

Lima, October 31, 2025

Softcare Limited

Cricket Square, Hutchins Drive

PO Box 2681, Grand Cayman KY1-1111

Cayman Islands

("Softcare", together with its subsidiaries, the "**Group**")

China International Capital Corporation Hong Kong Securities Limited (CICC)

29/F One International Finance Centre

1 Harbour View Street

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CITIC Securities (Hong Kong) Limited (CITICS)

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Hong Kong

(for themselves and on behalf of the Hong Kong Underwriters named in schedule 1 to the Hong Kong Underwriting Agreement (as defined in the schedule) and for the International Underwriters named in schedule I to the International Underwriting Agreement (as defined in the schedule)).

Dear Sirs

We have been asked to provide this legal opinion to you with regard to the laws of the Republic of Peru (the "Jurisdiction" or "Peru") in connection with the listing of the ordinary shares of Softcare (the "**Shares**") on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Proposed Listing**"). The Proposed Listing will involve an offering for subscription to the public in Hong Kong and an international placing of new Shares (the "**Initial Public Offering**"), subject to the exercise of an over-allotment option to be granted by Softcare for the issue and allotment of additional new Shares up to 15% of offer size of the Initial Public Offering (the "**Over-allotment Shares**") (together referred to as the "**Global Offering**"). We have been asked to provide this legal opinion in relation to Softcare Perú Company S.R.L. (the "**Company**") which is incorporated in the Jurisdiction.

This opinion is delivered to the Hong Kong Underwriters pursuant to clause 2.1 of the Hong Kong Underwriting Agreement and to the International Underwriters pursuant to section 7 of the International Underwriting Agreement and would be relied upon by legal counsels and investors designated by Softcare if applicable. This opinion is delivered and has been prepared under the assumptions and qualifications set forth in Appendixes A and B herein, respectively.

DOCUMENTS REVIEWED

For the purpose of our opinion, we have examined the following documents (together, the "**Documents**"):

- (i) the prospectus dated October 31, 2025 (the "**Prospectus**"), and the offering circular dated November 6, 2025, issued by the Company in relation to the Proposed Listing;
- (ii) copies of the material contracts and all loans and financing arrangements involving the Company to which the Company is a party or which are binding upon it or any of its assets (the "**Material Contracts**") for Section F as set out in Appendix C;
- (iii) copies of the documents referred to in Appendix D hereto (together, the "**Other Examined Documents**");
- (iv) the confirmation letter dated October 27, 2025, signed by the Company to confirm that the information provided and reviewed for the issuance of this opinion is valid and accurate in all material aspects, and has not undergone any material change up to the date of execution of this opinion (the "**Confirmation Letter**").

OPINIONS

Based upon our review of the Documents and subject to the assumptions set out in Appendix A and subject to the qualifications set out in Appendix B, we give the following opinions in relation to the matters set out below:

A. Incorporation and Corporate Information

- 1. The Company is a company duly incorporated, validly existing and in good standing under the laws of Peru. The Company is a separate legal entity and possesses the capacity and authority to sue and be sued in its own name. The Company is not entitled

to immunity under the relevant laws. Further information of the Company is set out in Appendix E hereto.

2. The constitutional documents of the Company are not in breach or violation of any laws or regulations of Peru and is in full force and effect.
3. The Company's constitution is in compliance with and is not in breach or violation of any laws or regulations of Peru. The articles of association or other constitutional documents of the Company are duly adopted, and all constitutive documents that are required to be filed with the authority have been so filed.
4. The Company has the full corporate power and capacity to own, use, lease or operate its properties and assets and carry on its current business under its constitutional documents and the laws of Peru. There are no restrictions under the Company's constitution affecting such ability, power and capacity.
5. The entire capital of the Company and its participations (i) have been duly and validly authorized and issued and are fully paid and non-assessable in accordance with the laws of Peru and the constitutional documents of the Company without contravening any pre-emptive rights, re-sale right, right of first refusal or similar rights under the laws of Peru or the constitutional documents of the Company, and (ii) as registered in the Company's public registry entry are free and clear of all charges, security, liens, encumbrances, equities or claims and not subject to any mortgage, charge, pledge or other third party interest, and the shareholders of the Company has good and valid title to the corresponding participations. Each such participation rank *pari passu* in all respects with one another.
6. There is no legal restriction on foreign ownership (direct or indirect) with respect to the Company.
7. To the best of our knowledge pursuant to the Company's public registry entry and as informed by the Company (i) the ownership/title of such participations is not in dispute; and (ii) there are no outstanding rights, warrants or options to acquire, or instruments convertible into, any shares or equity interest in the Company.
8. Since the incorporation of the Company and up to the date of this opinion, the identity of the partners and their respective participation in the Company (including all changes within such period) are as set out in Appendix D hereto:
 - (a) all consents, approvals and authorizations of, and all filings, registrations and qualifications with, any court, governmental or regulatory department or agency or other regulatory body in Peru required under the laws of Peru with respect to the issuance of the participations have been obtained;
 - (b) there are no stamp duties payable in respect of the issuance of the participations have been duly paid; and

- (c) the partners are qualified to be the partners of the Company under the constitutional documents of the Company and all applicable laws and regulations in Peru.
- 9. On the date of this opinion, the identity of the officers and their respective terms of office are as set out in Appendix E hereto. Such officers and their respective terms of office have been appointed in accordance with the laws of Peru and the constitutional documents of the Company. The company does not have (is not obligated to do so) a board of directors.
- 10. The Company has the full power and authority under the laws of Peru and its constitutional documents to declare and effect dividend payments/distributions in or out of Peru freely in any foreign currencies without the necessity of obtaining any governmental approvals or permits. The Company is neither currently prohibited from or is subject to any restrictions in, directly or indirectly, paying any dividends or other distributions to the holders of their respective participations under its *constitutional documents* and/or under the current laws and regulations of Peru; *provided* that dividends can only be paid from profit actually obtained or freely available reserves and only as long as the net assets of the Company are not lower than the paid capital. Income tax withholding is 5% for dividends paid to foreign (not domiciled) individuals or companies
- 11. There are no outstanding loans from the Company's partners besides the loan provided by Sunmart Trading FZCO (partner of the Company) for the amount of USD 3,500,000, as listed in Appendix C. There are no other outstanding loans, debts, or liabilities of the Company. No governmental or regulatory approvals are required to obtain loans from partners.
- 12. The Company has not provided any guarantee.

B. Rearrangement

- 13. In January 2024, Softcare's business in Peru was rearranged (the "**Rearrangement**"), with the Company replacing Housemart Peru S.A.C. and Homepro Peru S.A.C. in the fast-moving consumer goods business.

Pursuant to the Rearrangement, as was formalized by the agreement referred to in Section 16 of Appendix D, end customers of Homepro Peru S.A.C. stop entering into purchase agreements with Homepro Peru S.A.C, and such customers were instructed to sign new purchase agreements directly with the Company. Any opinion given with respect to the Rearrangement is limited to the provisions of this agreement.

