



FINANCIAL POLICY

CORPORATE POLICY

LABIANA HEALTH S.A.

Approved by the Board of Directors at its meeting on the 275 of April, 20223
1st Edition - April 2023

Labiana's Financial Policy

Objective

The objective of Labiana's Financial Policy is to ensure the financial solvency of the Company based on the application of good tax practices, an optimal definition of the financial structure, an efficient use of resources and an adequate management of financial risks, guaranteeing the achievement of the social interest and based on a long-term business strategy.

This Policy is applicable to all the companies that make up the Labiana Group.

Fundamentals

The scope of application of this Policy shall be governed by the following fundamentals:

- Compliance with tax regulations in the different countries and territories in which the Company operates.
- Adoption of decisions on tax matters based on a reasonable interpretation of the applicable regulations and closely linked to its activity.
- Prevention and mitigation of significant tax risks, ensuring that taxation is appropriately related to the structure and location of activities, human and material resources and business risks.
- Ongoing and transparent information to the governing bodies on the main tax implications of the transactions or matters submitted for their approval, when they are a relevant factor in forming their will.

Our commitments

- To optimise Labiana's financial structure and management, maximising results through the effective and efficient use of available financial resources.
- To centrally manage the Company's indebtedness, seeking to optimise indebtedness and its maturities based on varied and appropriate sources of financing in each case.
- Do not use artificial structures unrelated to the Company's own activities for the purpose of reducing the tax burden and avoid any opaque structure for tax purposes that may prevent the competent tax authorities from identifying the person ultimately responsible for the activities or the ultimate owner of the assets or rights involved.
- To follow the recommendations of the codes of good tax practices implemented in the countries and territories in which the Company operates, taking into consideration the specific needs and circumstances of all the companies that make up Labiana.
- To offer maximum transparency and collaboration in a diligent manner, in due time and with the appropriate scope, before any requirement of information or documentation with fiscal significance requested by the competent Tax Administrations.
- To report transparently on the Group's financial situation and the risks that may affect it, both at regulatory (public) and management (internal) level.

- To provide all necessary cooperation to the competent Tax Authorities in the detection and search for solutions regarding fraudulent tax practices of which Labiana is aware that may develop in the markets in which the Company is present.
- Identify and manage the Company's financial risks within the established limits, in accordance with internal regulations and best market practices.
- Act responsibly in the financial and securities markets in accordance with the regulatory framework established by these markets and their regulators and supervisory bodies.
- Make available to anyone who so desires the necessary whistle-blowing channels for reporting conduct that may involve the commission of any irregularity or any act contrary to the law or to the System of Governance and Sustainability, including the rules of conduct established in the Code of Ethics and, consequently, actions in tax matters.
- The companies of the Company shall adopt the control mechanisms necessary to ensure, as part of proper corporate governance, compliance with tax regulations, as well as with the principles and good practices set forth in this Policy. Likewise, they shall dedicate adequate and sufficiently qualified human capital and material resources to such purposes.