies, Inc., a Delaware corporation (the "**Company**"), [EMPLOYER] (the "**Employer**") and Alison Ulrich ("**Participant**"). Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Mirion Technologies, Inc. Executive Severance Plan (the "**Plan**").

WHEREAS, Participant is presently employed as the Chief Human Resources Officer of the Company; and

WHEREAS, the Company considers the establishment and maintenance of a sound and vital management team to be essential to protecting and enhancing the best interests of the Company and its stockholders; and

WHEREAS, the Compensation Committee of the Board of Directors of the Company has determined that it is in the best interests of the Company and its stockholders to secure Participant's continued services and to protect Participant in the case of certain terminations; and

WHEREAS, the Company and Participant have determined that it is in their respective best interests to enter into this Agreement on the terms and conditions as set forth herein.

NOW, THEREFORE, in consideration of the premises and the mutual covenants and promises contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree to the terms and conditions of the Plan and this Agreement.

Section 1. Participation in the Plan. As of the Effective Date, Participant shall be a "Participant" in the Plan for all purposes thereunder. Subject to the terms and conditions of the Plan, Participant shall be eligible to receive Severance Benefits under the Plan.
Participant hereby acknowledges that he/she has received a copy of the Plan and that Participant has read, reviewed and understood the requirements and terms contained within the Plan.

Section 2. Existing Arrangements. This Agreement and the Plan set forth the entire understanding between the parties hereto with respect to the subject matter hereof and supersedes all prior and contemporaneous oral and written agreements and discussions with respect to the subject matter hereof; provided, however, that to the extent that the Participant is party to an Employment Agreement (as defined in the Plan) that provides

for payments or other benefits in connection with a termination of employment that would be a Qualifying Termination (as defined in the Plan) that are greater than, or in addition to, the Severance Benefits to be provided to the Participant pursuant to the terms of the Plan, then the Participant shall receive the payments and benefits pursuant to the Employment Agreement and any greater, or additional Severance Benefits, provided that Participant shall not be entitled to any duplication of payments or benefits but rather the most advantageous (to the Participant) treatment of each payment or benefit (including with respect to the vesting of Equity Awards (as defined in the Plan), as applicable, per Section 9 of the Plan.

Section 3. Counterparts. This Agreement may be executed in separate counterparts, any one of which need not contain signatures of more than one party, but all of which taken together will constitute one and the same Agreement. Signatures transmitted via facsimile or PDF will be deemed the equivalent of originals.

[***REMAINDER OF PAGE INTENTIONALLY LEFT BLANK***]

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

MIRION TECHNOLOGIES, INC.

By: /s/ Thomas Logan
Name: Thomas Logan Title: CEO

PARTICIPANT

By: /s/ Alison Ulrich
Name: Alison Ulrich

MIRION TECHNOLOGIES, INC.
OMNIBUS INCENTIVE PLAN
GLOBAL RSU GRANT NOTICE

Mirion Technologies, Inc., a Delaware corporation (the "**Company**"), pursuant to its Omnibus Incentive Plan (the "**Plan**"), hereby grants to the individual listed below (the "**Participant**") an Award of RSUs indicated below, which RSUs shall be subject to vesting based on the Participant's continued employment or service with the Company or, if different, the Subsidiary or Affiliate employing or retaining the Participant (the "**Employer**"), as provided herein. This award of RSUs, together with any accumulated Dividend Equivalents as provided herein (the "**Award**") is subject to all of the terms and conditions as set forth herein, and in the Global RSU Agreement attached hereto as Exhibit A, including any country-specific appendix thereto (the "**Agreement**") and the Plan, each of which is incorporated herein by reference. Unless otherwise defined herein, the terms defined in the Plan shall have the same defined meanings in this Global RSU Grant Notice (the "**Notice**") and the Agreement.

Participant:	______________________
Grant Date:	______________________
Vesting Commencement Date:	______________________
Number of RSUs:	______________________
Vesting Schedule:	Subject to the terms of the Plan, the RSUs shall vest annually over three (3) years at the rate of 33.3% per year on each anniversary of the Vesting Commencement Date; provided, in each case (unless otherwise set forth in Section 3 of the Agreement), that the Participant remains continuously as an Employee or Consultant of the Company or the Employer throughout each such vesting date.

THE PARTICIPANT IS REQUIRED TO ACCEPT THIS AWARD ELECTRONICALLY BY ACCESSING THE E*TRADE FINANCIAL SERVICES, INC. (“E*TRADE”) WEBSITE AT WWW.ETRADE.COM. BY CLICKING ON THE “ACCEPT” BUTTON ON THE E*TRADE WEBSITE, THE PARTICIPANT ACCEPTS THIS AWARD AND AGREES TO BE BOUND BY THE TERMS OF THIS AGREEMENT (INCLUDING EXHIBIT A HERETO AND ANY APPENDICES) AND THE PLAN. THE PARTICIPANT FURTHER ACKNOWLEDGES THAT SUCH ELECTRONIC ACCEPTANCE OF THIS AGREEMENT SHALL HAVE THE SAME BINDING EFFECT AS A WRITTEN OR HARD COPY SIGNATURE. THE PARTICIPANT HAS REVIEWED THE PLAN, THIS NOTICE AND THE AGREEMENT IN THEIR ENTIRETY AND FULLY UNDERSTANDS ALL PROVISIONS OF THE PLAN, THIS NOTICE AND THE AGREEMENT. THE PARTICIPANT HEREBY AGREES TO ACCEPT AS FINAL AND BINDING ALL DECISIONS OR INTERPRETATIONS OF THE COMMITTEE UPON ANY QUESTIONS ARISING UNDER THE PLAN, THIS NOTICE OR THE AGREEMENT.

EXHIBIT A

MIRION TECHNOLOGIES, INC.
OMNIBUS INCENTIVE PLAN
GLOBAL RSU AGREEMENT

The Participant has been granted an Award (the "**Award**") of RSUs pursuant to the Mirion Technologies, Inc. Omnibus Incentive Plan (as may be amended from time to time, the "**Plan**"), the Global RSU Grant Notice (the "**Notice**") and this Global RSU Agreement, including any country-specific appendix attached hereto (collectively, this "**Agreement**"), dated as indicated in the Notice (the "**Grant Date**"). Except as otherwise indicated, any capitalized terms used but not defined herein shall have the meaning ascribed to such term in the Plan or in the Notice.

1. **Issuance of Shares.** Each RSU shall represent the right to receive one Share upon the vesting of such RSU, as determined in accordance with and subject to the terms of this Agreement, the Plan and the Notice. The number of RSUs is set forth in the Notice.

2. **Vesting Dates.** Subject to Section 3, the Award shall vest on the dates set forth in the Notice.

3. **Termination of Service.**

(a) Notwithstanding anything herein to the contrary, the treatment of RSUs underlying this Award upon the Participant's Termination of Service outside of, or in connection with, a Change of Control shall be governed by the terms of the Participant's employment agreement with the Company (the "Employment Agreement"), if any; provided however, in the event the Company at such time maintains a severance plan in which the Participant has become a participant in accordance with the terms and conditions of any such plan, including, but not limited to, by entering into a participation agreement upon the Participant's Termination of Service (the "Severance Plan"), and such Severance Plan provides for greater benefits than set forth in the Employment Agreement with respect to the treatment of RSUs underlying this Award, the Participant shall receive the greater benefit under the Severance Plan in lieu of the benefit under the Employment Agreement. In no event shall the Participant receive benefits with respect to the treatment of the RSUs underlying this Award under both the Employment Agreement and the Severance Plan.

(b) Except as set forth in Section 3(a), in the event of the Participant's Termination of Service for any reason, any RSUs that are not vested as of the date of such Termination of Service will be forfeited.

(c) For purposes of the Award, the Participant will be deemed to have experienced a Termination of Service as of the date the Participant is no longer actively providing services to

the Company, the Employer or any Subsidiary or Affiliate (regardless of the reason for such Termination of Service and whether or not later found to be invalid or in breach of labor laws in the jurisdiction where the Participant is providing services or the terms of the Participant's employment or service agreement, if any), and unless otherwise expressly provided in this Agreement or determined by the Company, the Participant's right to vest in the Award under the Plan, if any, will terminate as of such date and will not be extended by any notice period (e.g., the Participant's period of service would not include any contractual notice period or any period of "garden leave" or similar period mandated under employment laws in the jurisdiction where the Participant is employed or the terms of the Participant's employment agreement, if any). The Company shall have the exclusive discretion to determine when the Participant is no longer actively providing services for purposes of the Award (including whether the Participant may still be considered to be providing services while on a leave of absence).

4. **Leave of Absence**. If you go on a leave of absence, then the Company may adjust or suspend the vesting of the Award pursuant to the Company's Leave of Absence Policy, if any, then in effect.

5. **Competitive Behavior**. The Participant shall not, directly or indirectly, for a period of twelve (12) months after they are no longer employed by the Employer, engage either as proprietor, stockholder, partner, director, officer, employee or otherwise, in any business or enterprise that competes with the Employer, the Company or any of their affiliates or subsidiaries ("Noncompetition Obligation"). Notwithstanding anything in this Agreement to the contrary, the foregoing Noncompetition Obligation under this Section 5 shall apply to the fullest extent permissible under applicable law and shall not apply to any Participant who is a resident of the State of California.

The Participant shall not, directly or indirectly, for a period of twelve (12) months after they are no longer employed by the Employer, solicit for employment a then-current director, officer, or employee of the Employer, the Company or any of their affiliates or subsidiaries, or suggest or induce a then-current director, officer, or employee of the Employer, the Company or any of their affiliates or subsidiaries to resign their position.

6. **Change in Control**. In the event of a Change in Control, any unvested RSUs will be forfeited unless otherwise treated in accordance with Section 12(c)(i) or (ii) of the Plan, as determined by the Committee in its sole discretion.

7. **Voting Rights.** The Participant shall have no voting rights or any other rights as a shareholder of the Company with respect to the RSUs unless and until the Participant becomes the record owner of the Shares underlying the RSUs.

8. **Dividend Equivalents.** If a cash dividend is declared on Shares during the period commencing on the Grant Date and ending on the date on which the Shares underlying the RSUs are distributed to the Participant pursuant to this Agreement, the Participant shall be eligible to

receive an amount in Shares (a "**Dividend Equivalent**") equal to the dividend that the Participant would have received had the Shares underlying the RSUs been held by the Participant as of the time at which such dividend was declared. Each Dividend Equivalent will be paid to the Participant in Shares as soon as reasonably practicable (and in no event later than 45 days) after the applicable vesting date of the corresponding RSUs. For clarity, no Dividend Equivalent will be paid with respect to any RSUs that are forfeited.

9. **Distribution of Shares.** Subject to the provisions of this Agreement, upon the vesting of any of the RSUs, the Company shall deliver to the Participant, as soon as reasonably practicable (and in no event later than 45 days) after the applicable vesting date, one Share for each such RSU. Upon the delivery of Shares, such Shares shall be fully assignable, alienable, saleable and transferrable by the Participant; *provided* that any such assignment, alienation, sale, transfer or other alienation with respect to such Shares shall be in accordance with applicable securities laws and any applicable Company policy.

