



This version of our report is a free translation of the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.

Independent verification report

To the shareholders of Laninver SHC, S.L.U.:

Pursuant to article 49 of the Code of Commerce, we have verified, with the scope of a limited assurance engagement, the Consolidated Statement of Non-Financial Information ("SNFI") for the year ended 31 December 2024 of Laninver SHC, S.L.U. (Parent company) and subsidiaries (hereinafter "Laninver" or the Group) which forms part of the accompanying Laninver's consolidated management report.

Responsibility of the directors of the Parent company

The preparation of the SNFI included in Laninver's consolidated management report and the content thereof, are the responsibility of the directors of Laninver SHC, S.L.U. The SNFI has been drawn up in accordance with the provisions of current mercantile legislation and following the criteria of the *Sustainability Reporting Standards* of the *Global Reporting Initiative* ("GRI Standards") selected as per the details provided for each matter in the section "8. Regarding the Non-Financial Statement - Table required by Law 11/2018 of 28 December" of the consolidated management report.

This responsibility also includes the design, implementation and maintenance of the internal control considered necessary to allow the SNFI to be free of material misstatement due to fraud or error.

The directors of Laninver SHC, S.L.U. are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the SNFI is obtained.

Our independence and quality management

We have complied with the independence requirements and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA Code of Ethics) which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management (ISQM) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team consisted of professionals specialising in Non-financial Information reviews, specifically in information on economic, social and environmental performance.

*PricewaterhouseCoopers Auditores, S.L., Torre PwC, Pº de la Castellana 259 B, 28046 Madrid, España
Tel.: +34 915 684 400 / +34 902 021 111, Fax: +34 915 685 400, www.pwc.es*

Our responsibility

Our responsibility is to express our conclusions in a limited assurance independent report based on the work we have performed. We carried out our work in accordance with the requirements laid down in the current International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements other than Audits or Reviews of Historical Financial Information (ISAE 3000 Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) and in the Guidelines for verification engagements of the Statement of Non-Financial Information issued by the Spanish Institute of Auditors ("Instituto de Censores Jurados de Cuentas de España").

In a limited assurance engagement, the procedures performed vary in nature and timing of execution, and are less extensive, than those carried out in a reasonable assurance engagement and accordingly, the assurance provided is also lower.

Our work consisted of posing questions to management as well as to the various units of Laninver that were involved in the preparation of the SNFI, of the review of the processes for compiling and validating the information presented in the SNFI, and in the application of certain analytical procedures and review procedures on a sample basis, as described below:

- Meetings with the Laninver SHC, S.L.U. personnel to understand the business model, policies and management approaches applied, principal risks relating to these matters and to obtain the information required for the external review.
- Analysis of the scope, relevance and integrity of the content of the SNFI for the year 2024, based on the materiality analysis carried out by Laninver and described in section "8. Regarding the Non-Financial Statement - Table required by Law 11/2018 of 28 December", taking into account the content required by current mercantile legislation.
- Analysis of the procedures used to compile and validate the information presented in the SNFI for the year 2024.
- Review of information relating to risks, policies and management approaches applied in relation to material matters presented in the SNFI for the year 2024.
- Verification, by means of sample testing, of the information relating to the content of the SNFI for the year 2024 and that it was adequately compiled using data provided by the sources of the information.
- Obtaining a management representation letter from the directors and management of the Parent company.

Basis for qualified conclusions

The Group does not include in its NFIS the information regarding: average remuneration and its evolution disaggregated by sex, age and professional classification or equal value; average remuneration of Directors and Managers disaggregated by sex; benefits obtained country by country, as required by article 49.6 of the Commercial Code.



Laninver SHC, S.L.U. and its subsidiaries

Qualified conclusion

Based on the procedures performed in our verification and the evidence we have obtained, except for the effects of the matters referred to in the section "Basis of qualified conclusion", nothing has come to our attention that causes us to believe that Laninver SHC, S.L.U. and its subsidiaries SNFI for the year ended 31 December 2024 is not prepared, in all material respects, in accordance with the provisions of current mercantile legislation and following the criteria of the GRI Standards following the criteria of the GRI Standards selected as per the details provided for each matter in the section "8. Regarding the Non-Financial Statement - Table required by Law 11/2018 of 28 December" of the consolidated management report.

Use and distribution

This report has been drawn up in response to the requirement established in current Spanish mercantile legislation and therefore may not be suitable for other purposes and jurisdictions.

PricewaterhouseCoopers Auditores, S.L.

13 May 2025