Grupo Bupa Sanitas, S.L.

Independent limited assurance report on certain corporate social responsibility indicators of the Sanitas annual report, for the financial year ended December 31, 2025

Independent limited assurance report on certain corporate social responsibility indicators of the Sanitas annual report 2025

To the management of Grupo Bupa Sanitas, S.L. (Single-member Company):

Limited Assurance Conclusion

We have performed a limited assurance engagement on certain corporate social responsibility indicators of Grupo Bupa Sanitas, S.L. (the "Company") that are included in the document accompanying this report called "GRI Content Index" of the 2025 Annual Report ("CSR Indicators"), corresponding to the financial year ended December 31, 2025, and relating to the group of Sanitas companies operating in Spain and Portugal, detailed in the section "About this report - Geographical scope" and identified in Annex I to this report (hereinafter, the "Sanitas Companies operating in Spain and Portugal").

Based on the procedures we have performed and the evidence we have obtained, no matter has come to our attention that would lead us to believe that the CSR Indicators of the Sanitas Companies operating in Spain and Portugal, corresponding to the financial year ended December 31, 2025, have not been prepared, in all material respects, using as reference the criteria of the Sustainability Reporting Standards of the Global Reporting Initiative ("GRI Standards").

Basis for Conclusion

We have performed our limited assurance engagement in accordance with the 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).

We consider that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under this standard are described in more detail in the section "*Responsibilities of the Assurance Provider*" of our report.

Our Independence and Quality Management

We have complied with the independence requirements and other ethics 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 based on the fundamental principles of integrity, objectivity, professional competence and due diligence, confidentiality and professional behavior.

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

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Management's Responsibility Regarding CSR Indicators

The management of Grupo Bupa Sanitas, S.L. and the other Sanitas Companies operating in Spain and Portugal is responsible for:

- The preparation of the CSR Indicators of the Sanitas Companies operating in Spain and Portugal using as reference the criteria of the GRI Standards.

- Designing, implementing and maintaining the internal control that the management of Grupo Bupa Sanitas, S.L. and the other Sanitas Companies operating in Spain and Portugal determines is necessary to allow the preparation of the CSR Indicators of the Sanitas Companies operating in Spain and Portugal, using the GRI Standards as reference, to be free from material misstatement, whether due to fraud or error; and

- The selection and application of appropriate methods for the preparation of the CSR Indicators of the Sanitas Companies operating in Spain and Portugal, and the making of assumptions and estimates that are reasonable given the circumstances.

Responsibilities of the Assurance Provider

Our responsibility is to plan and perform the verification engagement in order to obtain limited assurance as to whether the CSR Indicators of the Sanitas Companies operating in Spain and Portugal are free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements may be due to fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions that users make based on the CSR Indicators of the Sanitas Companies operating in Spain and Portugal.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we apply our professional judgment and maintain professional skepticism throughout the engagement. We also:

- Determined the appropriateness in the circumstances of the use by Grupo Bupa Sanitas, S.L. and the other Sanitas Companies operating in Spain and Portugal of the GRI Standards as a reference for the preparation of the CSR Indicators of the Sanitas Companies operating in Spain and Portugal.

- Applied risk assessment procedures, including obtaining knowledge of the internal control relevant to the engagement, in order to identify cases where material misstatements are more likely to arise, whether due to fraud or error, but not for the purpose of expressing a conclusion on the effectiveness of the internal control of Grupo Bupa Sanitas, S.L. and the Sanitas Companies operating in Spain and Portugal.

- Designed and implemented procedures that respond to cases where material misstatements in the CSR Indicators of the Sanitas Companies operating in Spain and Portugal are likely to arise. The risk of not detecting a material misstatement due to fraud is higher than in the case of a material misstatement due to error, since fraud may involve collusion, falsification, deliberate omissions, intentionally misleading statements or evasion of internal controls.

Summary of Work Performed

A limited assurance engagement involves performing procedures to obtain evidence on the CSR Indicators of the Sanitas Companies operating in Spain and Portugal. The procedures in a limited assurance engagement vary in nature and timing, and their extent is less than that of a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained if a reasonable assurance engagement had been performed.

The nature, timing and extent of the procedures selected depend on professional judgment, including the identification of cases where material misstatements in the CSR Indicators of the Sanitas Companies operating in Spain and Portugal are likely to arise, due to fraud or error.

In carrying out our limited assurance work, we have:

- Held meetings with personnel from the various units of the Sanitas Companies operating in Spain and Portugal involved in the preparation of the CSR Indicators.

- Analyzed the processes for collecting and validating the data and information presented in the CSR Indicators of the Sanitas Companies operating in Spain and Portugal.

- Evaluated the alignment of the CSR Indicators of the Sanitas Companies operating in Spain and Portugal in accordance with the selected GRI Standards.

- Tested, through review procedures based on sample selection and substantive testing of the quantitative and qualitative information of the Indicators of the Sanitas Companies operating in Spain and Portugal. We also verified their proper compilation from the data supplied by the information sources of each of the aforementioned companies.

- Obtained a management representation letter from the management of Grupo Bupa Sanitas, S.L. and the other Sanitas Companies operating in Spain and Portugal.

Use and Distribution

Our report is issued to the management of Grupo Bupa Sanitas, S.L. in accordance with the terms of our engagement letter dated December 31, 2025, where it is indicated that we do not assume responsibility to third parties other than the recipients of this report.

This work does not constitute an audit of financial statements and is not subject to the regulatory provisions governing the audit activity currently in force in Spain, therefore we do not express an audit opinion in the terms provided for in the aforementioned regulations.

PricewaterhouseCoopers Auditors S.L.

Original in Spanish signed by:

Laura Nohales Duarte

7 July 2026

Annex I

Group of Sanitas companies operating in Spain and Portugal, which are indicated in the section "About this report - Geographical scope" and are identified in this report as the "Sanitas Companies operating in Spain and Portugal":

- Sanitas, S.A. de Seguros.
- Sanitas Emisión, S.L.
- Sanitas, S.A. de Hospitales.
- Fundación Sanitas Hospitales para el Desarrollo de la Investigación y la Innovación Médica.
- Sanitas Nuevos Negocios, S.L.
- Bupa Novos Negocios LDA.
- Sanitas Mayores Navarra, S.L.
- Sanitas Mayores País Vasco, S.A.
- Sanitas Mayores, S.L.
- Sanitas, S.L. de Diversificación.
- Sanitas Holding, S.L.
- Bupa Investments Overseas Limited, Sucursal en España.
- Elegimosalud, S.L.
- Fundación Sanitas.
- Grupo Bupa Sanitas, S.L.