10. **Responsibility for Taxes.**

(a) The Participant acknowledges that, regardless of any action taken by the Company or , if different, the Subsidiary or Affiliate employing or retaining the Participant (the "**Employer**"), the ultimate liability for all income tax, social insurance, payroll tax, fringe benefits tax, payment on account or other tax-related items related to the Participant's participation in the Plan and legally applicable to the Participant ("**Tax-Related Items**") is and remains the Participant's responsibility and may exceed the amount actually withheld by the Company or the Employer. The Participant further acknowledges that the Company and/or the Employer (i) make no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the Award, including, but not limited to, the grant, vesting or settlement of the Award, the subsequent sale of Shares acquired upon settlement of the Award and the receipt of any dividends and/or Dividend Equivalents; and (ii) do not commit to and are under no obligation to structure the terms of the grant or any aspect of the Award to reduce or eliminate the Participant's liability for Tax-Related Items or achieve any particular tax result. Further, if the Participant is subject to Tax-Related Items in more than one jurisdiction, the Participant acknowledges that the Company and/or the Employer (or former employer, as applicable) may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

(b) Prior to any relevant taxable or tax withholding event, as applicable, the Participant agrees to make adequate arrangements satisfactory to the Company and/or the Employer to satisfy all Tax-Related Items. In this regard, the Participant authorizes the Company and/or the Employer, or their respective agents, at their discretion, to satisfy any applicable withholding obligations with regard to all Tax-Related Items in the manner determined by the Company and/or the Employer from time to time, which may include: (i) withholding from the Participant's wages or other cash compensation paid to the Participant by the Company and/or the Employer; (ii) requiring the Participant to remit the aggregate amount of such Tax-Related

Items to the Company in full, in cash or by check, bank draft or money order payable to the order of the Company or the Employer; (iii) through a procedure whereby the Participant delivers irrevocable instructions to a broker reasonably acceptable to the Committee to sell Shares obtained upon settlement of the Award and to deliver promptly to the Company an amount of the proceeds of such sale equal to the amount of the Tax-Related Items; (iv) by a "net settlement" under which the Company reduces the number of Shares issued on settlement of the Award by the number of Shares with an aggregate fair market value that equals the amount of the Tax-Related Items associated with such settlement, provided, however, that if the Participant is a Section 16 officer of the Company under the Exchange Act, then the Company will withhold from proceeds of the sale of Shares acquired at vesting of the Award, unless the use of such withholding method is inadvisable under applicable laws or has materially adverse accounting consequences, in which case, the withholding obligation for Tax Obligations, if any, may be satisfied by one or a combination of methods (i), (ii) and (iii) above; or (v) any other method of withholding determined by the Company and permitted by applicable law.

(c) Depending on the withholding method, the Company or the Employer may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding rates or other applicable withholding rates, including maximum applicable rates, in which case the Participant may receive a refund of any over-withheld amount in cash and will have no entitlement to the equivalent number of Shares. If the obligation for Tax-Related Items is satisfied by withholding in Shares, for tax purposes, the Participant is deemed to have been issued the full number of Shares subject to the settled Award, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items.

(d) Finally, the Participant agrees to pay to the Company or the Employer any amount of Tax-Related Items that the Company or the Employer may be required to withhold or account for as a result of the Participant's participation in the Plan that cannot be satisfied by the means previously described. The Company may refuse to issue or deliver the Shares or the proceeds of the sale of Shares, if the Participant fails to comply with the Participant's obligations in connection with the Tax-Related Items.

11. **Nature of Grant.** In accepting the Award, the Participant acknowledges, understands and agrees that:

(a) the Plan is established voluntarily by the Company, it is discretionary in nature and it may be modified, amended, suspended or terminated by the Company at any time, to the extent permitted by the Plan;

(b) the grant of the Award is exceptional, voluntary and occasional and does not create any contractual or other right to receive future grants of RSUs, or benefits in lieu of RSUs, even if RSUs have been granted in the past;

(c) all decisions with respect to future Awards or other grants, if any, will be at the sole discretion of the Company;

(d) unless otherwise agreed with the Company in writing, the Award and the Shares subject to the Award, and the income from and value of same, are not granted as consideration for, or in connection with the service the Participant may provide as a director of any Affiliate;

(e) the Participant is voluntarily participating in the Plan;

(f) the Award and the Shares subject to the Award, and the income from and value of same, are not intended to replace any pension rights or compensation;

(g) the Award and the Shares subject to the Award, and the income from and value of same, are not part of normal or expected compensation for purposes of, including, without limitation, calculating any severance, resignation, termination, redundancy, dismissal, end-of-service payments, bonuses, holiday pay, long-service awards, pension or retirement or welfare benefits or similar mandatory payments;

(h) the future value of the underlying Shares is unknown, indeterminable and cannot be predicted with certainty;

(i) no claim or entitlement to compensation or damages shall arise from forfeiture of the Award resulting from a Termination of Service (for any reason whatsoever, whether or not later found to be invalid or in breach of employment laws in the jurisdiction where the Participant is employed or the terms of the Participant's employment agreement, if any); and

(j) neither the Company, the Employer nor any other Affiliate shall be liable for any foreign exchange rate fluctuation between the Participant's local currency and the United States ("**U.S.**") Dollar that may affect the value of the Award or of any amounts due to the Participant pursuant to the settlement of the Award or the subsequent sale of any Shares acquired upon settlement.

12. **No Advice Regarding Grant.** The Company is not providing any tax, legal or financial advice, nor is the Company making any recommendations regarding the Participant's participation in the Plan, or the Participant's acquisition or sale of the Shares underlying the Award. The Participant should consult with the Participant's own personal tax, legal and financial advisors regarding the Participant's participation in the Plan before taking any action related to the Plan.

13. **Data Privacy.** ***The Participant hereby explicitly and unambiguously consents to the collection, use and transfer, in electronic or other form, of the Participant's personal data as described in this Agreement and any other Award materials by and among, as applicable,***

the Employer, the Company, and any Subsidiary or Affiliate for the exclusive purpose of implementing, administering and managing the Participant's participation in the Plan.

The Participant understands that the Company and the Employer may hold certain personal information about the Participant, including, but not limited to, the Participant's name, home address and telephone number, e-mail address, date of birth, social insurance number, passport number or other identification number, salary, nationality, residency status, job title, any Shares or directorships held in the Company or any Subsidiary or Affiliate details of all Awards or any other entitlement to Shares awarded, canceled, exercised, vested, unvested or outstanding in the Participant's favor ("Data"), for the purpose of implementing, administering and managing the Plan.

*The Participant understands that Data may be transferred to E*TRADE, or such other stock plan service provider as may be selected by the Company in the future, which is assisting the Company in the implementation, administration and management of the Plan. The Participant understands that the recipients may be located in the United States, or elsewhere, and that the recipient's country (e.g., the United States) may have different data privacy laws and protections than the Participant's country. The Participant understands that if he or she resides outside the United States, he or she may request a list with the names and addresses of any potential recipients of the Data by contacting his or her local human resources representative. The Participant authorizes the Company, E*TRADE and any other possible recipients which may assist the Company (presently or in the future) with implementing, administering and managing the Plan to receive, possess, use, retain and transfer the Data, in electronic or other form, for the sole purpose of implementing, administering and managing the Participant's participation in the Plan, including any transfer of such Data, as may be required for the administration of the Plan and/or the subsequent holding of Shares on the Participant's behalf, to a broker or third party with whom the Shares acquired on exercise may be deposited.*

The Participant understands that Data will be held only as long as is necessary to implement, administer and manage the Participant's participation in the Plan or as required to comply with legal or regulatory obligations, including under tax, securities, exchange control and labor laws. This period may extend beyond the termination of the Participant's employment or service with the Company or the Employer. The Participant understands that he or she may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data or refuse or withdraw the consents herein, in any case, without cost, by contacting in writing the Participant's local human resources representative, or if there is no local human resources representative, the human resources department of the Company. Further, the Participant understands that he or she is providing the consents herein on a purely voluntary basis. If the Participant does not consent, or if the Participant later seeks to revoke his or her consent, his or her employment status or service with the Company or the Employer will not be affected; the only consequence

of refusing or withdrawing the Participant's consent is that the Company would not be able to grant the Participant the Award or other equity awards or administer or maintain such awards.

14. Cancellation/Clawback.

(a) The Participant hereby acknowledges and agrees that the Participant and the Award are subject to the terms and conditions of Section 18 (*Cancellation or "Clawback" of Awards*) of the Plan.

(b) Without prejudice to and in addition to any otherwise applicable vesting or performance conditions of any Award and the Plan, in the event of a violation of (a) the Employer's or the Company's material policies, including but not limited to a breach of non-competition, non-solicitation, confidentiality or other restrictive covenants that may apply to the Participant, (b) a breach of this Agreement, including but not limited to a breach of the competitive behavior restrictions in this Agreement that may apply to the Participant, or (c) other conduct by the Participant that is detrimental to the business or reputation of the Employer, the Company or their affiliates or subsidiaries, then (x) the Company may in its sole and absolute discretion reduce, cancel, forfeit, claw back and/or recoup any and all RSUs (whether vested or unvested), together with any accumulated Dividend Equivalents that have been granted under this Agreement, and any Shares (or the cash equivalent) issued pursuant to the Award, and (y) the Participant agrees to repay to the Company the value of any Shares (or the cash equivalent) acquired pursuant to the Award upon demand by the Company, and by no later than 15 calendar days after receiving notice of such breach and demand by the Company. For purposes of the foregoing, the Participant expressly and explicitly authorizes the Company to issue instructions, on the Participant's behalf, to any brokerage firm and/or third party administrator engaged by the Company to hold the Participant's Shares and other amounts acquired pursuant to any Award, and to re-convey, transfer or otherwise return such Shares and/or other amounts to the Company upon the Company's notice to such brokerage firm and/or third party administrator of enforcement of this Agreement and/or the Plan.

(c) The Board has adopted a Clawback Policy (as amended from time to time, the "Policy"), a copy of which can be found attached to the Company's Form 10-K for the fiscal year ended December 31, 2023, filed with the U.S. Securities and Exchange Commission on February 28, 2024. The Participant hereby acknowledges and agrees that the Participant has had an opportunity to review the Policy. In addition, the Participant hereby acknowledges and agrees that Participant is a Covered Executive and/or a Participating Employee (as defined in the Policy), as applicable, for purposes of the Policy and any Incentive Compensation (as defined in the Policy) received by Participant on or after the Effective Date (as defined in the Policy) shall be subject to, reduction, cancellation, forfeiture or recoupment in accordance with the terms and conditions of the

Policy, including Section 4.5 “Method of Recoupment” pursuant to which the cancellation of this Award may be utilized in order to recoup Incentive Compensation (as defined in the Policy). To the extent the Company’s recovery right under the Policy conflicts with any other contractual rights Participant may have with the Company, Participant understands that the terms of the Policy shall supersede any such contractual rights.

15. **Provisions of Plan Control.** This Agreement is subject to all the terms, conditions and provisions of the Plan, including the amendment provisions thereof, and to such rules, regulations and interpretations relating to the Plan as may be adopted by the Committee and as may be in effect from time to time. The Plan is incorporated herein by reference. If and to the extent that this Agreement conflicts or is inconsistent with the Plan, the Plan shall control, and this Agreement shall be deemed to be modified accordingly.