In respect of the Rearrangement:

- (a) no filings, regulatory approvals, permits, licenses or registrations under the laws and regulations of Peru have been necessary to carry on with the Rearrangement;
- (b) the Rearrangement complied with the laws and regulations of Peru;

- (c) the agreements or contracts executed between the Company with customers (third parties), necessary for the performance of the transactions related to the Rearrangement, do not contravene the laws and regulations of Peru;
- (d) no agreements or arrangements with third parties necessary for the execution and performance of the transactions related to the Rearrangement will contravene laws and regulations of Peru; and
- (e) *provided* that there has been no acquisition of accounts collectable, inventory or any kind of assets of Housemart Peru S.A.C. or Homepro Peru S.A.C. by the Company, pursuant to the terms of the Rearrangement, on the basis that Housemart Peru S.A.C., Homepro Peru S.A.C. and the Company are three separate legal entities of the same economic group (as defined in Law No. 31112 – Prior Control of Business Concentration Law), the Company (i) would not assume and is not liable to any legal proceedings, disputes, debts, or any tax implications of Housemart Peru S.A.C. and Homepro Peru S.A.C. under the laws and regulations of Peru, and (ii) is not required to commence an anti-trust proceeding under Law No. 31112 – Prior Control of Business Concentration Law.

C. Legal and Compliance

14. To the best of our knowledge, the Company has obtained all necessary licenses, consents, authorizations, permissions, declarations, approvals, orders, registrations, clearances, certificates, permits, reports ("**Government Authorizations**") to and filings with government agencies or body or any other regulator ("**Authority**") in Peru for it to own, lease, license and use properties (including any planning, building, construction and occupation permits and approvals) and assets, and to conduct its current business in so far as such properties, assets, and the conduct of such businesses are governed by Peruvian Laws. During the Track Record Period and up to the date of this legal opinion, the Government Authorizations had been and are valid, in full force and effect, and contain no material restrictions or conditions. Please refer to Appendix I for details of the relevant Government Authorizations. To the best of our knowledge, there are no legal impediments to the renewal of such Government Authorizations, and there are no proceedings pending or threatened relating to the revocation, suspension, withdrawal, cancellation, modification or non-renewal of any such Government Authorizations. Without prejudice to the foregoing, we shall underline that this opinion does not apply to the Government Authorizations required for the Production Facility, which are described in Section I of this document.
15. There are no Government Authorizations required in Peru by the Company that have not been obtained, or any other filing, recording or registration with any regulatory authority or governmental agency in Peru that has not been effected in connection with the Company's operation and the Proposed Listing (including but not limited to the issue and sale of Shares under the Global Offering and the associated changes in shareholding and directors of Softcare and/or the Company). Without prejudice to the foregoing, we shall underline that this opinion does not apply to the Government Authorizations required for the Production Facility, which are described in Section I of this document.

16. To the best of our knowledge, all necessary corporate filings of the Company have been made on a timely basis in Peru since its incorporation and thereafter up to the date hereof.
17. To the best of our knowledge, the Company is in compliance with all material aspects related to all applicable laws, regulations, rules, and its articles of association or other constitutional documents. Accordingly, as the Company was incorporated in December 2023 and commenced its operations in January 2024, this opinion is applicable to the period between such dates and April 30, 2025 (the "**Track Record Period**") and thereafter up to the date of this legal opinion.

D. Insolvency and Litigation

18. Based solely on the searches conducted at the Judicial District of Lima-Cercado, there is no order, writ of summons, petition or shareholders' resolution filed or passed for the dissolution or liquidation of the Company or appointment of a receiver, administrator or liquidator in Lima, Peru in connection with the winding-up, dissolution, liquidation procedures of the Company or its assets.
19. To the best of our knowledge, there is no litigation, arbitration, investigation by governmental authorities, administrative proceedings, judicial proceedings, bankruptcy, winding-up, dissolution or liquidation proceedings, prosecution, judgments, fines, penalties, arbitral, disciplinary proceeding or other dispute resolution processes or administrative sanctions involving the Company or its directors and senior management.
20. Based solely on the searches conducted the Judicial District of Lima – Cercado, there is no current civil or commercial litigation investigation or regulatory proceeding by or involving the Company, its directors or senior management.

E. Proposed Listing of Softcare

21. As of the date hereof, no approvals, authorizations or consents of and from, or filings with or notifications to any Authorities are required for or as a result of the Proposed Listing (including but not limited to the issue and sale of Shares under the Global Offering and the associated changes in shareholding and directors of Softcare and/or the Company).
22. The consummation or performance of the transactions contemplated by the Proposed Listing (including but not limited to the issue and sale of Shares under the Global Offering and the associated changes in shareholding and directors of Softcare and/or the Company) do not contravene, violate, conflict with or constitute a default under:
 - (i) any law, regulation or decree of Peru or, to the best of our knowledge, any judgement, ruling or order applicable to the Company which is currently in force;
 - (ii) the Company's constitutional documents; or
 - (iii) to the best of our knowledge, any agreement/instrument binding upon the Company or any of its assets (including the Material Contracts).

23. The consummation of the transactions under the Global Offering, including the execution and delivery of the relevant agreements by Softcare in connection therewith will not violate (i) the Material Contracts, (ii) to the best of our knowledge, any judgment, order or decree of any governmental body, agency or court having jurisdiction over the Company or any of its assets or (iii) any applicable law, regulation or rule of the articles of association of the Company.

F. Tax

24. To the best of our knowledge, based solely on the litigation searches in respect of the Company conducted at the Judicial District of Lima-Cercado on October 27, 2025, and the responses provided by the Company to the tax Q&A, the Company has paid all applicable taxes since incorporation, up to the date of this opinion.
25. There are no tax waivers, relief, concessions, or preferential treatment granted to the Company in Peru.
26. According to the SUNAT “*Consulta de Valores Pendientes de Pago*” accessed using the Company’s SOL credentials, as of the date of this legal opinion, the Company does not have any outstanding tax debts.
27. Based on our review of the monthly and annual tax returns provided by the Company, all taxes with respect to monthly and annual obligations (including corporate income tax and VAT) have been duly paid to the competent Peruvian tax authorities during the Track Record Period.
28. Based solely on the litigation searches in respect of the Company conducted at the Judicial District of Lima-Cercado on October 27, 2025, and the responses provided by the Company to the tax Q&A A , we are of the opinion that the Company has complied with the applicable tax laws of Peru in all material aspects during the Track Record Period and up to the date of this legal opinion. As of the date of this opinion and based on the litigation searches in respect of the Company conducted at the Judicial District of Lima-Cercado on October 27, 2025, we are not aware of any material penalties, fines, investigation, dispute or other administrative sanctions imposed on the Company by the tax authorities.
29. As of the date of this opinion, and based on the information reviewed, no transfer pricing–related tax contingencies have been identified that exceed the materiality threshold assumed for this opinion (USD 500,000). In particular, the transfer pricing reports for fiscal year 2024 have been updated to cover the relevant related-party transactions, and no significant risks have been detected that could result in arm’s length adjustments by the Peruvian tax authority (SUNAT).
30. There are no restrictions (including any requirement for approval, licence or filing) on the repatriation of profits of the Company or foreign exchange controls affecting the Company under the current laws and regulations of Peru.

