BIMMART SOCIMI

BIMMART INVESTMENT SOCIMI, S.A.

Calle Arturo Soria, 97, 28027, Madrid (Spain)

https://bimmartsocimi.com/

INFORMATION DOCUMENT

9 March 2026

ADMISSION TO TRADING OF SHARES ON EURONEXT ACCESS PARIS

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The present Information Document does not constitute a prospectus within the meaning of Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71.

Copies of this Information Document are available free of charge on BIMMART INVESTMENT SOCIMI, S.A.'s website (https://bimmartsocimi.com/).

The proposed transaction does not require a visa from the Autorité des Marchés Financiers (AMF). This document was therefore not endorsed by the AMF.

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1 PERSONS RESPONSIBLES

1.1 Identification of responsible persons

BIMMART INVESTMENT SOCIMI, S.A., declares that D. Alberto Hernáiz Ballesteros, acting in his capacity as Chief Executive Officer and Chairman of the Board of Directors, is authorised to represent the Company and grants him the powers to prepare any documentation in relation to the admission to listing and trading. In this sense, he hereby states the following:

"**I declare that, to the best of my knowledge, the information provided in the Information Document is fair and accurate and that, to the best of my knowledge, the Information Document is not subject to any material omissions, and that all relevant information is included in the Information Document**".

1.2 Expert Statements

This Information Document contains information derived from valuation reports prepared by Gesvalt Sociedad de Tasación, S.A., with registered office at Paseo de la Castellana, 164 (Entreplanta), 28046 Madrid.

Gesvalt Sociedad de Tasación, S.A. is an independent appraisal company, accredited by the Bank of Spain and the Royal Institution of Chartered Surveyors (RICS), and is a member of VRG (Valuation Research Group) and Praxi Valuations Network, among other professional organisations.

The valuation reports were prepared at the request of the Issuer in the context of the admission to listing and trading of the Company's shares. Although the valuation reports are not reproduced in full in this Information Document, certain information and data derived from such reports have been included with the knowledge and consent of Gesvalt Sociedad de Tasación, S.A., and in the form and context in which they appear.

Gesvalt Sociedad de Tasación, S.A. has no material interest in the Issuer.

1.3 Third-Party Information

Where information has been sourced from third parties, including Gesvalt Sociedad de Tasación, S.A. and Abbaco Markets (AbbacoGrowth, S.L.), acting as Listing Sponsor (with registered office at Calle Espronceda, 27, 2º C, 28003 Madrid), the Issuer confirms that such information has been accurately reproduced and that, to the best of the Issuer's knowledge and belief, and having exercised all reasonable care to ensure that such is the case, no facts have been omitted which would render the reproduced information inaccurate or misleading.

2 STATUTORY AUDITORS

CAPITAL AUDITORS AND CONSULTANTS, S.L.

CALLE CONDE DE PEÑALVER NUM 38 PLTA 6 PTA E

+34 900841742

HTTP://WWW.CAPITALAUDITORS.COM

Capital Auditors and Consultants, S.L. was appointed as statutory auditor of the Issuer by resolution of the General Shareholders' Meeting held on 25 September 2025, for the financial years 2025, 2026 and 2027.

3 RISK FACTORS

The Issuer has identified the following risk factors which, individually or collectively, could have a material adverse effect on its business, financial position, results of operations, cash flows, valuation or prospects. The risks are presented in an order that reflects their relative materiality, taking into account both the likelihood of occurrence and their potential impact.

The risks described below are not exhaustive. Additional risks and uncertainties not currently known to the Issuer, or considered immaterial at present, may also adversely affect the Issuer in the future.

Risk	Probability of Occurrence	Level of Criticality	Risk Result
Cyclical nature of the real estate sector	Medium	Medium	Medium
Demand fluctuations and price risk	Low	Low	Low
Liquidity of real estate investments	Low	Low	Low
Geographic concentration	Medium	Low	Medium
Vacancy and occupancy volatility in short-term rentals	Low	Low	Low
Operational execution risk and internal management capacity	Low	Low	Low
Competition	Medium	Low	Low
Risk related to reliance on technological platforms	Medium	Medium	Low to Medium
Financing and leverage risk	Medium	Medium	Medium
Liquidity risk and dividend distribution constraints	Medium	Medium	Medium