16. **Notices.** Any notice required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been given when delivered personally or by courier, or sent by certified or registered mail, postage prepaid, return receipt requested, duly addressed to the party concerned at the address indicated below or to such changed address as such party may subsequently by similar process give notice of:

If to the Company:

Mirion Technologies, Inc.
1218 Menlo Drive
Atlanta, Georgia 30318
Attention: Stock Administration
Email: mti-stockadmin@mirion.com

If to the Participant, to the address of the Participant on file with the Company.

17. **No Right to Continued Service.** The grant of the Award shall not be construed as giving the Participant the right to be retained in the employ of, or to continue to provide services to, the Company or any Subsidiary or Affiliate (including the Employer).

18. **Transfer of RSUs.** Except as may be permitted by the Committee, neither the Award nor any right under the Award shall be assignable, alienable, saleable or transferable by the Participant otherwise than by will or pursuant to the laws of descent and distribution. This provision shall not apply to any portion of the Award that has been fully settled and shall not preclude forfeiture of any portion of the Award in accordance with the terms herein.

19. **Entire Agreement.** This Agreement, the Plan, the Notice and any other agreements, schedules, exhibits and other documents referred to herein or therein constitute the

entire agreement and understanding between the parties in respect of the subject matter hereof and supersede all prior and contemporaneous arrangements, agreements and understandings, both oral and written, whether in term sheets, presentations or otherwise, between the parties with respect to the subject matter hereof.

20. **Severability.** If any provision of this Agreement is or becomes or is deemed to be invalid, illegal or unenforceable in any jurisdiction, or would disqualify the Plan or this Agreement under any law deemed applicable by the Board, such provision shall be construed or deemed amended to conform to applicable laws, or if it cannot be so construed or deemed amended without, in the determination of the Board, materially altering the intent of this Agreement, such provision shall be stricken as to such jurisdiction, and the remainder of this Agreement shall remain in full force and effect.

21. **Amendment; Waiver.** No amendment or modification of any provision of this Agreement that has a material adverse effect on the Participant shall be effective unless signed in writing by or on behalf of the Company and the Participant; *provided* that the Company may amend or modify this Agreement without the Participant's consent in accordance with the provisions of the Plan or as otherwise set forth in this Agreement. No waiver of any breach or condition of this Agreement shall be deemed to be a waiver of any other or subsequent breach or condition, whether of like or different nature. Any amendment or modification of or to any provision of this Agreement, or any waiver of any provision of this Agreement, shall be effective only in the specific instance and for the specific purpose for which such amendment, modification or waiver is made or given.

22. **Assignment.** Neither this Agreement nor any right, remedy, obligation or liability arising hereunder or by reason hereof shall be assignable by the Participant.

23. **Successors and Assigns; No Third-Party Beneficiaries.** This Agreement shall inure to the benefit of and be binding upon the Company and the Participant and their respective heirs, successors, legal representatives and permitted assigns. Nothing in this Agreement, express or implied, is intended to confer on any Person other than the Company and the Participant, and their respective heirs, successors, legal representatives and permitted assigns, any rights, remedies, obligations or liabilities under or by reason of this Agreement.

24. **Dispute Resolution.** All controversies and claims arising out of or relating to this Agreement, or the breach hereof, shall be settled exclusively in the state or federal courts in the State of Delaware, and the Participant hereby irrevocably submits to the exclusive jurisdiction of such courts.

25. **Governing Law; Venue.** All matters arising out of or relating to this Agreement and the transactions contemplated hereby, including its validity, interpretation, construction, performance and enforcement, shall be governed by and construed in accordance with the internal laws of the State of Delaware, without giving effect to its principles of conflict of laws.

For purposes of litigating any dispute that arises under this grant or the Agreement, the parties hereby submit to and consent to the jurisdiction of the State of Georgia, agree that such litigation shall be conducted in the courts of Fulton County, Georgia, or the federal courts for the United States for the Northern District of Georgia, where this grant is made and/or to be performed.

26. **Imposition of other Requirements and Participant Undertaking.** The Company reserves the right to impose other requirements on the Participant's participation in the Plan, on the Award and on any Shares to be issued upon settlement of the Award, to the extent the Company determines it is necessary or advisable for legal or administrative reasons. The Participant agrees to take whatever additional action and execute whatever additional documents the Company may deem necessary or advisable to accomplish the foregoing or to carry out or give effect to any of the obligations or restrictions imposed on either the Participant or the RSU pursuant to this Agreement.

27. **Section 409A and Section 457A**. To the extent the Committee determines that any payment under this Agreement is subject to Section 409A or Section 457A of the Code, the provisions of Section 19 of the Plan (including, without limitation, the six-month delay relating to "specified employees") shall apply.

28. **References.** References herein to rights and obligations of the Participant shall apply, where appropriate, to the Participant's legal representative or estate without regard to whether specific reference to such legal representative or estate is contained in a particular provision of this Agreement.

29. **Language**. The Participant acknowledges that he or she is proficient in the English language, or has consulted with an advisor who is sufficiently proficient in English, so as to allow the Participant to understand the terms and conditions of this Agreement. If the Participant has received this Agreement, or any other document related to the Award and/or the Plan translated into a language other than English and if the meaning of the translated version is different than the English version, the English version will control.

30. **Country-Specific Provisions**. The Award shall be subject to any additional terms and conditions set forth in any Appendix to this Agreement for the Participant's country. Moreover, if the Participant relocates to one of the countries included in the Appendix, the terms and conditions for such country will apply to the Participant, to the extent the Company determines that the application of such terms and conditions is necessary or advisable for legal or administrative reasons.

31. **Insider Trading Restrictions/Market Abuse Laws**. The Participant acknowledges that the Participant may be subject to insider trading restrictions and/or market abuse laws based on the exchange on which the Shares are listed and in applicable jurisdictions, including the United States, the Participant's country and the Designated Broker's country, which may affect the Participant's ability to accept, acquire, sell or otherwise dispose of Shares,

rights to Shares (*e.g.*, Awards) or rights links to the value of Shares under the Plan during such times as the Participant is considered to have "inside information" regarding the Company (as defined by the laws in the applicable jurisdictions). Local insider trading laws and regulations may prohibit the cancellation or amendment of orders the Participant placed before the Participant possessed inside information. Furthermore, the Participant could be prohibited from (i) disclosing the inside information to any third party and (ii) "tipping" third parties or causing them otherwise to buy or sell securities (third parties may include fellow employees). Any restrictions under these laws or regulations are separate from and in addition to any restrictions that may be imposed under any applicable Company insider trading policy. The Participant acknowledges that it is his or her responsibility to comply with any applicable restrictions and that he or she should speak to his or her personal advisor on this matter.

32. **Exchange Control, Foreign Asset/Account and/or Tax Reporting Requirements**. The Participant acknowledges that there may be certain exchange control, foreign asset/account and/or tax reporting requirements which may affect the Participant's ability to acquire or hold Shares or cash received from participating in the Plan (including the proceeds from the sale of Shares and the receipt of any dividends or Dividend Equivalents) in a brokerage or bank account outside the Participant's country. The Participant may be required to report such accounts, assets or related transactions to the tax or other authorities in his or her country. The Participant also may be required to repatriate sale proceeds or other funds received as a result of participating in the Plan to the Participant's country within a certain time after receipt. The Participant acknowledges that it is his or her responsibility to comply with such regulations and that he or she should speak to his or her personal advisor on this matter.

[*Remainder of page intentionally left blank*]

APPENDIX

GLOBAL RSU AGREEMENT
PURSUANT TO THE
MIRION TECHNOLOGIES, INC.
OMNIBUS INCENTIVE PLAN

Capitalized terms used but not defined in this Appendix shall have the same meanings assigned to them in the Plan and/or the Global RSU Agreement (the "**Agreement**").

Terms and Conditions

This Appendix includes additional terms and conditions that govern the Award if the Participant works and/or resides in one of the countries listed below. If the Participant is a citizen or resident of a country other than the one in which the Participant is currently working and/or residing (or is considered as such for local law purposes), or the Participant transfers employment or residency to a different country after the Award is granted, the Company will, in its discretion, determine the extent to which the terms and conditions contained herein will apply to the Participant.

Notifications

This Appendix also includes information regarding certain other issues of which the Participant should be aware with respect to the Participant's participation in the Plan. The information is based on the securities, exchange control and other laws in effect in the respective countries as of December 2021. Such laws are often complex and change frequently. As a result, the Company strongly recommends that the Participant not rely on the information noted herein as the only source of information relating to the consequences of participation in the Plan because the information may be out-of-date at the time the Participant vests in the Award or sells any Shares acquired under the Plan.

In addition, the information contained herein is general in nature and may not apply to the Participant's particular situation. As a result, the Company is not in a position to assure the Participant of any particular result. Accordingly, the Participant is strongly advised to seek appropriate professional advice as to how the relevant laws in the Participant's country may apply to the Participant's individual situation.

If the Participant is a citizen or resident of a country other than the one in which the Participant is currently working and/or residing (or is considered as such for local law purposes), or if the Participant transfers employment or residency to a different country after the Award is granted, the notifications contained in this Appendix may not be applicable to the Participant in the same manner.

BELGIUM

Notifications
Foreign Asset / Account Reporting Information. The Participant is required to report any securities (e.g., Shares) or bank accounts opened and maintained outside Belgium on his or her annual tax return. In a separate report, certain details regarding such foreign accounts (including the account number, bank name and country in which such account was opened) must be provided to the Central Contact Point of the National Bank of Belgium. The forms to complete this report are available on the website of the National Bank of Belgium.

Stock Exchange Tax. A stock exchange tax applies to transactions executed by a Belgian resident through a financial intermediary, such as a bank or broker. If the transaction is conducted through a Belgian financial intermediary, it may withhold the stock exchange tax, but if the transaction is conducted through a non-Belgian financial intermediary, the Belgian resident may need to report and pay the stock exchange tax directly. The stock exchange tax likely will apply when Shares acquired under the Plan are sold. Belgian residents should consult with a personal tax or financial advisor for additional details on their obligations with respect to the stock exchange tax.

CANADA

Terms and Conditions

Distribution of Shares. The following provision supplements Section 7 of the Agreement:

Notwithstanding any discretion in Section 9 of the Plan, any RSUs that vest will be settled in Shares; in no event shall the RSUs be settled in cash.

Forfeiture Upon Termination as a Service Provider. The following provision replaces in its entirety the last paragraph of Section 3 of the Agreement:

In the event of termination of the Participant’s employment for any reason, either by the Participant or by the Employer, with or without Cause, the Participant’s right to vest or to continue to vest in the RSUs and receive Shares under the Plan, if any, will terminate as of the actual Date of Termination. For this purpose, the “Date of Termination” shall mean the earliest of (a) the date the Participant’s employment or service relationship with the Company, the Employer or any Subsidiary or Affiliate is terminated, (b) the date the Participant receives written notice of termination and (c) the date the Participant no longer is actively providing services to the Company, the Employer or any Subsidiary or Affiliate, in any case regardless of any notice period or period of pay in lieu of such notice mandated under the employment laws in the jurisdiction where the Participant is employed or providing services or the terms of the Participant’s employment or service agreement, if any.