G. Material Contracts¹

31. Appendix C sets forth a list of Material Contracts as informed by the Company. The Company has the power and legal capacity to enter into and perform its obligations under the Material Contracts to which it is party and the execution and performance of its obligations under the Material Contracts to which it is party will not contravene its constitutional documents and Peru laws and regulations. The Company has taken all necessary corporate actions to authorize the execution, delivery and performance of the Material Contracts to which it is a party. The obligations of the Company under the Material Contracts to which it is party constitute legal, valid, binding and enforceable obligations of such Company. No Government Authorizations is required for the execution, delivery and performance of the Material Contracts.
32. To the best of our knowledge, the Company is not in default of any of its material obligations or covenants under the Material Contracts. There is no breach of the Material Contracts and the Company has not received any notice from any counterparties relating to any breach or default of the Material Contracts.

H. Real Properties and Leases

33. Appendix F describes the real property owned by the Company, which is legally owned by the Company.
34. The Company solely and legally owns and/or duly registered the real properties. There are no defects, liens, claims, restrictions, encumbrances or outstanding security over any real property owned and/or leased by the Company. The Company complies with the usages of these properties and the expiry dates of the leases.
35. The lease agreements obtained in Appendix F are legally valid and enforceable agreements. In order for lease agreements to be enforceable against to third parties (including future acquirors of the lease property), lease agreements should be registered in the applicable Public Registry. Accordingly, we recommend to register the lease agreements in the applicable Public Registry.

I. Production Facility

¹ “Material Contracts” shall at least include any contract that:

- (a) involves an amount of money in excess of USD 500,000;
- (b) is important to the overall business of the Company (e.g. any agreement in relation to any important distributorship, major suppliers, customers or manufacturers of the Company);
- (c) the Company must rely on for its operations (e.g. any agreement between any member of the Issuer group and any e-commerce platform or sales channel in the relevant jurisdiction, agreement in relation to licence of intellectual property right);
- (d) contains any restrictive provisions in respect of the financing, listing or other fund-raising activities of the Company and/or its shareholders; or
- (e) contract or agreement that is not in the ordinary course of business of the Company, including any contract or agreement with connected persons or parties, finance/guarantee agreements or documents.

36. The Company plans to build a new production plant in Peru and build production lines in such production plant for manufacturing baby diapers, baby pants, sanitary pads and/or wet wipes (the “Production Facility”). Therefore, be advised that the regulatory approvals required for building and operating the Production Facility include, but are not limited to, the following:

1. Operating License: This is the authorization granted by Peruvian municipalities for the development of a specific economic activity. Before beginning the filing to obtain this license, the Company must (i) verify that the economic activity to be carried out in the facility is compatible with land use and (ii) ensure that the location where the activity will be carried out has the appropriate classification.

2. Technical Safety Certification for Buildings (ITSE Certificate): This is the document that certifies that the facility meets safety requirements. To obtain this certification, a series of technical documents must be filed in the form of a sworn statement to the competent municipality. Thereafter, a verification team, comprised of three safety, structural, and electrical specialists, shall verify on-site that the facility meets safety requirements.

3. Building Authorization: This document is required to build, expand, or remodel an establishment. To obtain this permit, a series of technical documents must be filed to the competent municipality, including but not limited to (i) architectural plans (floor plans, sections, and elevations), (ii) specialty plans (structures, plumbing, and electrical installations), and (iii) signage and evacuation plans, all of them with their descriptive reports, if applicable.

4. Authorization for the Operation of a Sanitary Products Laboratory: This authorization is mandatory for the operation of the Production Facility. To obtain this permit, the following documents must be filed to the Peruvian Authority of Medicines, Supplies and Drugs (DIGEMID): (i) application in the form of a sworn statement, (ii) diagram of the laboratory areas, (iii) flowchart of the production processes, (iv) distribution of critical support systems, and (v) list of critical equipment for production and quality control of products.

There is no legal impediment for the Company to obtain the abovementioned regulatory approvals. For the avoidance of doubt, the aforementioned regulatory approvals are not required for the current business operations of the Company.

J. Labour

37. Appendix G sets out the most relevant findings with respect to labour matters.
38. There has not been any dispute, disturbance or other conflict between the employees and the Company.
39. To the best of our knowledge and based on the relevant documents set out in Appendix G and the litigation searches in respect of the Company conducted at the Judicial District of Lima-Cercado on October 27, 2025, during the Track Record Period and up to the date of this legal opinion, (i) the Company is in no material breach of the

applicable employment and labour laws and regulations; and (ii) under applicable laws of Peru, the Company is not required to have any applicable employees' retirement fund schemes.

40. As set forth in Appendix G, as of the date of this opinion, the form and content of the sample employment contract provided by the Company are in compliance with the applicable laws of Peru. To the best of our knowledge, the employees of the Company have gone through proper recruitment processes.
41. The Company had been in compliance with all applicable labour laws in all material respects during the Track Record Period and up to the date of this legal opinion.

K. Insurance

42. The Company is not required to maintain any insurance policy for its business according to applicable laws of Peru, except for (i) the car accident insurance and (ii) the employee's insurance, which, to the best of our knowledge, the Company maintains for all of its vehicles and employees.

L. Environmental

43. To the best of our knowledge, the Company has complied with the environmental protection laws and regulations of Peru, and has not been penalised for violation of laws and regulations on environmental protection.

M. Anti-money Laundering / Anti-Bribery / OFAC / Foreign Exchange and Other Compliance

44. To the best of our knowledge and based on the declarations provided in the Confirmation Letter and the civil litigation searches in respect of the Company conducted at the Judicial District of Lima-Cercado on October 27, 2025, the Company has complied with all applicable anti-money laundering laws, anti-corruption and anti-bribery laws, OFAC, U.S. and other international sanction laws and regulations and foreign exchange-related laws and no adverse findings in relation to such matters have been identified during the Track Record Period and thereafter up to the date of this legal opinion.
45. To the best of our knowledge and belief, based on direct enquiries made to the Company and formal review of the documents related to import declarations, as listed in Appendix D, we believe that the Company has complied with formally making its declarations in accordance with import laws and regulations, and no adverse findings have been identified in relation to such matters. Additionally, based on our review of the sample customs declaration documents, the Company has complied with its formal obligations related to import laws and regulations. It should be noted that in this case, we have not carried out any contractual, documentary (other than the aforementioned import declarations), or accounting review.

46. With respect to Personal Data and Data Protection regulations, we refer to Appendix H herein. To the best of our knowledge, the Company is complying with relevant personal data protection laws and regulations in material aspects.

