

## BIOSENIC SA

Report of the statutory auditor to the general meeting of shareholders on the compliance of the annual report in the format of an electronic file of BIOSENIC SA as at 31 December 2024 with the ESEF requirements under the Delegated Regulation (EU) 2019/815.

*Free translation*

## REPORT OF THE STATUTORY AUDITOR TO THE GENERAL MEETING OF SHAREHOLDERS ON THE COMPLIANCE OF THE ANNUAL REPORT IN THE FORMAT OF AN ELECTRONIC FILE OF BIOSENIC SA AS AT 31 DECEMBER 2024 WITH THE ESEF REQUIREMENTS UNDER THE DELEGATED REGULATION (EU) 2019/815.

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### Mission

Pursuant to article 3:75 and 3:80 of the Code of companies and associations (hereinafter “CCA”) and in accordance with the standard concerning the audit of conformity of the annual report with the European Single Electronic Format (hereinafter “ESEF”), the mission of the auditor is to report on the compliance of the annual report and the mark-up language of the digital consolidated financial statements in the format of an electronic file (hereinafter “digital consolidated financial statements”) with the ESEF requirements, pursuant to the ESEF Regulatory Technical Standard (“RTS”) established by the European Delegated Regulation No. 2019/815 of 17 December 2018 and the royal decree of 14 November 2007 concerning the obligations of issuers of financial instruments admitted to trade on a regulated market, applicable to the digital annual report as at 31 December 2024.

This report has been prepared in accordance with paragraph 111quinquies of the standard (revised version 2023) which is complementary to the International Standards on Auditing (ISA) as applicable in Belgium. The reason for this is that we did not receive the digital annual report from the administrative body of the company in a timely manner in order to conclude in our consolidated auditor’s report dated 29 September 2025 that the annual report and the tagging of information in the digital consolidated financial statements were prepared, in all material respects, in accordance with the ESEF requirements.

### Responsibilities of the administrative body

The administrative body is responsible to prepare the digital annual report in accordance with the ESEF requirements.

This responsibility includes selecting and applying the most appropriate methods to prepare the digital annual report. In addition, the responsibility of the administrative body includes the design, implementation and maintenance of systems and processes relevant to prepare the digital annual report free from material misstatements, whether due to fraud or error. The administrative body must verify the digital annual report correspond to the user-readable annual report.

### Responsibility of the auditor

Based on the procedures we have performed, it is our responsibility to form a conclusion whether the digital format of the annual report and the tagging of information in the official version of the consolidated financial statements as at 31 December 2024, are compliant in all material respects with the ESEF requirements.

We have performed our procedures in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), “*Assurance engagements other than audits or reviews of historical financial information*”. This standard requires we comply with ethical requirements and we plan and perform the mission to obtain reasonable assurance that causes us to believe the digital annual report has been prepared in all material respects in accordance with the ESEF requirements, applied by the issuer.

The selection of the performed procedures depends on our professional judgment and on the assessment of the risk of material misstatements in the digital annual report and in the statements of the administrative body. The procedures we performed included, but were not limited to following :

- verify if the digital annual report in XHTML-format is prepared in accordance with article 3 of the Delegated Regulation;
- obtain an understanding of the processes followed by the issuer for the XBRL tagging of its digital consolidated financial statements and of the internal controls relevant to the certification, with the objective to design audit procedures that are appropriate in the given circumstances but not for the purpose to express an opinion on the effectiveness of the internal controls to provide reasonable assurance the digital format of the annual report and the tagging of information in the official version of the consolidated financial statements included in the annual report are, in all material respects, in accordance with the ESEF regulatory technical standards;
- obtain sufficient appropriate audit evidence on the effective operation of controls relevant for the XBRL tagging of the digital consolidated financial statements of the issuer as at 31 December 2024;
- reconcile the tagged data with the audited consolidated financial statements of the issuer as at 31 December 2024;
- assess the completeness and accuracy of the tagging of the digital consolidated financial statements prepared by the issuer;
- assess the appropriateness of the issuer’s use of the XBRL elements of the ESEF taxonomy and assess the creation of the extension taxonomy.

### Our independence and quality control

We have complied with the independence rules and other ethical requirements of the legislation and regulations applicable in Belgium that apply to our mission. These requirements are based on the fundamental principles of integrity, objectivity, professional competence and diligence, confidentiality and professional conduct.



Our audit firm applies the International Standard on Quality Management (ISQM) 1 and maintains a comprehensive system of internal quality control, including documented policies and procedures regarding ethical requirements, professional standards and applicable legal and regulatory requirements.

### Unqualified Conclusion

Based on the performed procedures, we are of the opinion the digital format of the annual report and the tagging of information in the consolidated financial statements of BIOSENIC SA as at 31 December 2024 which will be available in the Belgian official mechanism for the storage of regulated information (STORI) of the FSMA, are in all material respects, in accordance with the ESEF requirements pursuant to the Delegated Regulation and with the royal decree of 14 November 2007.

In this report, we do not express an audit opinion, nor a review conclusion or any other assurance conclusion regarding the consolidated financial statements themselves. Our audit opinion on the consolidated financial statements is presented in the consolidated auditor's report d.d. 29 September 2025.

### Other matter

The consolidated financial statements BIOSENIC SA were prepared by the administrative body of the issuer on 29 September 2025 and were subject to a statutory audit. This report is not a reissue of our consolidated auditor's report signed on 29 September 2025. This auditor's report contains a disclaimer of opinion on the true and fair view of the net equity and the consolidated financial position as at 31 December 2024, as well as of its consolidated financial performance and its consolidated cash flows for the year then ended, in accordance with the IFRS Accounting Standards as adopted by the European Union and with the legal and regulatory requirements applicable in Belgium.

La Hulpe, 12 December 2025

BDO Bedrijfsrevisoren BV  
Statutory auditor  
Represented by Rodrigo Abels\*  
Auditor

\*Acting for a company