



Arthrex España S.L.U.

Formal Statement for Public CbCR Filing

Fiscal Year Ended: 30 June, 2025

In compliance with *Additional Provision Eleven, Law 28/2022 of December 21*, which transposes *Directive (EU) 2021/2101* on the public disclosure of income tax information, Arthrex España S.L.U., with a registered business in Spain, hereby declares:

- The Ultimate Parent Entity (“UPE”), located outside Spain, is not subject to the obligation to prepare and publish the public country-by-country report under the legislation applicable in its jurisdiction.
- Consequently, the UPE has not provided all the information necessary to prepare the complete report required.
- Arthrex España S.L.U. then becomes responsible for publishing information available at the local level to ensure compliance with Spanish and EU obligations.

Pursuant to its responsibility to publish information available at the local level, Arthrex España S.L.U. elects to defer the disclosure of certain information for a maximum period of five years, as its immediate publication would be seriously prejudicial to the commercial position of the Company. The reasons for this election include:

- Disclosure could reveal sensitive pricing structures, profit margins, and market allocation strategies that could undermine our competitive advantage in key jurisdictions.
- Reporting might expose key supplier relationships, contract conditions, or volume discounts, which are commercially sensitive.
- Revealing information to calculate each country’s effective tax rate could cause our competitors to adjust their own tax planning to remain competitive and/or could cause negative tax planning perception even though we have always been fully compliant.