N. Third-Party Payment

47. The third-party payment arrangement, pursuant to which the Company has received payments from a third party different to the client to settle the purchase price of products on the client's behalf ("**Third-party Payment Arrangement**"), as well as the confirmation and/or designation letters we have reviewed (as listed in Appendix D) are valid and legally binding and are not in breach of any laws and regulations of Peru and do not constitute a non-compliance thereunder. Based on the form of confirmation and/or designation letters we have reviewed (as listed in Appendix D), the risks are remote for the Company to be found obligated to return funds to the client or their designated third-party payers, their respective banks and/or liquidators under the Third-party Payment Arrangement.
48. Furthermore, based on the sample of the new designation letter template (set out in Appendix D hereto) that the Company shall collect from its clients (the "**Clients**") and from the persons authorized to act as third-party payors on behalf of the Clients (the "**Authorized Persons**"), we are of the opinion that:
- (i) in any event, including but not limited to where there is (i) any dispute or disagreement among the Clients, the Authorized Persons and/or the Company concerning the relevant sales agreements between the Clients and the Company or the designation letters, or (ii) any failure by the Clients or by the Authorized Persons on behalf of the Clients to settle the payments concerning such sales agreements, or (iii) any request by the Authorized Persons for refund of the payments made or settled on behalf of the Clients concerning such sales agreements, the Clients shall remain primarily liable for the payments concerning such sales agreements and all other liabilities arising out of such sales agreements;
 - (ii) the Clients have undertaken to fully indemnify and hold harmless the Company against all losses, payments, costs, expenses, liabilities and damages which the Company may suffer or incur arising out of or in connection with any failure (including any disputes or disagreement) by the Authorized Persons to settle the payments concerning such sales agreements on behalf of the Clients or any breach or failure (including any disputes or disagreement) by the Clients and/or Authorized Persons to perform their obligations;
 - (iii) the designation letters constitute legal, valid, binding and enforceable obligations of all the parties thereto, including the Company, the Clients and the Authorized Persons, such designation letters are not in breach of any laws and regulations of Peru and do not constitute a non-compliance thereunder; and
 - (iv) the Company shall have an enforceable right to claim (i) indemnity from the Clients; and/or (ii) compensation against the Clients and the Authorized Persons

if any of the Clients or Authorized Persons breaches or fails to perform their obligations.

O. Prospectus

49. The statements set forth in the sections headed "*History, Reorganization and Development*" and "*Business*" of the Prospectus, in so far as such statements summarising or referring to the laws, statutes, rules and regulations of Peru, fairly and accurately summarise or refer to such laws, statutes, rules and regulations of Peru.
50. The statements which (i) are set out in the sections headed "*Definitions*", "*Directors and Parties involved in the Global Offering*", "*History, Reorganization and Development*" and "*Business*" sections of the Prospectus/offering document; and (ii) refer to the Company and its business; are true, accurate, complete and not misleading.

We hereby confirm our agreement to the inclusion of those statements in the Prospectus that are attributed to us as statements of our "views", "opinions", "advice", or other words of similar meaning. Such statements, and any statements of opinions or views provided by us for inclusion in written responses from you to the Securities and Futures Commission of Hong Kong ("**SFC**") or Stock Exchange or any other statutory or regulatory authorities are hereby incorporated into this letter by reference, and we hereby agree that you may rely on such opinions as if fully set forth herein.

We have no objection to, if necessary, the inclusion of this opinion or excerpts from this opinion in the Prospectus and its submission to the governmental and/or regulatory agencies, including but not limited to the SFC, SEHK and any other statutory or regulatory authorities.

This opinion may be relied upon by any party, including the CICC, CITICS, CLSA, GF Capital, GF Brokerage and other underwriters appointed by Softcare, their respective affiliates and their respective legal counsels for the Global Offering and their related due diligence, and also the legal counsel appointed by Softcare in connection with the Global Offering.

[Signature Page Follows]



ESTUDIO
MUÑOZ

MUÑOZ
OLAYA
MELÉNDEZ
CASTRO
ONO
& HERRERA
Abogados

Yours faithfully,

For and on behalf of

Estudio Muñoz, Olaya, Meléndez, Castro, Ono & Herrera Abogados

Name: Carlos Enrique Arata Delgado

Title: Senior Partner

APPENDIX A

ASSUMPTIONS

The opinions hereinbefore given are based upon the following assumptions:

1. There are no provisions of the laws of any jurisdiction outside Peru, which would be contravened by the execution or delivery of the Other Examined Documents and that, in so far as any obligation expressed to be incurred under the Documents is to be performed in or is otherwise subject to the laws of any jurisdiction outside Peru, its performance will not be illegal by virtue of the laws of that jurisdiction.
2. The Other Examined Documents are within the capacity and powers of and have been duly authorized, executed and delivered by each of the parties thereto and have been duly delivered by the Company and constitute the legal, valid and binding obligations of each of the parties thereto enforceable in accordance with their terms as a matter of the laws of all relevant jurisdictions (other than Peru).
3. All authorizations, approvals, consents, licences and exemptions required by and all filings and other requirements of each of the parties to the Other Examined Documents outside Peru to ensure the legality, validity and enforceability of the Other Examined Documents have been duly obtained, made or fulfilled and are in full force and effect and that any conditions to which they are subject have been satisfied.
4. All original documents are authentic, that all signatures and seals are genuine, that all documents purporting to be sealed have been so sealed and that all copies conform to their originals.
5. We have made no assessment on the amount of taxes payable by the Company. Accordingly, we are assuming that any determination of taxes made by the Company, have been prepared according to Peruvian tax laws and applicable accounting rules.
6. The records maintained by the Judicial District of Lima – Cercado, at which searches were conducted, constitute a complete record of the civil, labour, and tax proceedings in the Judicial District of Lima – Cercado.
7. All answers, declarations and/or statements provided to us in response to the Confirmation Letter and the closing questionnaires are true and accurate in all their material aspects.
8. The Confirmation Letter has been executed by a legal representative of the Company with the capacity and sufficient powers. Therefore, the confirmations and statements provided in the Confirmation Letter are valid and accurate in all their material aspects.

9. In relation to the relevant agreements in connection with the Global Offering ("**Underwriting Agreements**"):
- (i) the Company is not a signing party of the Underwriting Agreements;
 - (ii) the Underwriting Agreements have been or will be validly authorized and executed by the respective parties thereto in accordance with all applicable laws. The performance of the obligations therein contained are within the capacity and powers of, and will constitute the legal, valid, binding and enforceable obligations of the respective parties thereto in accordance with their terms;
 - (iii) the validity and binding effect under the laws of The Hong Kong Special Administrative Region of the People's Republic of China or the laws of the State of New York (as the case may be) of the Underwriting Agreements which are expressed to be governed by such Foreign Laws in accordance with their respective term; and
 - (iv) there is no contractual prohibition binding on Softcare prohibiting it from entering into and performing its obligations under the Underwriting Agreements.

APPENDIX B

QUALIFICATIONS

The opinions hereinbefore given are subject to the following qualifications:

This Legal Opinion is provided to the Hong Kong Underwriters at the Company's request and in accordance with the laws of the Republic of Peru.

In such capacity, we have examined copies, certified or otherwise identified to our satisfaction, of all documents, certificates or other instruments provided by the Company (including the Confirmation Letter – with the corresponding closing questionnaires) as in our judgment are necessary or appropriate to enable us to render the opinions expressed below; unless indicated otherwise, we have not made an independent investigation or searches. Accordingly, unless indicated otherwise, we base this opinion exclusively on the information and responses provided by the Company.

We have not qualified any contract as a Material Contract and such qualification has been performed by the Company, therefore, we assume there are no additional contracts or agreements entered into by the Company that might be qualified as a Material Contract.

We are qualified to practice law in Peru and therefore express no opinion as to any laws other than the laws of Peru applicable as of the date of this opinion and we have assumed that there is nothing in any other law that affects our opinion.

