

Madrid, 24 April 2025

Pursuant to the provisions of article 228 of Law 6/2023, of 17 March, on Securities Markets and Investment Services, and related provisions, as well as Circular 3/2020 on information to be provided by companies listed for trading on the BME Growth segment of BME MTF Equity (the 'BME Growth Circular 3/2020'), LABIANA HEALTH, S.A. ("LABIANA" or the 'Company') hereby informs you about the following:

### **OTHER RELEVANT INFORMATION**

The Company hereby publishes a free translation of the publication issued on 22 April 2025 making public the details and reasons for the qualification contained in the auditor's report corresponding to the consolidated financial statements of LABIANA HEALTH, S. A. and SUBSIDIARIES for the year ended 31 December 2024, together with the management report, as well as the corresponding actions leading to its correction and the deadline foreseen for such purpose, in accordance with the provisions of BME Growth Circular 3/2020 and as anticipated in communication of Other Relevant Information published on the same day 22 April 2025:

- **Scope and reasons for the qualification.** As stated in the audit report published on the same date, in the previous year the Group had a 100% equity investment in a Serbian company (Veterinarski Zavod Subotica) which, following a capital transaction in 2024, became 10% and was therefore removed from the scope of consolidation. This 10% stake is shown on the assets side of the consolidated balance sheet in the amount of 1,399 thousand euros.

As indicated by the external auditor in the 'Basis of the qualified opinion', it has not been possible to obtain "adequate and sufficient evidence to determine the recoverable value of said asset or to conclude whether the amount at which it is recorded should be adjusted", having carried out its audit in accordance with the regulations governing the auditing of accounts in force in Spain and with due independence.

Without prejudice to this qualification, the external auditor concludes that:

*"In our opinion, except for the possible effects of the matter described in the Basis for the qualified opinion section of our report, the accompanying consolidated annual accounts give, in all material respects, a true and fair view of the Group's equity and financial position at 31 December 2024, and of its results and cash flows for the year then ended, in accordance with the applicable regulatory financial reporting framework (identified in Note 3 of the notes to the financial statements) and, in particular, with the accounting principles and criteria contained therein."*

The reason for the qualification is due to external circumstances beyond the control of the Company and its Board of Directors, as it was not possible for the external auditor to obtain in due time the information requested from the new management of the aforementioned Serbian investee company (over which it no longer has any control, but only a mere 10% shareholding), as well as from the external auditor of the latter in Serbia, without which it was not possible to verify to determine the recoverable value of the aforementioned asset.

The aforementioned qualification only affects the audit report corresponding to the consolidated financial statements of LABIANA HEALTH, S.A. and SUBSIDIARIES and not that corresponding to the individual financial statements of LABIANA HEALTH, S.A., which has been issued without qualification.

- **Actions leading to its correction.** In accordance with the external auditor's criteria, the Company will take the following actions to try to correct this qualification:
  - (i) Work to obtain the information required by the external auditor. The Company shall work in full collaboration with the external auditor to obtain the information required by the latter to corroborate the recoverable value of said asset and verify whether the amount at which it is recorded should be adjusted, intensifying contacts with the management and work teams of the Serbian company, including the exercise of any rights it may have under Serbian law in its capacity as shareholder and making new commercial collaborations conditional upon the delivery of said information.
  - (ii) If it is not possible to obtain the information required by the external auditor by the end of the first half of the financial year 2025, the stake in the aforementioned company will be impaired for accounting purposes.
- **Expected time limit for correction.** Closing of the first half of the 2025 financial year, at which time, if the information required by the external auditor cannot be obtained to corroborate the recoverable value of said asset and verify whether the amount at which it is recorded should be adjusted, the accounting impairment will be made.

In accordance with the provisions of BME Growth Circular 3/2020, the information provided has been prepared under the sole responsibility of the Company and its Directors.

---

D. Manuel Ramos Ortega  
Chairman and Chief Executive Officer  
of LABIANA HEALTH, S.A.