

**STATEMENT OF SPECIAL TAX BENEFITS AVAILABLE TO SAHAJANAND MEDICAL  
TECHNOLOGIES IBERIA SL UNDER THE APPLICABLE LAWS IN SPAIN**

SAHAJANAND MEDICAL TECHNOLOGIES IBERIA, S.L.  
C/Leonardo Da Vinci, 22  
46980 PATERNA - Valencia

In Valencia, on 29 September 2026.

Dear Sirs,

In relation to the information requested about the company, Sahajanand Medical Technologies Iberia SL ("SMT IBERIA") and its shareholders, regarding the declaration of tax benefits applicable in Spain due to the type of company, in our capacity as Tax Advisors of said company, we hereby inform you of the following:

1. There are no special tax benefits (direct taxes or indirect taxes) available to SMT IBERIA and its shareholders, under the applicable tax laws in Spain.

SMT IBERIA is subject to the general corporate income tax regime and does not have any exemptions or privileged tax regimes involving specific tax advantages, such as special reductions in the tax base, reduced tax rates, automatic rebates or special tax regimes that benefit certain sectors or activities specific to SMT IBERIA. Consequently, SMT IBERIA is taxed in accordance with the general provisions applicable to all companies in Spain, without having differentiated tax incentives that could imply a more favorable tax treatment.

However, like any other entity subject to Spanish tax regulations, certain general deductions may be applicable subject to compliance with certain requirements (e.g., deductions for R&D, technological innovation or donations, in accordance with current legislation). The application of such deductions depends on compliance with specific criteria established in the tax regulations.

2. This statement is intended solely for the purpose of providing general information to investors and is in no way intended to be a substitute for professional tax advice.
3. The views expressed in this statement are based on the facts and assumptions set out herein. There is no guarantee that the tax authorities or the courts will agree with the interpretations set out in this document.
4. Furthermore, these opinions are based on current legislation and its interpretation at the time of issue and may be subject to change in the future.

In Valencia, on 29 September 2026

Angel Vaillo Umbert

GÓMEZ-ACEBO & POMBO ABOGADOS, S.L.P.