Asset valuation risk	Medium	Medium	Low to Medium
Regulatory and compliance risk	Medium	Medium	Medium
Risk related to the SOCIMI regime	Medium	Medium	Medium
Share price volatility and limited liquidity	Medium	Medium	Low to Medium
Forward-looking statements risk	Medium	Medium	Medium

3.1 Economic scenario and other risks associated with the real estate business

3.1.1. Cyclical nature of the real estate sector

The real estate sector is inherently cyclical and sensitive to macroeconomic conditions, including economic growth, employment levels, inflation, interest rates, tourism flows, business travel activity and overall consumer confidence. These factors directly influence demand for short-term accommodation and asset valuations.

Risk assessment: Medium

Rationale: A deterioration in macroeconomic conditions, a decline in tourism or corporate travel, or a reduction in disposable income could negatively affect demand for short-term accommodation, occupancy levels and achievable daily rates. This could result in lower rental income and indirectly impact the valuation of the Issuer's real estate assets.

Mitigating factors: The Issuer's assets are located within Madrid's M-30 ring road, one of the most resilient and liquid urban accommodation markets in Spain, characterised by diversified demand drivers including tourism, corporate stays, academic mobility and medical travel.

The Issuer already operates under a short-term rental model and actively manages pricing and availability through dynamic revenue management systems, allowing it to adapt quickly to changing market conditions and partially mitigate the effects of economic cycles.

3.1.2. Demand fluctuations and price risk

The Issuer's revenues depend on its ability to maintain adequate occupancy levels and optimise pricing in the short-term rental market, which may be subject to seasonal fluctuations, changes in travel behaviour, or increased competitive pressure.

Risk assessment: Low

Rationale: Demand for short-term accommodation may fluctuate due to seasonality, changes in tourism trends, corporate travel policies or external events. Increased supply in the short-term rental market could also exert pressure on achievable prices, potentially affecting revenue per unit.

Mitigating factors: The Issuer operates entire residential buildings in prime urban locations with structurally strong demand. Pricing and occupancy are actively managed through specialised technological platforms, allowing the Issuer to adjust rates in real time and optimise revenue across different demand scenarios. The diversity of demand sources within Madrid further reduces reliance on a single customer segment.

3.1.3. Liquidity of real estate investments

Real estate assets are inherently illiquid compared to financial assets. The Issuer may face difficulties in disposing of assets quickly or at desired prices if it seeks to rebalance or divest part of its portfolio.

Risk assessment: Low

Rationale: In adverse market conditions, the sale of real estate assets may require longer timeframes or price adjustments, potentially affecting the Issuer's ability to generate liquidity.

Mitigating factors: The Issuer's strategy is based on long-term ownership rather than frequent asset rotation. Additionally, the assets' prime locations enhance their liquidity relative to secondary real estate markets.

3.1.4. Geographic concentration risk

The Issuer's entire real estate portfolio is located in Madrid, Spain, and more specifically within the M-30 ring road. As a result, the Issuer is exposed to economic, regulatory, social and market developments affecting a single geographic area.

Risk assessment: Low

Rationale: Adverse local developments, such as changes in municipal or regional regulations affecting residential or short-term rentals, shifts in local demand, tax changes, infrastructure issues or economic downturns disproportionately affecting Madrid, could have a material adverse effect on the Issuer's rental income, asset values and overall financial performance. The lack of geographic diversification increases sensitivity to localized risks.

Mitigating factors: The geographic concentration reflects a deliberate strategic focus on Madrid's M-30 ring road, one of the most liquid, resilient and structurally undersupplied residential markets in Spain. Although all assets are located in Madrid, they are distributed across different districts with distinct demand drivers, providing a degree of intra-urban diversification. The Issuer considers that the depth, liquidity and long-term attractiveness of this market mitigate the risks associated with geographic concentration.

3.2 Operating risks

3.2.1 Vacancy and occupancy volatility in short-term rentals

The Issuer is exposed to vacancy risk and fluctuations in occupancy levels inherent to the short-term rental model.

Risk assessment: Low

Rationale: Short-term rentals involve higher guest turnover and shorter booking periods. Temporary demand fluctuations or cancellations could result in short-term reductions in occupancy and revenue.