In the event the date the Participant no longer is providing active service cannot be reasonably determined under the terms of the Agreement and/or the Plan, the Company shall have the

exclusive discretion to determine when the Participant no longer is actively employed or providing services for purposes of the Award (including whether the Participant may still be considered to be actively employed or providing services while on a leave of absence). The Participant will not earn or be entitled to any pro-rated vesting for that portion of time before the date on which the Participant's right to vest terminates (as determined under this provision) nor will the Participant be entitled to any compensation for lost vesting. Notwithstanding the foregoing, if applicable employment standards legislation explicitly requires continued entitlement to vesting during a statutory notice period, Participant's right to vest in the Award under the Plan, if any, will terminate effective as of the last day of the Participant's minimum statutory notice period.

The following provisions apply to Employees in Quebec:

Language Consent. The parties acknowledge that it is their express wish that the Agreement, as well as all documents, notices, and legal proceedings entered into, given or instituted pursuant hereto or relating directly or indirectly hereto, be drawn up in English.

Consentement Relatif à la Langue Utilisée. Les parties reconnaissent avoir expressément souhaité que la convention («Award Agreement»), ainsi que tous les documents, avis et procédures judiciaires, éxécutés, donnés ou intentés en vertu de, ou liés directement ou indirectement à la présente convention, soient rédigés en langue anglaise.

Data Privacy. The following provision supplements the Data Privacy section in Section 11 of the Agreement:

The Participant hereby authorizes the Company and the Company's representatives to discuss with and obtain all relevant information from all personnel, professional or not, involved in the administration of the Plan. The Participant further authorizes the Company, the Employer or Subsidiary or Affiliate to disclose and discuss the Plan with their advisors and to record all relevant information and keep such information in the Participant's employee file.

Notifications

Securities Law Information. Shares acquired under the Plan may result in Canadian securities laws issues if such Shares are sold through a broker other than the Company's designated broker or if the sale does not take place through the facilities of a stock exchange outside Canada on which the Shares are listed (*i.e.*, the New York Stock Exchange).

Foreign Asset / Account Reporting Information. Canadian residents are required to report foreign specified property, including Shares and rights to receive Shares (*e.g.*, RSUs), on form T1135 (Foreign Income Verification Statement) if the total cost of the foreign specified property exceeds C$100,000 at any time in the year. RSUs must be reported (generally at a nil cost) if the C$100,000 cost threshold is exceeded because of other foreign specified property held by the resident. When Shares are acquired, their cost generally is the adjusted cost base ("ACB") of the Shares. The ACB would ordinarily equal the fair market value of the Shares at the time of acquisition, but if other Shares are owned, this ACB may have to be averaged with the ACB of the other Shares. *Participant should consult his or her personal legal advisor to ensure compliance with applicable reporting obligations.*

ESTONIA

Terms and Conditions

The Vesting Schedule set forth in the Notice is replaced in its entirety with the following:

Subject to the terms of the Plan, the RSUs shall vest 100% on the third anniversary of the Vesting Commencement Date; provided that the Participant remains continuously as an Employee or Consultant of the Company or the Employer until such vesting date.

Notifications

Language Consent. *Võttes vastu piiratud aktsiaühikute (RSUs) pakkumise, kinnitab Osaleja, et ta on ingliskeelsena esitatud pakkumisega seotud dokumendid (Optsioonilepingu ja Plaani) läbi lugenud ja nendest aru saanud ning et ta ei vaja nende tõlkimist eesti keelde. Sellest tulenevalt Osaleja nõustub viidatud dokumentide tingimustega.*

By accepting the grant of the RSUs, the Participant confirms having read and understood the documents related to the grant (the Agreement and the Plan), which were provided in the English language, and that he or she does not need the translation thereof into the Estonian language. The Participant accepts the terms of those documents accordingly.

FINLAND

There are no country-specific provisions.

GERMANY

Notifications

Exchange Control Notification. Cross-border payments in excess of €12,500 must be reported monthly to the German Federal Bank. The online filing portal can be accessed at www.bundesbank.de. Participant understands that if he or she makes or receives a payment in

excess of this amount, Participant is responsible for obtaining the appropriate form from a German bank and complying with applicable reporting requirements.

Foreign Asset/Account Reporting Information. If the acquisition of Shares under the Plan leads to a "qualified participation" at any point during the calendar year, Participant will need to report the acquisition when Participant files his or her tax return for the relevant year. A qualified participation is attained if (i) the value of the Shares acquired exceeds €150,000 or (ii) in the unlikely event Participant holds Shares exceeding 10% of the total common stock. However, if the Shares are listed on a recognized U.S. stock exchange and Participant owns less than 1% of the Company, this requirement will not apply to Participant.

JAPAN

Notifications

Foreign Asset/Account Reporting Information. Japanese residents are required to report details of any assets held outside Japan as of December 31, including Shares, to the extent such assets have a total net fair market value exceeding ¥50,000,000. Such report will be due by March 15 each year. The Participant is responsible for complying with this reporting obligation and should consult with his or her personal tax advisor in this regard.

NETHERLANDS

There are no country-specific provisions.

UNITED KINGDOM

Terms and Conditions

Distribution of Shares. The following provision supplements Section 7 of the Agreement:

Notwithstanding any discretion in Section 9 of the Plan, any RSUs that vest will be settled in Shares; in no event shall the RSUs be settled in cash.

Responsibility for Taxes. The following provision supplements Section 8 of the Agreement:

Without limitation to Section 8 of the Agreement, the Participant agrees that he or she is liable for all Tax-Related Items and hereby covenants to pay all such Tax-Related Items, as and when requested by the Company or the Employer or by Her Majesty's Revenue and Customs ("**HMRC**") (or any other relevant authority). The Participant also agrees to indemnify and keep indemnified the Company and the Employer (and any successor to the Company and/or the Employer) against any Tax-Related Items that they are required to pay or withhold or have paid or will pay to HMRC (or any other relevant authority) on the Participant's behalf.

Notwithstanding the foregoing, if the Participant is a director or executive officer of the Company (within the meaning of Section 13(k) of the Exchange Act), the amount of any uncollected income tax may constitute a benefit to the Participant on which additional income tax and national insurance contributions ("NICs") may be payable. The Participant will be 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 the Employer (as appropriate) (and any successor to the Company and/or the Employer) the value of any employee NICs due on this additional benefit.

NIC Joint Election. As a condition of participation in the Plan and the vesting of any RSUs, the Participant hereby agrees to accept any liability for secondary Class 1 National Insurance contributions ("Employer NICs") which may be payable by the Company or the Employer (or any successor to the Company or the Service Recipient) with respect to the acquisition of Shares pursuant to the vesting of the RSUs or other event giving rise to any Tax-Related Items in connection with the Award.

Without prejudice to the foregoing, the Participant agrees to enter into the following joint election with the Company, the form of such joint election being formally approved by HMRC (the "Joint Election"), and any other required consent or elections required to accomplish the transfer of the Employer NICs to the Participant. The Participant further agrees to enter into the Joint Election prior to the vesting of any RSUs and that the Company and/or the Employer (or any successor to the Company or the Employer) may collect the Employer NICs from the Participant by any of the means set forth in Section 8 of the Agreement.

If the Participant does not enter into the Joint Election prior to the vesting date, or any other event giving rise to Tax-Related Items, the Participant will not be entitled to vest in the Award and receive Shares (or receive any benefit in connection with the Plan) unless and until Participant enters into the Joint Election, and no Shares or other benefit will be issued to the Participant under the Plan, without any liability to the Company or the Employer.

<u>Attachment to Appendix for the United Kingdom</u>

MIRION TECHNOLOGIES, INC.
OMNIBUS INCENTIVE PLAN

Important Note on the Joint Election to Transfer Employer National Insurance Contributions

As a condition of participation in the Mirion Technologies, Inc. Omnibus Incentive Plan (the "Plan") and the RSUs (the "Awards") provided for under the Plan that have been granted to you (the "Participant") by Mirion Technologies, Inc., a Delaware corporation (the "Company"), the Participant is required to enter into a joint election to transfer to the Participant any liability for employer National Insurance contributions (the "Employer's Liability") that may arise in connection with the grant of the Awards or in connection with any Awards that may be granted by the Company to the Participant under the Plan (the "Joint Election").

If the Participant does not agree to enter into the Joint Election, the grant of the Awards will be worthless and the Participant will not be able to vest in the Awards or receive any benefit in connection with the Awards.

By entering into the Joint Election (whether by signing the related Agreement and/or Grant Notice in hard copy, or by signing or electronically accepting the Awards via the Company's designated electronic procedures, or by signing or electronically accepting this NICs Joint Election):

the Participant agrees that any Employer's Liability that may arise in connection with or pursuant to the vesting of the Awards (or any Awards granted to the Participant under the Plan) or the acquisition of shares or other taxable events in connection with the Awards will be transferred to the Participant;

the Participant authorises the Company and/or the Employer to recover an amount sufficient to cover this liability by any method set forth in the Agreement and/or the Joint Election, including but not limited to deductions from the Participant's salary or other payments due or the sale of sufficient shares acquired pursuant to the Awards; and

the Participant acknowledges that even if he or she has accepted the Joint Election via the Company's online procedure, the Company or the Employer may still require the Participant to sign a paper copy of the Joint Election (or a substantially similar form) if the Company determines such is necessary to give effect to the Joint Election.

By accepting the Awards through the Company's online acceptance procedure (or by signing or electronically accepting the Agreement and/or Grant Notice), the Participant is agreeing to be bound by the terms of the Joint Election.

Please read the terms of the Joint Election carefully before accepting the Agreement and the Joint Election.
Please print and keep a copy of the Joint Election for your records.

Attachment to Appendix for the United Kingdom

MIRION TECHOLOGIES, INC.
OMNIBUS INCENTIVE PLAN
ELECTION

Election To Transfer the Employer's National Insurance Liability to the Employee

This Election is between:

A. The individual who has obtained authorized access to this Election(the "**Employee**"), who is employed by a company listed in the attached Schedule (the '**Employer**") and who is eligible to receive restricted stock units ("**Awards**") pursuant to the Mirion Technologies, Inc. Omnibus Incentive Plan (together, the '**Plan**"), and

B. Mirion Technologies, Inc., with its registered office at 1218 Menlo Drive, Atlanta, Georgia 30318 USA (the '**Company**"), which may grant Awards under the Plan and is entering into this Election on behalf of the Employer.

1. Introduction

1.1 This Election relates to all Awards granted to the Employee under the Plan up to the termination date of the Plan.

1.2 In this Election the following words and phrases have the following meanings:

"**Taxable Event**" means any event giving rise to Relevant Employment Income.

"**Relevant Employment Income**" from Awards on which employer's National Insurance Contributions become due means:

(i) an amount that counts as employment income of the earner under section 426 ITEPA (restricted securities: charge on certain post-acquisition events);

(ii) an amount that counts as employment income of the earner under section 438 of ITEPA (convertible securities: charge on certain post-acquisition events); or

(iii) any gain that is treated as remuneration derived from the earner's employment by virtue of section 4(4)(a) SSCBA, including without limitation:

(A) the acquisition of securities pursuant to the Awards (within section 477(3)(a) of ITEPA);

(B) the assignment (if applicable) or release of the Awards in return for consideration (within section 477(3)(b) of ITEPA);
(C) the receipt of a benefit in connection with the Awards, other than a benefit within (i) or (ii) above (within section 477(3)(c) of ITEPA).