This opinion is also given on the basis that we undertake no responsibility to notify any addressee of this opinion of any change in the applicable laws after the date of this opinion.

For purposes of giving this opinion, we are assuming a materiality threshold of USD 500,000. Accordingly, any reference in this opinion to “material” is considering such threshold.

APPENDIX C

MATERIAL CONTRACTS

i. Contract: Product Sales Agreement Applicable to National Sales

Object of Contract: Transfer of assets as baby diapers, sanitary napkins, baby wipes, toothpaste, and other related products.

Date of signature: January 1, 2024

Parties: The Company and RODAMEOS & CIA S.R.L.

ii. Contract: Product Sales Agreement Applicable to National Sales

Object of Contract: Transfer of assets as baby diapers, sanitary napkins, baby wipes, toothpaste, and other related products.

Date of signature: January 1, 2024

Parties: The Company and ANGÉLICA EMPERATRIZ CHÁVEZ HURTADO.

iii. Contract: Product Sales Agreement Applicable to National Sales

Object of Contract: Transfer of assets as baby diapers, sanitary napkins, baby wipes, toothpaste, and other related products.

Date of signature: January 1, 2024

Parties: The Company and MERCADERES JUSTO SOCIEDAD COMERCIAL DE RESPONSABILIDAD LIMITADA.

iv. Contract: Product Sales Agreement Applicable to National Sales

Object of Contract: Transfer of assets as baby diapers, sanitary napkins, baby wipes, toothpaste, and other related products.

Date of signature: January 1, 2024

Parties: The Company and GLOSER S.A.C.

v. Contract: Product Sales Agreement Applicable to National Sales

Object of Contract: Transfer of assets as baby diapers, sanitary napkins, baby wipes, toothpaste, and other related products.

Date of signature: January 1, 2024

Parties: The Company and DISTRIBUCIONES DISAM CORP E.I.R.L.

vi. Contract: Product Sales Agreement Applicable to National Sales

Object of Contract: Transfer of assets as baby diapers, sanitary napkins, baby wipes, toothpaste, and other related products.

Date of signature: January 1, 2024

Parties: The Company and OPERADOR COMERCIAL C.H. S.A.C.

vii. Contract: Product Sales Agreement Applicable to National Sales

Object of Contract: Transfer of assets as baby diapers, sanitary napkins, baby wipes, toothpaste, and other related products.

Date of signature: January 1, 2024

Parties: The Company and JRC DISTRIBUIDOR E.I.R.L.

viii. Contract: Product Sales Agreement Applicable to National Sales

Object of Contract: Transfer of assets as baby diapers, sanitary napkins, baby wipes, toothpaste, and other related products.

Date of signature: January 1, 2024

Parties: The Company and RG DICOS E.I.R.L.

ix. Contract: Product Sales Agreement Applicable to National Sales

Object of Contract: Transfer of assets as baby diapers, sanitary napkins, baby wipes, toothpaste, and other related products.

Date of signature: January 1, 2024

Parties: The Company and Disfarmadent Distribuciones Generales S.R.L.

x. Contract: Product Sales Agreement Applicable to National Sales

Object of Contract: Transfer of assets as baby diapers, sanitary napkins, baby wipes, toothpaste, and other related products.

Date of signature: January 1, 2024

Parties: The Company and DISTRIBUIDORA STEBER S.A.C.

xi. Contract: Agreement for Provision of Storage Services

Object of Contract: Provision of storage services and handling of goods.

Date of signature: The original agreement was signed on September 6, 2024.

Amendment: The first amendment to the agreement was signed on June 1, 2025. This amendment extended the term of the agreement until December 6, 2025.

Parties: The Company and SAVAR CORPORACIÓN LOGÍSTICA S.A.

xii. Contract: Transfer Agreement of Mandatory Health Notifications

Object of Contract: Transfer the ownership over the following Mandatory Health Notifications in favor of the Company:

- (i) NSOC64707-24PE: SOFT CARE brand of “TOALLAS HUMEDAS PARA BEBE” valid until April 26, 2031.
- (ii) NSOA00367-24PE: SOFT CARE brand of “TOALLAS INTIMAS” valid until March 15, 2031.
- (iii) NSOA00355-23PE: SOFT CARE brand of “PAÑAL PARA BEBE” valid until November 28, 2031.

Date of signature: June 17, 2024

Parties: HOUSEMART PERU S.A.C. and The Company.

xiii. Contract: Provision of Storage Services for Pharmaceuticals and Related Products Agreement

Object of Contract: Provision of Storage Services for Pharmaceuticals and Related Products.

Date of signature: The original agreement was signed on January 17, 2024.

Amendment: The first amendment to the agreement was signed on January 12, 2025. This amendment extended the term of the agreement until January 17, 2026, with automatic renewal.

Parties: The Company, as the Client; and, LOGISTICA MÉDICA CENTRAL E.I.R.L. as the Lessor.

xiv. Contract: Sub-Lease Agreement of Real Property

Object of Contract: Sub-Lease of Lot 96, Zone C, of the Rustic Parcel of Chacra Cerro, located in Santa Ana Street, district of Comas, province and department of Lima, Peru.

Date of signature: June 28, 2024.

Parties: The Company, as the Lessee; and, CONDUCTORES METÁLICOS S.A.C. as the Lessor.

xv. Contract: Lease Agreement of Real Property

Object of Contract: Lease of Mza. I, Lot 8, Int. 310, Third Floor, El Trébol Avenue, district of Comas, province and department of Lima, Peru.

Date of signature: The original agreement was signed on January 17, 2024.

Amendment: The first amendment to the agreement was signed on January 12, 2025. This amendment extended the term of the agreement until January 17, 2026, with automatic renewal.

Parties: The Company, as the Lessee; and, LOGISTICA MÉDICA CABRERA S.A.C. as the Lessor.

xvi. Contract: Loan Agreement

Object of the Contract: Granting of a loan of USD 3'500,000.00.

Date of signature: March 20, 2025.

Parties: The Company, as the Borrower; and Sunmart Trading FZCO, as the Lender.

APPENDIX D

OTHER EXAMINED DOCUMENTS

1. The public deed of incorporation of the Company, executed before the Public Notary of Lima, Fermin Antonio Rosales Sepúlveda, on December 23, 2023;
2. The constitutional documents of the Company;
3. The register of members of the Company;
4. Copy of the Registry Entry No. 15506747, dated June 12, 2025, issued by the Public Registry Superintendency of Peru;
5. Copy of licenses held by the Company as listed in Appendix I to this legal opinion;
6. Copy of the Registry Entries in respect of real property as listed in Appendix F to this legal opinion;
7. Statements, lists and contracts in labour matters as listed in Appendix G to this legal opinion;
8. Anti-corruption, bribery, fraud and money-laundering policies;
9. Certificates and certificates on administrative and municipal matters as listed in Appendix I to this legal opinion;
10. Searches conducted at the Judicial District of Lima-Cercado to validate the litigation aspects set forth in Sections 18, 20, 28, 39 and 45 of this opinion;
11. Company records, financial statements and balance sheets as of December 2024, as listed in Appendix J to this opinion;
12. Such other documents as we have considered necessary for the purposes of rendering this opinion;
13. Excel document containing answers from the Company to our request list;
14. The insurance documents of the Company as listed in Appendix L to this legal opinion; and;
15. The confirmation letter executed by RODAMEOS & CIA S.R.L. authorizing third-party payments to be made on its behalf, valid until December 31, 2024.
16. The confirmation and designation letter form to be executed by the Company's clients authorizing third-party payments to be made on their behalf.
17. The sample of the new designation letter template that the Company shall collect from its Clients and their Authorized Persons (third-party payors).
18. The confirmation of the business Rearrangement executed by the Company, Housemart Peru S.A.C. and Homepro Peru S.A.C. on January 20, 2025.

