



To the board of directors of Ion Beam Applications SA

**Statutory auditor's report on review of interim condensed consolidated financial information for the period ended 30 June 2025**

**Introduction**

We have reviewed the accompanying interim condensed consolidated statement of financial position of Ion Beam Applications SA and its subsidiaries (the "Group") as of 30 June 2025 and the related interim condensed consolidated income statement, the interim condensed consolidated other comprehensive income, the interim condensed consolidated statement of changes in equity and the interim condensed consolidated statement of cash flow for the six-month period then ended, and the explanatory notes (the "condensed consolidated interim financial statement"). This interim condensed consolidated financial information is characterised by interim condensed consolidated statement of financial position total assets of KEUR 626.989 and the interim condensed consolidated income statement shows a loss for the six-month period of KEUR 2.552.

The board of directors is responsible for the preparation and presentation of this interim condensed consolidated financial information in accordance with IAS 34, as adopted by the European Union.

Our responsibility is to express a conclusion on this interim condensed consolidated financial information based on our review.

**Scope of Review**

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity." A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



## Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial information is not prepared, in all material respects, in accordance with IAS 34, as adopted by the European Union.

Diegem, 27 August 2025

The statutory auditor  
PwC Bedrijfsrevisoren BV/PwC Reviseurs d'Entreprises SRL  
Represented by

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*Romain Seffer*  
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Romain Seffer\*  
Réviseur d'Entreprises

\*Acting on behalf of Romain Seffer SRL