"**ITEPA**" means the Income Tax (Earnings and Pensions) Act 2003.

"**SSCBA**" means the Social Security Contributions and Benefits Act 1992.

1.3 This Election relates to the employer's secondary Class 1 National Insurance Contributions which may arise in respect of Relevant Employment Income (the "Employer's Liability") pursuant to section 4(4)(a) and/or paragraph 3B(1A) of Schedule 1 of the SSCBA.

1.4 This Election does not apply in relation to any liability, or any part of any liability, arising as a result of regulations being given retrospective effect by virtue of section 4B(2) of either the SSCBA, or the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

1.5 This Election does not apply to the extent that it relates to relevant employment income which is employment income of the earner by virtue of Chapter 3A of Part VII of ITEPA (employment income: securities with artificially depressed market value).

2. The Election

The Employee and the Company jointly elect that the entire liability of the Employer to pay the Employer's Liability is hereby transferred to the Employee. The Employee understands that, by accepting the Awards (whether by signing the Grant Notice or via the Company's designated electronic acceptance procedures) or by separately signing or electronically accepting this Election, he or she will become personally liable for the Employer's Liability covered by this Election. This Election is made in accordance with paragraph 3B(1) of Schedule 1 to SSCBA.

3. Payment of the Employer's Liability

1.1 The Employee hereby authorises the Company and/or the Employer to collect the Employer's Liability from the Employee at any time after the Taxable Event:

(i) by deduction from salary or any other payment payable to the Employee at any time on or after the date of the Taxable Event; and/or

(ii) directly from the Employee by payment in cash or cleared funds; and/or

(iii) by arranging, on behalf of the Employee, for the sale of some of the securities which the Employee is entitled to receive in respect of the Awards; and/or

(iv) by any other means specified in the applicable award agreement.

1.2 The Company hereby reserves for itself and the Employer the right to withhold the transfer of any securities in respect of the Awards to the Employee until full payment of the Employer's Liability is received.

1.3 The Company agrees to procure the remittance by the Employer of the Employer's Liability to HM Revenue & Customs on behalf of the Employee within 14 days after the end of the UK tax month during which the Taxable Event occurs (or within 17 days after the end of the UK tax month during which the Taxable Event occurs if payments are made electronically).

4. Duration of Election

1.1 The Employee and the Company agree to be bound by the terms of this Election regardless of whether the Employee is transferred abroad or is not employed by the Employer on the date on which the Employer's Liability becomes due.

1.2 Any reference to the Company and/or the Employer shall include that entity's successors in title and assigns as permitted in accordance with the terms of the Plan and relevant award agreement. This Election will continue in effect in respect of any awards which replace the Awards in circumstances where section 483 of ITEPA applies.

1.3 This Election will continue in effect until the earliest of the following:

(i) the Employee and the Company agree in writing that it should cease to have effect;

(ii) on the date the Company serves written notice on the Employee terminating its effect;

(iii) on the date HM Revenue & Customs withdraws approval of this Election; or

(iv) after due payment of the Employer's Liability in respect of the entirety of the Awards to which this Election relates or could relate, such that the Election ceases to have effect in accordance with its terms.

1.4 This Election will continue in force regardless of whether the Employee ceases to be an employee of the Employer.

Acceptance by the Employee

The Employee acknowledges that, by accepting the Awards (whether by signing the Agreement or via the Company's designated electronic acceptance procedures) or by separately signing or electronically accepting this Election, the Employee agrees to be bound by the terms of this Election.

Signed

____

The Employee

Acceptance by the Company

The Company acknowledges that, by arranging for the scanned signature of an authorised representative to appear on this Election, the Company agrees to be bound by the terms of this Election.

Signed for and on behalf of the Company

____

[insert name]
[insert title]

SCHEDULE OF EMPLOYER COMPANIES

The employer companies to which this Election relates are:

Name	
Registered Office:	
Company Registration Number:	
Corporation Tax District:	
Corporation Tax Reference:	
PAYE Reference:	

MIRION TECHNOLOGIES, INC.
2021 OMNIBUS INCENTIVE PLAN
PSU GRANT NOTICE

Mirion Technologies, Inc., a Delaware corporation (the "**Company**"), pursuant to its 2021 Omnibus Incentive Plan (the "**Plan**"), hereby grants to the individual listed below (the "**Participant**") an Award of performance-based RSUs ("**PSUs**") indicated below, which PSUs shall be subject to vesting based on specified performance goals set forth in Appendix 1 to the PSU Agreement attached hereto as Exhibit A (the "**Agreement**") and the Participant's continued employment or service with the Company or, if different, the Affiliate employing or retaining the Participant (the "**Employer**"), as provided herein. This award of PSUs, together with any accumulated Dividend Equivalents as provided herein (the "**Award**") is subject to all of the terms and conditions as set forth herein, and in the Agreement and the Plan, each of which is incorporated herein by reference. Unless otherwise defined herein, the terms defined in the Plan shall have the same defined meanings in this PSU Grant Notice (the "**Notice**") and the Agreement.

Participant:	
Employee ID:	
Grant Date:	
Target Number of PSUs:	
Maximum Number of PSUs:	
Vesting Schedule:	The PSUs under this Agreement will vest on the date that the Committee certifies the Company's achievement of the Performance Goals (as described below) following the final day of the Performance Period, subject to the Participant's continued Service through the date that the Committee certifies the Company's achievement of the Performance Goals (unless otherwise set forth in Section 3 of the Agreement).
Performance Period:	The Performance Period under this Agreement is the three (3)-year performance period that runs from January 1, 2024 to December 31, 2026.
Performance Goals:	The Performance Goals are set forth on Appendix 1 to Exhibit A.

THE PARTICIPANT IS REQUIRED TO ACCEPT THIS AWARD ELECTRONICALLY BY ACCESSING THE E*TRADE FINANCIAL SERVICES, INC. (“E*TRADE”) WEBSITE AT WWW.ETRADE.COM. BY CLICKING ON THE “ACCEPT” BUTTON ON THE E*TRADE WEBSITE, THE PARTICIPANT ACCEPTS THIS AWARD AND AGREES TO BE BOUND BY THE TERMS OF THIS AGREEMENT (INCLUDING EXHIBIT A HERETO AND ANY APPENDICES) AND THE PLAN. THE PARTICIPANT FURTHER ACKNOWLEDGES THAT SUCH ELECTRONIC ACCEPTANCE OF THIS AGREEMENT SHALL HAVE THE SAME BINDING EFFECT AS A WRITTEN OR HARD COPY SIGNATURE. THE PARTICIPANT HAS REVIEWED THE PLAN, THIS NOTICE AND THE AGREEMENT IN THEIR ENTIRETY AND FULLY UNDERSTANDS ALL PROVISIONS OF THE PLAN, THIS NOTICE AND THE AGREEMENT. THE PARTICIPANT HEREBY AGREES TO ACCEPT AS FINAL AND BINDING ALL DECISIONS OR INTERPRETATIONS OF THE COMMITTEE UPON ANY QUESTIONS ARISING UNDER THE PLAN, THIS NOTICE OR THE AGREEMENT.

<u>EXHIBIT A</u>

MIRION TECHNOLOGIES, INC.
2021 OMNIBUS INCENTIVE PLAN
PSU AGREEMENT

The Participant has been granted an Award (the "**Award**") of performance-based RSUs ("**PSUs**") pursuant to the Mirion Technologies, Inc. 2021 Omnibus Incentive Plan (as may be amended from time to time, the "**Plan**"), the Notice of PSU Award (the "**Notice**") and this PSU Agreement (this "**Agreement**"), dated as of March 1, 2024 (the "**Grant Date**"). Except as otherwise indicated, any capitalized terms used but not defined herein shall have the meaning ascribed to such term in the Plan or in the Notice.

1. **<u>Issuance of Shares</u>.** Each PSU shall represent the right to receive one Share upon vesting, as determined in accordance with and subject to the terms of this Agreement, the Plan and the Notice. The target number of PSUs (the "**Target PSUs**") is set forth in the Notice. The actual number of Shares to be issued will be based on the level of attainment of the Performance Goals (as defined in Appendix 1 to this Exhibit A).

2. **<u>Vesting Date; Vesting Conditions</u>.**

(a) The Participant may earn between 0% and 200% of the Target PSUs based on the Company's achievement of the Performance Goals during the Performance Period. Subject to Sections 1, and 3 of this Agreement, the Award shall vest on the date the Committee certifies the Company's achievement of the Performance Metrics set forth in the Notice following the final date of the Performance Period (such certification date, the "**Vesting Date**"), and pursuant to the vesting conditions set forth in the Notice.

(b) Following the Vesting Date, the PSUs underlying this Award vest based on the achievement of the Performance Goals and, once vesting is determined, the applicable portion (if any) shall become vested and be settled in Shares in accordance with Section 6. Except as otherwise set forth in Section 3, vesting will cease upon the Participant's Termination of Service. Any PSUs that did not become vested prior to the Participant's Termination of Service or that do not become vested according to the provisions in Section 3 of this Agreement shall be forfeited immediately following the date of the Participant's Termination of Service.

3. **<u>Treatment Upon a Termination of Service</u>.** Notwithstanding anything herein to the contrary, the treatment of the PSUs underlying this Award upon the Participant's Termination of Service outside of, or in connection with, a Change in Control shall be governed by the terms of the Participant's employment agreement with the Company (the "**Employment Agreement**") if any; provided, however, in the event the Company at such time maintains a severance plan in which the Participant has become a participant in accordance with the terms and conditions of any such plan, including, but not limited to, by entering into a participation agreement upon the Participant's Termination of Service (the "**Severance Plan**"), and such

Severance Plan provides for greater benefits than set forth in the Employment Agreement with respect to the treatment of the PSUs underlying this Award, the Participant shall receive the greater benefit under the Severance Plan in lieu of the benefit under the Employment Agreement. In no event shall the Participant receive benefits with respect to the treatment of the PSUs underlying this Award under both the Employment Agreement and the Severance Plan.

4. **Voting Rights.** The Participant shall have no voting rights or any other rights as a shareholder of the Company with respect to the PSUs unless and until the Participant becomes the record owner of the Shares underlying the PSUs.

5. **Dividend Equivalents.** If a cash dividend is declared on Shares during the period commencing on the Grant Date and ending on the date on which the Shares underlying the PSUs are distributed to the Participant pursuant to this Agreement, the Participant shall be eligible to receive an amount in cash (a "**Dividend Equivalent**") equal to the dividend that the Participant would have received had the Shares underlying the PSUs been held by the Participant as of the time at which such dividend was declared; provided that, the Dividend Equivalent shall be provided in Shares if required by applicable law. Each Dividend Equivalent will be paid to the Participant in cash or Shares, as applicable, as soon as reasonably practicable (and in no event later than 45 days) after the applicable vesting date of the corresponding PSUs. For clarity, no Dividend Equivalent will be paid with respect to any PSUs that are forfeited.

