



Practical guide to capital increases

March, 2026

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This document has been prepared internally by the Company for informational purposes only and does not constitute financial advice or an investment recommendation, nor is it an offer or invitation to buy, sell securities, or subscribe for securities or subscription rights.

The information contained in this document should be read in conjunction with the privileged information and other official information published by the Company on the market, which shall prevail in the event of any discrepancy.

Each shareholder must make their own decision independently and, where appropriate, consult with their financial, tax, or legal advisors.

The purchase or sale of subscription rights may have tax implications for the investor, which will depend on their particular situation.

Failure to subscribe for new shares may result in a reduction in the shareholder's percentage of ownership in the share capital after the capital increase has been executed.

Trading in subscription rights may be subject to limited liquidity and high volatility, and there may not be sufficient counterparties at certain times.

Trading is subject to the operating instructions published by BME Growth and may involve additional risks for investors.

Each shareholder should contact the depository where their shares are registered to give instructions or resolve operational queries.

Canales de gestión y contacto

Each shareholder should contact the depositary institution (bank, securities company, or brokerage firm) where their shares are registered to give instructions or resolve operational queries.

For all Labiana employees who are also shareholders and have a securities account open with GVC Gaesco, the entity is available to assist them in receiving their subscription orders once they have made their decision through the following

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1. Background

On February 18, Labiana Health, S.A. announced, through the corresponding privileged information, an agreement for a capital increase with preemptive subscription rights (hereinafter, the "rights") with the following characteristics:

- > **Number of new shares:** 1,268,000.
- > **Issue price per share:** €4.00 per share.
- > **Trading period for rights:** 6 days (March 2, 3, 4, 5, 6, and 9)
- > **Preemptive subscription rights:** each old share generates one preemptive subscription right.
- > **Proportion of the capital increase (new shares for old shares):** 1 new share for every 5.5 old shares, i.e., it would be necessary to hold 11 rights to subscribe for 2 new shares.
- > **Time and date of disbursement:** until 11:59 p.m. on March 9, 2026. In other words, this is the time and date by which shareholders must have the cash corresponding to the amount of their subscription of new shares available in their GVC Gaesco securities account.

The following is an illustrative description of how the capital increase works and the different alternatives available to shareholders.

2. Subscription rights



What are they?

Preemptive rights are a "privilege" that shareholders receive when a company increases its capital. In other words, they mean that each shareholder has **priority to subscribe to the new shares** before any external party, thereby maintaining the same percentage of ownership in the company.

Since February 23, all shareholders of the company should have received a notification from the financial institution (bank, securities company, or agency) where they have their shares deposited, informing them of the conditions of the capital increase and how they affect their portfolio.

According to the company's announcement to the market, all Labiana shareholders have received one subscription right for each share they already own until February 23, 2026. February 2026.

For example, if a shareholder had 550 shares on February 23, they will have received 550 rights.

Condiciones de la ampliación para los accionistas Conditions of the capital increase for shareholders

For every 55 subscription rights, shareholders may, if they wish, subscribe to 10 new shares at a price of €4 per share.

As a shareholder, what options
do I have? →

3. CASE STUDY: A shareholder has 543 shares.

STEP 1: Understand how many rights you have → Each shareholder has one right for each old share.

> If a shareholder had **543 shares = 543 rights**.

Paso 2: How many new shares can they subscribe to?

The rule is 5.5 rights → 10 new shares

(the same as saying: 5.5 rights → 1 new share) We divide:

$$543 \div 5.5 = 98.72$$

As fractions of shares cannot be subscribed, > **The shareholder can subscribe to 98 new shares, for which they will need to have $98 \times 5.5 = 539$ rights (and will have 4 left over).**

And what options does this shareholder have?

- 1 - Subscribe to new shares
- 2 - Sell the rights
- 3 - Buy rights
- 4 - Do nothing

Let's look at each case one by one.... →

OPTION 1

Subscribe to new shares

1.- Shareholders have as many rights as they have shares:

100 shares = 100 rights.

543 shares = 543 rights

2.- To subscribe for a new share, you need 5.5 rights.

3.- Shareholders must divide their rights by 5.5 and keep only the whole number (this is the maximum number of new shares they can subscribe):

$543 \text{ rights} \div 5.5 = 98.72 \rightarrow$ this shareholder **can subscribe 98**

new shares

What happens to the remaining rights?

