

Assessment report addressed to the general meeting of company Materialise NV regarding the financial and accounting data included in the report of the management body in the context of a proposed capital increase

In accordance with article 7:179 of the Code of Companies and Associations, we in our capacity as statutory auditor issue an assessment report addressed to the general meeting of company Materialise NV (hereinafter "the Company") on the financial and accounting data included in the attached report of the governing body of 28 October 2025.

Conclusion

Based on our assessment of the financial and accounting information included in the report of the governing body, nothing has come to our attention that leads us to believe that this information, which includes the impact on the property and membership rights of the shareholders, is not true and sufficient in all material respects to enable the general meeting, to vote on the proposed operation.

Basis for the conclusion

We carried out our mission in accordance with the normative framework applicable in Belgium.

In the context of this engagement, we must determine whether we have established facts that lead us to conclude that the financial and accounting data as a whole - included in the report of the management body - are not sufficient and fair in all material respects to allow the general meeting, which is to vote on the proposed transaction, to be able to .

We have complied with the relevant ethical requirements applicable to the assignment.

We believe that the substantiating information we have obtained is sufficient and suitable as a basis for our conclusion.

Responsibilities of the management body with regard to the preparation of a report with the financial and accounting data

The administrative body is responsible for:

- drawing up a report justifying the proposed transaction and describing the consequences of the transaction for the asset and membership rights of the shareholders;
- preparing the financial and accounting data included in its report; and
- the fact that the information provided is true and sufficient, in all material respects, so that the general meeting can take a decision in full knowledge of the facts.

Responsibilities of the statutory auditor

Our responsibility is to form a conclusion with a limited degree of certainty about the financial and accounting data included in the report of the management body pursuant to article 7:179 of the Code of Companies and Associations, based on our assessment.

The assessment of the financial and accounting data included in the report of the administrative body consists of requests for information, mainly from the persons responsible for finance and administration, as well as the performance of statistical analyses and other assessment activities. The scope of an assessment is considerably smaller than that of an audit carried out according to the International Standards on Auditing ISAs, as applicable in Belgium. For this reason, the assessment does not allow us to obtain assurance that we will become aware of all material matters that may be identified as a result of an audit. As a result, we do not express an audit opinion on the financial and accounting data.

The scope of the review engagement does not provide assurance as to the future viability of the Company, nor as to the efficiency or effectiveness with which the management body has managed or will manage the Company.

Our mission is not to rule on the suitability or appropriateness of the transaction, nor on the question whether the transaction is lawful and equitable ("no fairness opinion").

Restriction of the use of our report

This report has only been prepared pursuant to article 7:179 of the Code of Companies and Associations in the context of a capital increase by conversion of part of the unavailable share premium proposed to the shareholders and may not be used for any other purpose.

Zaventem, 29 October 2025

KPMG Réviseurs
d'Entreprises Statutory
auditor represented by

Götwin Jackers
Auditor