19. The Market Range Study dated January 8, 2025, issued by TPC Group International, in accordance with the legal provisions in Peru regarding transfer pricing, for the financing transactions to be carried out between the Company and its related parties.
20. The certificate of non-debt of municipal fines and taxes, dated February 25, 2025, issued by the Municipality of Jesús María.
21. The Power of Attorney Certificate of the General Manager, Mr. Wan Chao, identified with Peruvian Foreign Identity Card No. 007963721, dated June 16, 2025, issued by the Public Registry Superintendency of Peru.
22. The Power of Attorney Certificate of the Attorney, Ms. Guo Huiyi, identified with Peruvian Foreign Identity Card No. 007945810, dated June 16, 2025, issued by the Public Registry Superintendency of Peru.
23. The certificate of non-debt of municipal fines and taxes, dated June 23, 2025, issued by the Municipality of Pucusana.
24. Sample custom declaration documents and import declarations No. 118-2025-10-230677-01-1-00, No. 370-2025-10-012937-01-8-00, No. 118-2025-10-070926-01-4-00, and No. 118-2025-10-179635-01-0-00.

APPENDIX E

CORPORATE INFORMATION OF THE COMPANY

Name	SOFTCARE PERU COMPANY S.R.L.
Incorporation	Public deed dated December 23, 2023.
Registered address	Jr. Huiracocha No. 2097, Dpt. 1702, Jesus Maria, Lima, Peru.
Type of company	Commercial Limited Liability Company.
Purpose	The purpose of the Company is to import, export, manufacture, extract, transform, represent, distribute, and sell pharmaceutical products, such as detergents, wet wipes, diapers, sanitary napkins, and other absorbent articles for human use, thermometers, syringes, needles, hypodermic needles, disposable needles, sphygmomanometers, stethoscopes, as well as granite, marble, melamine, ceramic majolica, porcelain, glass and other related products.
Term	Indefinite.
Electronic entry number (corporate registry)	Electronic Entry No. 15506747.
Capital stock	S/ 752,518.00 (approximately USD 200,000) represented by 752,518 participations with a nominal value of S/ 1.00 each.
Current partners(s)	- SENBAI HOLDINGS FZCO: holder of 744,980 participations with a nominal value of S/ 1.00 each (99% of capital stock) - SUNMART TRADING FZCO: holder of 7,538 participations with a nominal value of S/ 1.00 each (1% of capital stock)
Previous partner(s)	N/A
Current director(s)	N/A
Previous director(s)	N/A

Current officer(s)	General Manager: Wan Chao, identified with Peruvian Foreign Identity Card No. 007963721, duly appointed by General Partner's Minute dated August 21, 2024. Attorney: Guo Huiyi, identified with Peruvian Foreign Identity Card No. 007945810, duly appointed by General Partner's Minute dated October 15, 2024.
Previous officer(s)	General Manager: Xu Chao, identified with Peruvian Foreign Identity Card No. 000814752, removed by General Partner's Minute dated August 21, 2024. Attorney: Lin Yonghui, identified with Peruvian Foreign Identity Card No. 001538464, removed by General Partner's Minute dated October 15, 2024.

APPENDIX F

REAL PROPERTIES AND LEASES

1. Company-owned/leased properties

Owned:

i. Registration entry 14330806.

Property description: Building facing Jirón Huiracocha N° 2097, Tower A, Fundo Matalechuzas, district of Jesús María, province and department of Lima.

Owner: SOFTCARE PERU COMPANY S.R.L.

Liens, claims, restrictions, encumbrances or outstanding security: NO.

ii. Registration entry 12906365.

Property description: Parcel A-2, Rustic Property, part of Parcel One of Fundo Quipa, district of Pucusana, province and department of Lima.

Owner: SOFTCARE PERU COMPANY S.R.L. and SUNDA INTERNATIONAL S.A.C.

Liens, claims, restrictions, encumbrances or outstanding security: NO.

iii. Registration entry 49074151.

Property description: Parcel N° 6, South part of Fundo Quipa, District of Pucusana, Province and Department of Lima.

Owner: SOFTCARE PERU COMPANY S.R.L. and SUNDA INTERNATIONAL S.A.C.

Liens, claims, restrictions, encumbrances or outstanding security: NO.

Leased:

iv. Property description: Lot 96, Zone C, of the Rustic Parcel of Chacra Cerro, located in Santa Ana Street, district of Comas, province and department of Lima, Peru.

Lessor: CONDUCTORES METÁLICOS S.A.C. INTERNATIONAL S.A.C.

Current Contract: Yes.

Contract termination date: June 30, 2029.

v. Property description: Mza. I, Lot 8, Int. 310, Third Floor, El Trébol Avenue, district of Comas, province and department of Lima, Peru.

Lessor: LOGISTICA MÉDICA CABRERA S.A.C.

Current Contract: Yes.

Contract termination date: January 17, 2026, with automatic renewal.

2. All of the Company's real estate properties are free of outstanding liens, claims, restrictions, encumbrances, or guarantees.
3. All lease agreements have been validly executed by Mr. Chao Xu, the Company's previous General Manager.

APPENDIX G

LABOUR MATTERS

Local employees:

Pursuant to the information provided, as of the date of this opinion, the Company has a total of fifteen (15) employees, out of which thirteen (13) are Peruvian citizens.

The Company has no trade unions within its organization, nor any staff affiliated to trade union organizations.

Regarding local employees, as of the date of this opinion, the Company uses fixed term contracts under the “commencement of activities” reason.

Fixed-term contracts are exceptions to indefinite-term contracting and could be used by companies only in certain legally recognized circumstances, such as a temporary need for hiring due to a specific service.

Such contract is subject to certain rules of validity² that, if not observed, may lead to the contract being considered as of indefinite duration. Thus, among the main causes of distortion of fixed-term contracts, the regulations establish that this occurs: (i) if the worker continues to work after the expiration date of the stipulated period, or after the agreed extensions, if these exceed the maximum limit allowed; and ii) when the worker demonstrates the existence of simulation or fraud to the rules established in this law.

In this line, regarding the employment contracts reviewed, we are of the opinion that these agreements are in compliance with Peruvian laws as of the date of this opinion. We are giving no opinion on how or under what circumstances employees have been hired in the past under fixed-term contracts; *provided* that, if there was any infringement in the hiring under fixed-term contracts using other reasons, the contingency will not be material considering the times of operation of the Company and the number of employees.

Chinese employees:

According to the information provided, the Company has two (2) Chinese employees in management positions:

- Wan Chao, who works for the Company since September 1st, 2024, as General Manager.
- Wei Jiefang, who works for the Company since September 30, 2025, as Purchase Strategy Engineer.