6. **Distribution of Shares.** Subject to the provisions of this Agreement, upon the vesting of any of the PSUs, the Company shall deliver to the Participant, as soon as reasonably practicable (and in no event later than 45 days) after the applicable vesting date, one Share for each such PSU. Upon the delivery of Shares, such Shares shall be fully assignable, alienable, saleable and transferrable by the Participant; *provided* that any such assignment, alienation, sale, transfer or other alienation with respect to such Shares shall be in accordance with applicable securities laws and any applicable Company policy. Notwithstanding the foregoing, the timing of the distribution of Shares may be modified to the extent necessary to comply with Section 409A of the Code as contemplated by Section 19 of the Plan.

7. **Responsibility for Taxes.**

(a) The Participant acknowledges that, regardless of any action taken by the Company or the Employer, the ultimate liability for all income tax, social insurance, payroll tax, fringe benefits tax, payment on account or other tax-related items related to the Participant's participation in the Plan and legally applicable to the Participant ("**Tax-Related Items**") is and remains the Participant's responsibility and may exceed the amount actually withheld by the Company or the Employer. The Participant further acknowledges that the Company and/or the Employer (i) make no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the Award, including, but not limited to, the grant, vesting or settlement of the Award, the subsequent sale of Shares acquired upon settlement of the Award and the receipt of any dividends and/or Dividend Equivalents; and (ii) do not commit to and are under no obligation to structure the terms of the grant or any aspect of the Award to reduce or eliminate the Participant's liability for Tax-Related Items or achieve any

particular tax result. Further, if the Participant is subject to Tax-Related Items in more than one jurisdiction, the Participant acknowledges that the Company and/or the Employer (or former employer, as applicable) may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

(b) Prior to any relevant taxable or tax withholding event, as applicable, the Participant agrees to make adequate arrangements satisfactory to the Company and/or the Employer to satisfy all Tax-Related Items. In this regard, the Participant authorizes the Company and/or the Employer, or their respective agents, at their discretion, to satisfy any applicable withholding obligations with regard to all Tax-Related Items in the manner determined by the Company and/or the Employer from time to time, which may include: (i) withholding from the Participant's wages or other cash compensation paid to the Participant by the Company and/or the Employer; (ii) requiring the Participant to remit the aggregate amount of such Tax-Related Items to the Company in full, in cash or by check, bank draft or money order payable to the order of the Company or the Employer; (iii) through a procedure whereby the Participant delivers irrevocable instructions to a broker reasonably acceptable to the Committee to sell Shares obtained upon settlement of the Award and to deliver promptly to the Company an amount of the proceeds of such sale equal to the amount of the Tax-Related Items; (iv) by a "net settlement" under which the Company reduces the number of Shares issued on settlement of the Award by the number of Shares with an aggregate fair market value that equals the amount of the Tax-Related Items associated with such settlement; or (v) any other method of withholding determined by the Company and permitted by applicable law.

(c) Depending on the withholding method, the Company or the Employer may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding rates or other applicable withholding rates, including maximum applicable rates, in which case the Participant will receive a refund of any over-withheld amount in cash and will have no entitlement to the equivalent number of Shares. If the obligation for Tax-Related Items is satisfied by withholding in Shares, for tax purposes, the Participant is deemed to have been issued the full number of Shares subject to the settled Award, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items.

(d) Finally, the Participant agrees to pay to the Company or the Employer any amount of Tax-Related Items that the Company or the Employer may be required to withhold or account for as a result of the Participant's participation in the Plan that cannot be satisfied by the means previously described. The Company may refuse to issue or deliver the Shares or the proceeds of the sale of Shares, if the Participant fails to comply with the Participant's obligations in connection with the Tax-Related Items.

8. **Not Salary, Pensionable Earnings or Base Pay.** The Participant acknowledges that the Award shall not be included in or deemed to be a part of (a) salary, normal salary or other ordinary compensation, (b) any definition of pensionable or other earnings (however defined) for the purpose of calculating any benefits payable to or on behalf of the Participant under any pension, retirement, termination or dismissal indemnity, severance benefit, retirement

indemnity or other benefit arrangement of the Company or any Affiliate (including the Employer) or (c) any calculation of base pay or regular pay for any purpose.

9. **Cancellation/Clawback.**

(a) The Participant hereby acknowledges and agrees that the Participant and the Award are subject to the terms and conditions of Section 18 (*Cancellation or "Clawback" of Awards*) of the Plan.

(b) The Board has adopted a Clawback Policy (as amended from time to time, the "Policy"), a copy of which can be found attached to the Company's Form 10-K for the fiscal year ended December 31, 2023, filed with the U.S. Securities and Exchange Commission on February 28, 2024. The Participant hereby acknowledges and agrees that the Participant has had an opportunity to review the Policy. In addition, the Participant hereby acknowledges and agrees that Participant is a Covered Executive and/or a Participating Employee (as defined in the Policy), as applicable, for purposes of the Policy and any Incentive Compensation (as defined in the Policy) received by Participant on or after the Effective Date (as defined in the Policy) including, without limitation, this Award, shall be subject to, reduction, cancellation, forfeiture or recoupment in accordance with the terms and conditions of the Policy. To the extent the Company's recovery right under the Policy conflicts with any other contractual rights Participant may have with the Company, Participant understands that the terms of the Policy shall supersede any such contractual rights.

10. **Provisions of Plan Control.** This Agreement is subject to all the terms, conditions and provisions of the Plan, including the amendment provisions thereof, and to such rules, regulations and interpretations relating to the Plan as may be adopted by the Committee and as may be in effect from time to time. The Plan is incorporated herein by reference. If and to the extent that this Agreement conflicts or is inconsistent with the Plan, the Plan shall control, and this Agreement shall be deemed to be modified accordingly.

11. **Notices.** Any notice required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been given when delivered personally or by courier, or sent by certified or registered mail, postage prepaid, return receipt requested, duly addressed to the party concerned at the address indicated below or to such changed address as such party may subsequently by similar process give notice of:

If to the Company:

Mirion Technologies, Inc.
1218 Menlo Drive
Atlanta, Georgia 30318
Attention: Stock Administration
Email: mti-stockadmin@mirion.com

If to the Participant, to the address of the Participant on file with the Company.

12. **No Right to Continued Service.** The grant of the Award shall not be construed as giving the Participant the right to be retained in the employ of, or to continue to provide services to, the Company or any Affiliate (including the Employer).

13. **No Right to Future Awards.** Any Award granted under the Plan shall be a one-time Award that does not constitute a promise of future grants. The Company, in its sole discretion, maintains the right to make available future grants under the Plan.

14. **Transfer of PSUs.** Except as may be permitted by the Committee, neither the Award nor any right under the Award shall be assignable, alienable, saleable or transferable by the Participant otherwise than by will or pursuant to the laws of descent and distribution. This provision shall not apply to any portion of the Award that has been fully settled and shall not preclude forfeiture of any portion of the Award in accordance with the terms herein.

15. **Entire Agreement.** This Agreement, the Plan, the Notice and any other agreements, schedules, exhibits and other documents referred to herein or therein constitute the entire agreement and understanding between the parties in respect of the subject matter hereof and supersede all prior and contemporaneous arrangements, agreements and understandings, both oral and written, whether in term sheets, presentations or otherwise, between the parties with respect to the subject matter hereof.

16. **Severability.** If any provision of this Agreement is or becomes or is deemed to be invalid, illegal or unenforceable in any jurisdiction, or would disqualify the Plan or this Agreement under any law deemed applicable by the Board, such provision shall be construed or deemed amended to conform to applicable laws, or if it cannot be so construed or deemed amended without, in the determination of the Board, materially altering the intent of this Agreement, such provision shall be stricken as to such jurisdiction, and the remainder of this Agreement shall remain in full force and effect.

17. **Amendment; Waiver.** No amendment or modification of any provision of this Agreement that has a material adverse effect on the Participant shall be effective unless signed in writing by or on behalf of the Company and the Participant; *provided* that the Company may amend or modify this Agreement without the Participant's consent in accordance with the provisions of the Plan or as otherwise set forth in this Agreement. No waiver of any breach or condition of this Agreement shall be deemed to be a waiver of any other or subsequent breach or condition, whether of like or different nature. Any amendment or modification of or to any provision of this Agreement, or any waiver of any provision of this Agreement, shall be effective only in the specific instance and for the specific purpose for which such amendment, modification or waiver is made or given.

18. **Assignment.** Neither this Agreement nor any right, remedy, obligation or liability arising hereunder or by reason hereof shall be assignable by the Participant.

19. **Successors and Assigns; No Third-Party Beneficiaries.** This Agreement shall inure to the benefit of and be binding upon the Company and the Participant and their respective

heirs, successors, legal representatives and permitted assigns. Nothing in this Agreement, express or implied, is intended to confer on any Person other than the Company and the Participant, and their respective heirs, successors, legal representatives and permitted assigns, any rights, remedies, obligations or liabilities under or by reason of this Agreement.

20. **Dispute Resolution.** All controversies and claims arising out of or relating to this Agreement, or the breach hereof, shall be settled by the Company's or the Employer's mandatory dispute resolution procedures, if any, as may be in effect from time to time with respect to matters arising out of or relating to the Participant's employment with the Company or the Employer.

21. **Governing Law.** All matters arising out of or relating to this Agreement and the transactions contemplated hereby, including its validity, interpretation, construction, performance and enforcement, shall be governed by and construed in accordance with the internal laws of the State of Delaware, without giving effect to its principles of conflict of laws.

22. **Imposition of other Requirements and Participant Undertaking.** The Company reserves the right to impose other requirements on the Participant's participation in the Plan, on the Award and on any Shares to be issued upon settlement of the Award, to the extent the Company determines it is necessary or advisable for legal or administrative reasons. The Participant agrees to take whatever additional action and execute whatever additional documents the Company may deem necessary or advisable to accomplish the foregoing or to carry out or give effect to any of the obligations or restrictions imposed on either the Participant or the PSUs pursuant to this Agreement.

23. **Section 409A and Section 457A**. To the extent the Committee determines that any payment under this Agreement is subject to Section 409A or Section 457A of the Code, the provisions of Section 19 of the Plan (including, without limitation, the six-month delay relating to "specified employees") shall apply.

24. **References.** References herein to rights and obligations of the Participant shall apply, where appropriate, to the Participant's legal representative or estate without regard to whether specific reference to such legal representative or estate is contained in a particular provision of this Agreement.