To subscribe to 98 new shares, they need: $98 \times 5.5 = 539$ rights; as this shareholder had 543, they have 4 rights left over.

With these surplus rights, shareholders can:

> sell them on the market

> or purchase additional rights until they complete another share. In this case, by purchasing 7 new rights, they could subscribe to 100 new shares instead of 98.

4.- For each new share they wish to subscribe to, shareholders will have to pay €4.

$98 \text{ shares} \times \text{€}4 = \text{€}392$

$100 \text{ shares} \times \text{€}4 = \text{€}400$

5.- **If they do not wish to subscribe, shareholders are not obliged to do so and** may exercise the option to sell their rights on the market during the rights trading period, i.e., while they are listed on the market.

OPTION 2

Sell rights

Any shareholder may sell **all or part of their rights** on BME Growth during the trading period through the entity (bank, securities company, or agency) where they are deposited.

The price of the right is not fixed and will vary depending on market supply and demand, as is the case with the share price.

If, at the end of the trading period, the shareholder has not sold all or part of their rights, these may expire without value, unless the depositary institution proceeds to sell them on the market, in accordance with its internal procedures and provided that there is sufficient counterparty.

NOTE: Trading in subscription rights may involve limited liquidity and high volatility. Trading is subject to the operating instructions published by BME Growth and may involve additional risks for investors. Each shareholder should assess these risks before making any decision.

OPTION 3

Purchase rights

Any shareholder can purchase rights on the market (at a price that will depend on supply and demand) provided that there is an available supply.

By purchasing rights, you can increase the number of new shares to be subscribed during the rights trading period.

The price of the right is not fixed and will vary depending on market supply and demand, as is the case with the share price.

NOTA: Trading in subscription rights may involve limited liquidity and high volatility. Trading is subject to the operating instructions published by BME Growth and may involve additional risks for investors. Each shareholder should assess these risks before making any decision.

OPTION 4

Do nothing

During the capital increase, Labiana shareholders acquire preemptive rights that they may or may not exercise.

Shareholders are not obliged to participate in the capital increase, in which case they retain the same number of shares (although these shares will represent a smaller percentage once the capital increase is completed).

The three options described above explain all the possible options that a shareholder can exercise with regard to their preemptive rights.

If you have any questions, please contact the Investor Relations department at the following email address:
investors@labiana.com

4. FAQs

1.- I am a shareholder of Labiana. Am I obliged to participate in the capital increase?

No. You can keep your current shares without subscribing to new shares.

2.- How many rights do I have?

You have one right for each old share you own. Example: 250 shares = 250 rights.

3.- How do I know how many new shares I can subscribe to?

Each new share requires 5.5 rights. Divide your rights by 5.5 and keep only the whole number.

Example: $543 \div 5.5 = 98.72$ 🖱️ You can subscribe to 98 new shares.

4.- Why can't I subscribe to 99 shares if the calculation gives 98.72?

Because 99 shares would require: $99 \times 5.5 = 544.5$ rights, and rights are whole numbers. There are no “half” rights. This is without prejudice to the fact that you can subscribe to more shares in the second round.

5.- What happens to my leftover rights?

You can:

- > Sell them on the market during the trading period.
- > Buy more rights to complete another share.
- > Do nothing

6.- How much do I have to pay if I subscribe?

Each new share costs €4. Example: 18 shares \times €4 = €72.

4. FAQs

7.- What happens if I do nothing?

- > You keep your current shares.
- > Your percentage in the company will be reduced (dilution).

8.- If I sell my rights, do I lose my shares?

No. Selling rights does not affect your current shares.

9.- Can I sell only part of my rights?

Yes. You can sell all or only part of them and subscribe for the rest.

10.- What does it mean to be “diluted”?

It means that, even though you keep the same number of shares, there will be more shares in circulation, so your percentage of the total will be lower.

11.- Can I increase my stake?

Yes. You can buy additional rights on the market and subscribe for more new shares.

During the preferential subscription period, eligible shareholders who have exercised all of their preferential subscription rights and investors who acquire preferential subscription rights and exercise them in full may, at the time of exercising those rights, request the subscription of additional shares (additional shares) in the event that, at the end of the preferential subscription period, there are new unsubscribed shares (surplus shares).

12.- Why do subscription rights exist?

To protect current shareholders and give them priority to maintain their percentage if they so wish.



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