² Article 72° of Supreme Decree No. 003-97-TR.- Employment contracts subject to modality must be executed in writing, and their duration and the objective causes determining the hiring must be expressly stated.

We were provided with the employment contracts of the Chinese executives duly submitted to the Ministry of Labor. Pursuant to the information provided, these employees have the corresponding working permits.

Manpower services companies

The Company indicated that has no contract with manpower services' companies.

Compensation and benefits

According to a chart provided by the Company and a payment slip of Mr. Percy Aguirre, Company pays the following concepts:

- Basic salary, which amount is no less than legal minimum wage (PEN 1,025).
- KPI (regular bonus) which amounts varies per employee.
- A commission, earned by sales employees.

Chinese executives earn a monthly salary and no special benefits pursuant to company's indications.

All employees have the right to Peruvian Legal benefits.

Implementation of the occupational health and safety management system

Pursuant to Law No. 29783, Law on Safety and Health at Work, every company, regardless of their activities and number of employees, is obliged to implement an occupational health and safety management system.

From the review of the information provided by the Company, it can be noted that its occupational health and safety management system has been implemented, complying with Peruvian law.

Other obligations:

The Company has duly complied with the payment of social security contributions to the Private Pension Funds (AFP) and EsSalud and has also evidenced compliance with the obligation to maintain the mandatory life insurance policy in favor of its employees, in accordance with applicable Peruvian labor regulations.

Examined documentation

(i) Labour contracts:

- Contract: Employment Agreement with Foreign Personnel

Object: By the means of this agreement, the Company agreed to engage the labor services of Luo Longwen as Sales Manager.

Date of signature: June 1, 2024.

Parties: The Company, as the employer; and, Luo Longwen, identified with Peruvian Foreign Identity Card No. 006023054, as the employee.

- Contract: Employment Agreement with Foreign Personnel

Object: By the means of this agreement, SOFTCARE PERU COMPANY S.R.L. agreed to engage the labor services of Wan Chao as General Manager.

Date of signature: August 16, 2024.

Parties: SOFTCARE PERU COMPANY S.R.L., as the employer; and, Wan Chao, identified with Peruvian Foreign Identity Card No. 007963721, as the employee.

- Contract: Employment Agreement with Foreign Personnel

Object: By the means of this agreement, SOFTCARE PERU COMPANY S.R.L. agreed to engage the labor services of Guo Huiyi as Accounting Manager.

Date of signature: August 21, 2024.

Parties: SOFTCARE PERU COMPANY S.R.L., as the employer; and, Guo Huiyi, identified with Peruvian Foreign Identity Card No. 007945810, as the employee.

- Contract: Employment Agreement with Foreign Personnel

Object: By the means of this agreement, SOFTCARE PERU COMPANY S.R.L. agreed to engage the labor services of Wei Jiefang as Purchase Strategy Engineer.

Date of signature: September 30, 2025.

Parties: SOFTCARE PERU COMPANY S.R.L., as the employer; and, Wei Jiefang, identified with Peruvian Foreign Identity Card No. 008753305, as the employee.

- Samples of fixed-term contracts under the “commencement of activities” reason.

(ii) Certifications issued by the Labour Superintendence of Inspection (SUNAFIL)

Expiration: Valid until August 31, 2025.

- Certificate of Approval No. 0000002124-03-2024-LIM:

Date of issuance: November 27, 2024.

Document approved: Modification to the Employment Agreement with Foreign Personnel.

Employee: Wan Chao, identified with Peruvian Foreign Identity Card No. 007963721.

Expiration: Valid until August 31, 2025.

- Certificate of Approval No. 0000001830-03-2025-LIM:

Date of issuance: September 30, 2025.

Document approved: Modification to the Employment Agreement with Foreign Personnel.

Employee: Wei Jiefang, identified with Peruvian Foreign Identity Card No. 008753305.

Expiration: Valid until July 31, 2026.

- (iii) Internal rules and regulations governing labour relations of the Company and his employees.
- (iv) Act of Installation / Assignment of Health and Safety Supervisor No. 01-2023-CSST of the Company, as well as its Exhibits 2, 3, 4, 5, 6, 7, 8, 9 and 10, dated March 1, 2024.
- (v) Act of Installation/Assignment of Health and Safety Supervisor No. 01-2024-SST of the Company, dated March 01, 2024.
- (vi) Hazard Identification, Risk Assessment and Controls Determination Matrix No. SST-FP-01 of the Company, as well as its Exhibits 1, 2, 3, and 4 dated March 12, 2024.
- (vii) Annual Occupational Safety and Health Plan No. PL-SSTMA-04 of the Company, dated March 12, 2024.
- (viii) Excel table with points noted from Occupational Safety and Health of the Company, with 11 entries.
- (ix) Induction, Training and Emergency Drills Registries of the Company:
 - Registry dated March 03, 2024.
 - Registry dated March 16, 2024.
 - Registry dated June 15, 2024.
 - Registry dated July 7, 2024.
 - Registry dated August 8, 2024.
 - Registry dated November 13, 2024.
 - Registry dated September 21, 2024.
 - Registry dated December 14, 2024.
- (x) Excel table of the Company pending employees vacation leave closed as of April 2025.
- (xi) Copy of bank certificates with respect to the payment of compensation for time of service, updated until May 15, 2025.
- (xii) Copy of the certificates of presentation and payment of the PLAME - PLANILLA ELECTRÓNICA (electronic payroll), updated until October 17, 2025.
- (xiii) Copy of Declaration and payment of contributions-AFP (June to September 2025)

- (xiv) Copy of Proof of presentation and payment of ESSALUD and ONP (June to September 2025)
- (xv) Copy of the current mandatory life insurance policy (June to September 2025)
- (xvi) Copy of the updated list of employees as of October 2025.

APPENDIX H

PROTECTION OF PERSONAL DATA

About Protection of personal data: Data protection regulations shall apply to all those organizations that collect, process, and store data of natural persons. This being so, regardless of the number of employees, the Company would be subject to such regulation, regardless of the fact that -in the framework of its activities- it may collect data from customers, natural persons, and suppliers, natural persons.

Below, we have listed the obligations considering the New Regulation of Protection of Personal Data “Supreme Decree N° 016-2024-JUS” (hereinafter, the “Regulation”) that has been recently issued:

- a) **Registration / Updating of Data Banks:** Companies must keep a record of the personal databases they manage, specifying the purpose of their use, category of data, security measures implemented, among others. The registration, modification and cancellation of data banks will now be free of charge and automatically approved.
- b) **Information Security - MS:** Organizations must adopt adequate technical, organizational and legal security measures to prevent unauthorized access, disclosure, alteration or destruction, as mentioned in Article 16 of the Regulation.
- c) **ARCOP Rights:** A protocol and channel of attention for the rights of access, collection, cancellation, opposition and portability held by the owner of the data must be implemented.
- d) **Consent and Privacy Policies:** Companies must collect consent as a general rule, and otherwise comply with the duty to inform data owners about the conditions of data processing.
- e) **Security Incident Management:** The data controller must notify the National Data Protection Authority of a security incident that exposes large volumes of data or sensitive data within 48 hours of knowledge of the incident. (New Obligation).
- f) **Designation of a Data Protection Officer:** Companies must designate a Data Protection Officer when processing large volumes of personal data; that may affect a large number of individuals; or when sensitive data is involved. (New Obligation).