[*Remainder of page intentionally left blank*]

[*Signature Page to PSU Agreement*]

Appendix 1

2024 LTI Plan PSU Metrics

- Metrics are Adj. EBITDA and cumulative Management Adj. Free Cash Flow, each weighted 50% based on the Performance Period

($M)		Performance and Payout Range		
		Minimum	Target	Maximum
Metric	Weighting	(50% Payout)	(100% Payout)	(200% Payout)
Adj. EBITDA*	50%	$250	$265	$280
Management Adj. Free Cash Flow**	50%	$525	$575	$625

*For Calendar Year 2026
**Cumulative for the performance period

- Added rTSR modifier on the overall payout result

	Modifier Range		
	Minimum	Target	Maximum
Metric	(-10% Modifier)	(0% Modifier)	(10% Modifier)
Relative TSR*	30th	55th	80th

*Measured against the Russell 2000 Industrials

- The Performance Period is the 3-year period from January 1, 2024 to December 31, 2026
- Adj. EBITDA Management Adj. Free Cash Flow are independently calculated and linearly interpolated between goals. No interpolation applied to the rTSR Modifier. Total payout is capped at 200%.
- NOTE: Definition for Adj. EBITDA is same as STIP, cash is cumulative over the performance period and excludes tax and interest impact to cash. Management Adj. Free Cash Flow is adjusted EBITDA plus the cash impact from net working capital and capital expenditures

MIRION TECHNOLOGIES, INC.
OMNIBUS INCENTIVE PLAN
RSU GRANT NOTICE
(Directors)

Mirion Technologies, Inc., a Delaware corporation (the "**Company**"), pursuant to its Omnibus Incentive Plan (the "**Plan**"), hereby grants to the individual listed below (the "**Participant**") an Award of RSUs indicated below, which RSUs shall be subject to vesting based on the Participant's continued service with the Company. This award of RSUs, together with any accumulated Dividend Equivalents as provided herein (the "**Award**") is subject to all of the terms and conditions as set forth herein, and in the RSU Agreement attached hereto as Exhibit A (the "**Agreement**") and the Plan, each of which is incorporated herein by reference. Unless otherwise defined herein, the terms defined in the Plan shall have the same defined meanings in this RSU Grant Notice (the "**Notice**") and the Agreement.

Participant:	
Grant Date:	
Number of RSUs:	
Vesting Schedule:	Subject to the terms of the Plan, the RSUs shall vest in four installments with [____] RSUs vesting on [___], [___], [___] and [___] vesting on [___]; subject to the Participant's continued service as a Director of the Company throughout each such vesting date.

THE PARTICIPANT IS REQUIRED TO ACCEPT THIS AWARD ELECTRONICALLY BY ACCESSING THE E*TRADE FINANCIAL SERVICES, INC. ("E*TRADE") WEBSITE AT WWW.ETRADE.COM. BY CLICKING ON THE "ACCEPT" BUTTON ON THE E*TRADE WEBSITE, THE PARTICIPANT ACCEPTS THIS AWARD AND AGREES TO BE BOUND BY THE TERMS OF THIS AGREEMENT (INCLUDING EXHIBIT A HERETO AND ANY APPENDICES) AND THE PLAN. THE PARTICIPANT FURTHER ACKNOWLEDGES THAT SUCH ELECTRONIC ACCEPTANCE OF THIS AGREEMENT SHALL HAVE THE SAME BINDING EFFECT AS A WRITTEN OR HARD COPY SIGNATURE. THE PARTICIPANT HAS REVIEWED THE PLAN, THIS NOTICE AND THE AGREEMENT IN THEIR ENTIRETY AND FULLY UNDERSTANDS ALL PROVISIONS OF THE PLAN, THIS NOTICE AND THE AGREEMENT. THE PARTICIPANT HEREBY AGREES TO ACCEPT AS FINAL AND BINDING ALL DECISIONS OR INTERPRETATIONS OF THE COMMITTEE UPON ANY QUESTIONS ARISING UNDER THE PLAN, THIS NOTICE OR THE AGREEMENT.

EXHIBIT A

MIRION TECHNOLOGIES, INC.
OMNIBUS INCENTIVE PLAN
RSU AGREEMENT
(Directors)

The Participant has been granted an Award (the "**Award**") of RSUs pursuant to the Mirion Technologies, Inc. Omnibus Incentive Plan (as may be amended from time to time, the "**Plan**"), the Notice of RSU Award (the "**Notice**") and this RSU Agreement (this "**Agreement**"), dated as of [_____] (the "**Grant Date**"). Except as otherwise indicated, any capitalized terms used but not defined herein shall have the meaning ascribed to such term in the Plan or in the Notice.

1. **Issuance of Shares.** Each RSU shall represent the right to receive one Share upon the vesting of such RSU, as determined in accordance with and subject to the terms of this Agreement, the Plan and the Notice. The number of RSUs is set forth in the Notice.

2. **Vesting Dates.** Subject to Section 3 and Section 4 of this Agreement, the Award shall vest on the dates set forth in the Notice. Vesting will cease upon your Termination of Service. Any RSUs that did not become vested prior to your Termination of Service or that do not become vested according to the provisions in Section 3 and Section 4 of this Agreement shall be forfeited immediately following the date of your Termination of Service.

3. **Termination of Service.**

(a) *Termination of Service due to Involuntary Removal from the Board*. In the event of the Participant's Termination of Service by the Company without Cause due to involuntary removal from the Board (other than for Cause), any unvested RSUs that would have vested in the six-month period following such Termination of Service will vest as on the date of the Participant's Termination of Service, conditioned on the Participant delivering to the Company, and failing to revoke, a signed release of claims acceptable to the Company within fifty-five (55) days following the date of the Participant's Termination of Service. Any unvested RSUs that do not vest in accordance with the previous sentence will be forfeited and canceled in their entirety without any payment or consideration being due from the Company.

(b) *Due to Death or Disability*. In the event of the Participant's Termination of Service due to death or Disability, any RSUs that are not vested as of the date of such Termination of Service will vest in full.

(c) *For Cause*. In the event of the Participant's Termination of Service by the Company, the RSUs, whether vested or unvested, will be immediately forfeited and canceled in their entirety without any payment or consideration being due from the Company.

(d) *Definitions*. For purposes of this Agreement, "**Disability**" shall mean any medically determinable physical or mental impairment resulting in the Participant's inability to

engage in any substantial gainful activity, where such impairment is likely to result in death or can be expected to last for a continuous period of not less than 12 months, as determined reasonably and in good faith by the Committee.

4. **Change in Control**. Subject to Participant continuing to provide service through the Change in Control, any unvested RSUs will vest on the date of the Change in Control.

5. **Voting Rights.** The Participant shall have no voting rights or any other rights as a shareholder of the Company with respect to the RSUs unless and until the Participant becomes the record owner of the Shares underlying the RSUs.

6. **Dividend Equivalents.** If a cash dividend is declared on Shares during the period commencing on the Grant Date and ending on the date on which the Shares underlying the RSUs are distributed to the Participant pursuant to this Agreement, the Participant shall be eligible to receive an amount in cash (a "**Dividend Equivalent**") equal to the dividend that the Participant would have received had the Shares underlying the RSUs been held by the Participant as of the time at which such dividend was declared; provided that, the Dividend Equivalent shall be provided in Shares if required by applicable law. Each Dividend Equivalent will be paid to the Participant in cash or Shares, as applicable, as soon as reasonably practicable (and in no event later than 45 days) after the applicable vesting date of the corresponding RSUs. For clarity, no Dividend Equivalent will be paid with respect to any RSUs that are forfeited.

7. **Distribution of Shares.** Subject to the provisions of this Agreement, upon the vesting of any of the RSUs, the Company shall deliver to the Participant, on the date that is two days following the Company's first earnings release for the most recently completed fiscal quarter following the applicable vesting date (but in no event later than two and one-half months following the vesting date), one Share for each such RSU. Upon the delivery of Shares, such Shares shall be fully assignable, alienable, saleable and transferrable by the Participant; *provided* that any such assignment, alienation, sale, transfer or other alienation with respect to such Shares shall be in accordance with applicable securities laws and any applicable Company policy.

8. **Responsibility for Taxes.** The Participant acknowledges that, regardless of any action taken by the Company, the ultimate liability for all income tax, social insurance, payroll tax, fringe benefits tax, payment on account or other tax-related items related to the Participant's participation in the Plan and legally applicable to the Participant ("**Tax-Related Items**") is and remains the Participant's responsibility. The Participant further acknowledges that the Company (i) make no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the Award, including, but not limited to, the grant, vesting or settlement of the Award, the subsequent sale of Shares acquired upon settlement of the Award and the receipt of any dividends and/or Dividend Equivalents; and (ii) do not commit to and are under no obligation to structure the terms of the grant or any aspect of the Award to reduce or eliminate the Participant's liability for Tax-Related Items or achieve any particular tax result.

9. **Cancellation/Clawback.** The Participant hereby acknowledges and agrees that the Participant and the Award are subject to the terms and conditions of Section 18 (*Cancellation or "Clawback" of Awards*) of the Plan.

10. **Provisions of Plan Control.** This Agreement is subject to all the terms, conditions and provisions of the Plan, including the amendment provisions thereof, and to such rules, regulations and interpretations relating to the Plan as may be adopted by the Committee and as may be in effect from time to time. The Plan is incorporated herein by reference. If and to the extent that this Agreement conflicts or is inconsistent with the Plan, the Plan shall control, and this Agreement shall be deemed to be modified accordingly.

11. **Notices.** Any notice required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been given when delivered personally or by courier, or sent by certified or registered mail, postage prepaid, return receipt requested, duly addressed to the party concerned at the address indicated below or to such changed address as such party may subsequently by similar process give notice of:

If to the Company:

Mirion Technologies, Inc.
1218 Menlo Drive
Atlanta, Georgia 30318
Attention: Stock Administration
Email: mti-stockadmin@mirion.com

If to the Participant, to the address of the Participant on file with the Company.

12. **No Right to Continued Service.** The grant of the Award shall not be construed as giving the Participant the right to continue to provide services to, the Company or any Affiliate.

13. **No Right to Future Awards.** Any Award granted under the Plan shall be a one-time Award that does not constitute a promise of future grants. The Company, in its sole discretion, maintains the right to make available future grants under the Plan.

14. **Transfer of RSUs.** Except as may be permitted by the Committee, neither the Award nor any right under the Award shall be assignable, alienable, saleable or transferable by the Participant otherwise than by will or pursuant to the laws of descent and distribution. This provision shall not apply to any portion of the Award that has been fully settled and shall not preclude forfeiture of any portion of the Award in accordance with the terms herein.

15. **Entire Agreement.** This Agreement, the Plan, the Notice and any other agreements, schedules, exhibits and other documents referred to herein or therein constitute the entire agreement and understanding between the parties in respect of the subject matter hereof and supersede all prior and contemporaneous arrangements, agreements and understandings, both oral and written, whether in term sheets, presentations or otherwise, between the parties with respect to the subject matter hereof.

16. **Severability.** If any provision of this Agreement is or becomes or is deemed to be invalid, illegal or unenforceable in any jurisdiction, or would disqualify the Plan or this

Agreement under any law deemed applicable by the Board, such provision shall be construed or deemed amended to conform to applicable laws, or if it cannot be so construed or deemed amended without, in the determination of the Board, materially altering the intent of this Agreement, such provision shall be stricken as to such jurisdiction, and the remainder of this Agreement shall remain in full force and effect.

17. **Amendment; Waiver.** No amendment or modification of any provision of this Agreement that has a material adverse effect on the Participant shall be effective unless signed in writing by or on behalf of the Company and the Participant; *provided* that the Company may amend or modify this Agreement without the Participant's consent in accordance with the provisions of the Plan or as otherwise set forth in this Agreement. No waiver of any breach or condition of this Agreement shall be deemed to be a waiver of any other or subsequent breach or condition, whether of like or different nature. Any amendment or modification of or to any provision of this Agreement, or any waiver of any provision of this Agreement, shall be effective only in the specific instance and for the specific purpose for which such amendment, modification or waiver is made or given.

18. **Assignment.** Neither this Agreement nor any right, remedy, obligation or liability arising hereunder or by reason hereof shall be assignable by the Participant.

19. **Successors and Assigns; No Third-Party Beneficiaries.** This Agreement shall inure to the benefit of and be binding upon the Company and the Participant and their respective heirs, successors, legal representatives and permitted assigns. Nothing in this Agreement, express or implied, is intended to confer on any Person other than the Company and the Participant, and their respective heirs, successors, legal representatives and permitted assigns, any rights, remedies, obligations or liabilities under or by reason of this Agreement.

20. **Dispute Resolution.** All controversies and claims arising out of or relating to this Agreement, or the breach hereof, shall be settled by the Company's mandatory dispute resolution procedures, if any, as may be in effect from time to time with respect to matters arising out of or relating to the Participant's service with the Company.

21. **Governing Law.** All matters arising out of or relating to this Agreement and the transactions contemplated hereby, including its validity, interpretation, construction, performance and enforcement, shall be governed by and construed in accordance with the internal laws of the State of Delaware, without giving effect to its principles of conflict of laws.

22. **Imposition of other Requirements and Participant Undertaking.** The Company reserves the right to impose other requirements on the Participant's participation in the Plan, on the Award and on any Shares to be issued upon settlement of the Award, to the extent the Company determines it is necessary or advisable for legal or administrative reasons. The Participant agrees to take whatever additional action and execute whatever additional documents the Company may deem necessary or advisable to accomplish the foregoing or to carry out or give effect to any of the obligations or restrictions imposed on either the Participant or the RSU pursuant to this Agreement.

23. **Section 409A and Section 457A**. To the extent the Committee determines that any payment under this Agreement is subject to Section 409A or Section 457A of the Code, the provisions of Section 19 of the Plan shall apply.

24. **References.** References herein to rights and obligations of the Participant shall apply, where appropriate, to the Participant's legal representative or estate without regard to whether specific reference to such legal representative or estate is contained in a particular provision of this Agreement.

[*Remainder of page intentionally left blank*]

IN WITNESS WHEREOF, the parties have duly executed and delivered this Agreement as of the date last written below or the date electronically accepted through the applicable portal, as applicable.

MIRION TECHNOLOGIES, INC.

By: ___________________________
Name:
Title:

PARTICIPANT

____
Name:

[*SIGNATURE PAGE – DIRECTOR RSU AGREEMENT*]

Execution Version

HOLDINGS ASSUMPTION AGREEMENT

HOLDINGS ASSUMPTION AGREEMENT, dated as of December 30, 2023 (this "***Agreement***"), made by Mirion Technologies (HoldingSub2), Ltd., a limited liability company incorporated in England and Wales with company number 09299632 (the "***Previous Holdings***") and Mirion IntermediateCo, Inc., a Delaware corporation (the "***New Holdings***"), and acknowledged by Citibank, N.A., as administrative agent and collateral agent (the "***Agent***").

W I T N E S S E T H:

WHEREAS, the Previous Holdings and the Agent are parties to that certain Credit Agreement, dated as of October 20, 2021 (as amended by the Agreement and Amendment No. 1 to Credit Agreement, dated as of November 22, 2021, and the Amendment No. 2 to Credit Agreement, dated as of June 23, 2023, and as further amended, restated, supplemented or otherwise modified from time to time prior to the date hereof, the "***Credit Agreement***"), by and among the Previous Holdings, Mirion Technologies (US Holdings), Inc., a Delaware corporation, as Parent Borrower, Mirion Technologies (US), Inc., a Delaware corporation, the Agent and the other Persons party thereto from time to time;

WHEREAS, the Credit Agreement provides that, at the written election of the Parent Borrower, any other Person or Persons organized under the laws of the United States that is a Subsidiary of a Parent Entity of Previous Holdings (but not the Parent Borrower) may be substituted as "Holdings" under the Credit Agreement;

WHEREAS, substantially contemporaneously with the execution of this Agreement, New Holdings and Previous Holdings will complete a Permitted Reorganization (the "***Reorganization***"), whereby New Holdings shall become the owner of 100% of the Equity Interests of the Parent Borrower;

WHEREAS, as of the date and time of execution and delivery by each party hereto of this Agreement (such time, the "***Assumption Effective Time***"), the New Holdings wishes to expressly accept and assume all obligations and liabilities of the Previous Holdings incurred in its role as "Holdings" under the Credit Agreement.

NOW, THEREFORE, the parties hereto hereby agree as follows:

1. ***Defined Terms***. Unless otherwise defined herein, terms defined in the Credit Agreement and used herein shall have the meanings given to them in the Credit Agreement.

2. ***Assumption of Agreements and Obligations***. Effective as of the Assumption Effective Time, the Previous Holdings hereby assigns to the New Holdings all of its obligations, liabilities and rights as "Holdings" under the Credit Agreement and the other Credit Documents, and the New Holdings hereby expressly, unconditionally and irrevocably assumes from the Previous Holdings all of its obligations, liabilities and rights as "Holdings" (and, if any, otherwise) under the Credit Agreement and the other Credit Documents (the "***Holdings Assumption***"). From and after the Assumption Effective Time, (i) (after giving effect to the preceding sentence) the Previous Holdings is hereby released from all of its obligations and liabilities as "Holdings" under the Credit Agreement and the other Credit Documents and (ii) the New Holdings shall be party as "Holdings" to the Credit Agreement and the other Credit Documents to which Previous Holdings is (or was) a party as "Holdings" for all purposes, with the same force and effect as if originally named therein as "Holdings". Subject to clause (i) of the preceding sentence, the Previous Holdings

hereby ratifies and confirms the existence and validity of, and all of its obligations and liabilities (including the Obligations) under, the Credit Agreement and such other Credit Documents. The New Holdings hereby ratifies and confirms the existence and validity of, and all of its obligations and liabilities (including the Obligations) under, the Credit Agreement and such other Credit Documents.

3. ***Representations and Warranties***. Each of Previous Holdings and New Holdings represents and warrants to each other party hereto that this Agreement (a) has been duly authorized by all necessary corporate, partnership or other organizational action, and, if required, action by its partners, members or shareholders, as applicable, (b) has been duly executed and delivered by the Previous Holdings and the New Holdings, respectively, and (c) constitutes a legal, valid and binding obligation of the Previous Holdings and the New Holdings, respectively, enforceable against the Previous Holdings and the New Holdings, respectively, in each case in accordance with its terms, subject to the Legal Reservations.

4. ***Effect of this Agreement***. Except as expressly set forth herein, this Agreement
(i) shall not by implication or otherwise limit, impair, constitute a waiver of, or otherwise affect the rights and remedies of the Administrative Agent, any Letter of Credit Issuer or any Lender under the Credit Agreement or any other Credit Document, and (ii) shall not alter, modify, amend or in any way affect any of the terms, conditions, obligations, covenants or agreements contained in Credit Agreement or any other Credit Document, all of which are ratified and affirmed in all respects and shall continue in full force and effect. Each reference to “Holdings” in the Credit Agreement and the other Credit Documents shall hereby be deemed to refer to New Holdings. This Agreement shall constitute a “Credit Document” for all purposes of the Credit Agreement and the other Credit Documents.

5. ***Post-Closing Action***. No later than January 12, 2024 (or such later date as the Administrative Agent may agree in its reasonable discretion), New Holdings shall deliver or cause to be delivered to the Collateral Agent the certificate representing Equity Interests in the Parent Borrower required to be delivered pursuant to the terms of the Security Agreement, together with an undated stock power or other appropriate instrument of transfer executed and delivered in blank by a duly authorized officer of New Holdings.

6. ***Governing Law***. **THIS AGREEMENT AND THE RIGHTS AND OBLIGATIONS OF THE PARTIES HEREUNDER SHALL BE GOVERNED BY, AND CONSTRUED AND INTERPRETED IN ACCORDANCE WITH, THE LAW OF THE STATE OF NEW YORK.**

7. ***Counterparts***. This Agreement may be signed in any number of counterparts, each of which shall be an original, with the same effect as if the signatures thereto and hereto were upon the same instrument. Delivery of an executed counterpart of a signature page of this Agreement by facsimile transmission or electronic transmission, including the use of any electronic signatures, shall be effective as delivery of a manually executed counterpart of this Agreement. The words “execution,” “signed,” “signature,” and words of like import used in connection with this Agreement and the transactions contemplated hereby shall be deemed to include electronic signatures or the keeping of records in electronic form, each of which shall be of the same legal effect, validity or enforceability as a manually executed signature or the use of a paper based recordkeeping system, as the case may be, to the extent and as provided for in any applicable Requirements of Law, including the Federal Electronic Signatures in Global and

National Commerce Act, the New York State Electronic Signatures and Records Act, or any other similar state laws based on the Uniform Electronic Transactions Act.

1. ***Severability***. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

2. ***Successors and Assigns***. This Agreement shall be binding upon and inure to the benefit of the New Holdings and its successors and assigns, the Agent and the Lenders and their respective successors, indorsees, transferees and assigns.

3. ***Jurisdiction; Waiver of Jury Trial***. The jurisdiction and waiver of right to trial by jury provisions in Sections 13.13 and 13.15 of the Credit Agreement are incorporated herein by reference *mutatis mutandis*.

[The Remainder of This Page is Left Intentionally Blank]

IN WITNESS WHEREOF the undersigned has caused this Agreement to be duly executed and delivered by its proper and duly authorized officer as of the day and year first above written.

MIRION TECHNOLOGIES
(HOLDINGSUB2), LTD., as the Previous Holdings

By: /s/ James Cocks Name: James Cocks
Title: Director

MIRION INTERMEDIATECO, INC., as the
New Holdings

By: /s/ Brian Schopfer Name: Brian Schopfer
Title: Director, Vice President and Chief Financial Officer

Acknowledged by:

Citibank, N.A.,
as Administrative Agent and Collateral Agent

/s/ Jim Oleskewicz
Title: Vice President

Exhibit 31.1

Certification of Principal Executive Officer
Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

I, Thomas D. Logan, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Mirion Technologies, Inc.

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the period presented in this report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: May 1, 2024

By:	/s/ Thomas D. Logan
Name:	Thomas D. Logan
Title:	Chief Executive Officer (Principal Executive Officer)

Exhibit 31.2

Certification of Principal Financial Officer
Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

I, Brian Schopfer, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Mirion Technologies, Inc.

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the period presented in this report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

    a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

    a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: May 1, 2024

By: /s/ Brian Schopfer
Name: Brian Schopfer
Title: Chief Financial Officer
(Principal Financial Officer)

Exhibit 32.1

Certification of Principal Executive Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

In connection with the Quarterly Report on Form 10-Q of Mirion Technologies, Inc. (the "Company"), for the period ended March 31, 2024, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), the undersigned, Thomas D. Logan, Chief Executive Officer of the Company, certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: May 1, 2024

By: /s/ Thomas D. Logan
Name: Thomas D. Logan
Title: Chief Executive Officer (Principal Executive Officer)

Exhibit 32.2

Certification of Principal Financial Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

In connection with the Quarterly Report on Form 10-Q of Mirion Technologies, Inc. (the "Company"), for the period ended March 31, 2024, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), the undersigned, Brian Schopfer, Chief Financial Officer of the Company, certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: May 1, 2024

By:	/s/ Brian Schopfer
Name:	Brian Schopfer
Title:	Chief Financial Officer (Principal Financial Officer)