It should be noted that the new provisions do not change the regulatory approach to data protection, but rather reinforce the importance of privacy.

Examined documentation

- (i) Private Administration Personal Data Bank Registration Form of Applicants of the Company, dated January 9, 2025

- (ii) Private Administration Personal Data Bank Registration Form of Suppliers of the Company, dated January 9, 2025
- (iii) Private Administration Personal Data Bank Registration Form of Employees of the Company, dated January 9, 2025
- (iv) Private Administration Personal Data Bank Registration Form of Video Surveillance of Personnel entering the work site of the Company, dated January 9, 2025

APPENDIX I

LICENSES AND PERMITS

A. Licenses issued by the Peruvian Authority of Medicines, Supplies and Drugs (DIGEMID)

(i) Mandatory Health Notification No. NSOA00251-19PE:

Date of issuance: October 28, 2019.

Brand: VEESPER.

Product: “PAÑAL PARA BEBE PREMIUM SOFT”.

Expiration: Valid until October 21, 2026.

(ii) Mandatory Health Notification No. NSOA00250-19PE:

Date of issuance: October 28, 2019.

Brand: VEESPER.

Product: “TOALLAS INTIMAS VEESPER”.

Expiration: Valid until October 21, 2026.

(iii) Mandatory Health Notification No. NSOC43377-19PE:

Date of issuance: December 12, 2019.

Brand: VEESPER.

Product: “TOALLAS HUMEDAS PARA BEBE VEESPER”.

Expiration: Valid until December 6, 2026.

(iv) Mandatory Health Notification No. NSOA00355-23PE:

Date of issuance: November 30, 2023.

Brand: SOFT CARE.

Product: “PAÑAL PARA BEBE”.

Expiration: Valid until November 28, 2031.

(v) Mandatory Health Notification No. NSOA00367-24PE:

Date of issuance: March 19, 2024.

Brand: SOFT CARE.

Product: “TOALLAS INTIMAS”.

Expiration: Valid until March 15, 2031.

(vi) Mandatory Health Notification No. NSOC64707-24PE:

Date of issuance: May 6, 2024.

Brand: SOFT CARE.

Product: “TOALLAS HUMEDAS PARA BEBE”.

Expiration: Valid until April 26, 2031.

B. Licenses issued by the Peruvian municipal authorities:

(i) Operating License No. 002437-2024 issued by the Comas District Municipality:

Date of issuance: September 3, 2024.

Building: Warehouse located in Av. Santa Ana Mz. C, Lt. 96 (Fundo Chacra Cerro).

Area: 8913.73 m2.

Expiration: Valid indefinitely.

(ii) Building Authorization License No. 023-2025-SGOPYC-GDU/MOP issued by the Pucusana District Municipality:

Date of issuance: June 20, 2025.

Building: Parcel A-2, Rustic Property, part of Parcel One of Fundo Quipa, district of Pucusana, province and department of Lima.

Building Area: 25,880.44 m2.

Expiration: June 20, 2028.

APPENDIX J

FINANCIAL DOCUMENTS

- (i) Excel Table including Financial Statements of the Company as of September 2024.
- (ii) Excel Table including Depreciation of the Company as of September 2024.
- (iii) Excel Table including Sales and Purchase Register of the Company as of January 2024.
- (iv) Excel Table including Sales and Purchase Register of the Company as of February 2024.
- (v) Excel Table including Sales and Purchase Register of the Company as of March 2024.
- (vi) Excel Table including Sales and Purchase Register of the Company as of April 2024.
- (vii) Excel Table including Sales and Purchase Register of the Company as of May 2024.
- (viii) Excel Table including Sales and Purchase Register of the Company as of June 2024.
- (ix) Excel Table including Sales and Purchase Register of the Company as of July 2024.
- (x) Excel Table including Sales and Purchase Register of the Company as of August 2024.
- (xi) Excel Table including Sales and Purchase Register of the Company as of September 2024.
- (xii) Excel Table including Sales and Purchase Register of the Company as of November 2024.
- (xiii) Excel Table including Sales and Purchase Register of the Company as of December 2024.
- (xiv) Excel Table including Sales and Purchase Register of the Company as of January 2025.
- (xv) Excel table of income and expenses of the Company closed as of September 30, 2024.
- (xvi) Documentation Matrix of Records and Forms of the Company, signed by Naommy Tejeda López, dated March 13, 2024.
- (xvii) Unaudited Financial Statements of 2024.

APPENDIX K

TAX DOCUMENTS

- (i) Sole Taxpayer Registration Form (Ficha RUC) of the Company, dated November 8, 2024.
- (ii) Result of the SUNAT Outstanding Payment Consultation for the Company, dated October 20, 2025.
- (iii) Audited financial statements for fiscal year 2024.
- (iv) Financial statements in Excel format for fiscal year 2024 and as of September 30, 2025.
- (v) Trial balance, in Excel format, for fiscal year 2024 and as of September 30, 2025.
- (vi) Annual income tax return for fiscal year 2024.
- (vii) PDT 621 forms for the periods from January to December 2024, from January to September 2025.
- (viii) Monthly tax settlement, in Excel format, for the periods from January to December 2024, from January to September 2025.
- (ix) IGV payment receipts for services provided by non-domiciled entities as of September 2025.
- (x) PDT 617 forms for the periods of November 2024, from March to May 2025, and from June to September 2025.
- (xi) Local Transfer Pricing Report for fiscal year 2024, prepared by Raúl Sánchez Bravo in June 2025.
- (xii) Market Range Study prepared by TPC Group as of January 8, 2025.
- (xiii) ITAN PDT for fiscal year 2025, including working papers and payment receipts.
- (xiv) Sales and purchases register for the periods from January to December 2024, from January to April 2025, and from June to September 2025.
- (xv) Rectification form of annual income tax return for fiscal year 2024.
- (xvi) Updated Local Transfer Pricing Report for fiscal year 2024, prepared by Consultores Tributarios y Financieros S.A.C.

APPENDIX L

INSURANCE DOCUMENTS

- (i) Vehicular Insurance Policy No. 3012400024520, issued by MAPFRE PERÚ COMPAÑÍA DE SEGUROS Y REASEGUROS S.A., dated June 17, 2024.
- (ii) Proof of coverage of the employees of the Company, issued by PACÍFICO COMPAÑÍA DE SEGUROS Y REASEGUROS S.A., dated March 18, 2024.
- (iii) Simple copy of registered employees of the Company with coverage of the Insurance Policy No. 116967, issued by PACÍFICO COMPAÑÍA DE SEGUROS Y REASEGUROS S.A.
- (iv) Vehicular Insurance Policy No. 3012400048139, issued by MAPFRE PERÚ COMPAÑÍA DE SEGUROS Y REASEGUROS S.A., dated December 12, 2024.
- (v) Vehicular Insurance Policy No. 3012500023260, issued by MAPFRE PERÚ COMPAÑÍA DE SEGUROS Y REASEGUROS S.A., dated June 17, 2025.