Mitigating factors: The Issuer already operates entirely under a short-term rental model and has established operational processes to manage frequent guest turnover efficiently. Prime locations within Madrid M-30 and the use of dynamic pricing and channel management tools support high occupancy levels and limit vacancy periods.

3.2.2 Operational execution risk and internal management capacity

The Issuer relies on a lean internal team for day-to-day operations and on selected external service providers for specific operational functions.

Risk assessment: Low

Rationale: As a small organisation, the Issuer may be exposed to operational inefficiencies, key-person dependency or delays in scaling processes as the business evolves.

Mitigating factors: The Issuer benefits from the direct involvement, experience and hands-on management of its senior management team, which maintains close operational oversight of the assets. This internal management model allows for agility, cost control and rapid decision-making, while external providers are used selectively to support operational efficiency without diluting control.

3.2.3 Competition

The Issuer operates in a competitive residential and short-term rental market alongside other SOCIMIs, institutional investors, private landlords and international operators.

Risk assessment: Low

Rationale: Competitive pressure could affect pricing or occupancy levels in certain market conditions.

Mitigating factors: The Issuer focuses on entire residential buildings in prime locations, which reduces direct competition with fragmented individual-unit owners. Ownership of entire buildings also allows for more efficient operational and pricing strategies.

3.2.4 Risk related to reliance on technological platforms

The Issuer relies on technological platforms for the management of reservations, pricing, customer data and operational processes, particularly in relation to short- and medium-term rentals.

Risk assessment: Low to medium

Rationale: Failures, interruptions, cybersecurity incidents or deficiencies in these systems could disrupt operations, affect revenue generation or damage the Issuer's reputation.

Mitigating factors: The Issuer works with established technology providers offering professional-grade systems and security standards. Manual procedures and alternative channels may be used on a temporary basis if required.

3.3 Financial risks

3.3.1 Financing and leverage risk

The Issuer finances part of its real estate portfolio through mortgage loans granted by Spanish financial institutions and may also rely on additional financing sources to support its operations and liquidity needs. As a result, the Issuer is exposed to risks related to its level of indebtedness, interest rate movements, refinancing conditions and access to financing.

Risk assessment: Medium

Rationale: An increase in interest rates could raise financing costs and negatively affect cash flows and profitability. In addition, adverse credit market conditions could limit the Issuer's ability to refinance existing debt or obtain new financing on acceptable terms, potentially reducing financial flexibility and constraining the execution of its long-term strategy.

Mitigating factors: As of 31 December 2025, the Issuer's aggregate outstanding mortgage debt amounts to 1,824,304.26 euros, which represents a conservative level of indebtedness relative to the market value of the underlying real estate assets and implies a low loan-to-value ratio. This provides a substantial buffer against potential market value fluctuations.
The mortgage loans have been structured with long-term maturities and staggered repayment profiles, aligned with the Issuer's long-term asset-holding strategy.

In addition, the Issuer benefits from a credit facility of up to 2,700,000 euros granted by K-TIRIO INVESTMENT, S.L., a company owned by the same shareholders as the Issuer, of which 1,400,000 euros have been drawn. This facility is not structural bank debt and has been agreed under terms considered to be consistent with market conditions. It provides the Issuer with additional financial flexibility to address temporary liquidity needs, mitigate refinancing risk and manage cash flow timing mismatches.

The combination of moderate bank leverage, conservative loan-to-value levels and access to supplementary liquidity sources contributes to a prudent and resilient financing structure.

3.3.2 Liquidity risk and dividend distribution constraints

Under the SOCIMI tax regime, the Issuer is subject to mandatory profit distribution requirements. Although the Issuer may generate accounting profits, it may not always have sufficient liquidity at the relevant time to meet dividend distribution obligations, due to the timing of cash inflows and outflows.

Risk assessment: Medium

Rationale: Rental income and operating cash flows may not be evenly distributed throughout the financial year, while dividend distribution obligations are typically concentrated at specific points in time. Timing mismatches between cash generation and distribution requirements could create temporary liquidity pressure, even in profitable periods.

Mitigating factors: The Issuer benefits from recurring rental income generated by assets located in high-demand urban areas, which provides a predictable and staggered cash flow profile over time. In addition, the Issuer actively manages the timing of expenses, financing repayments and dividend distributions in order to align cash outflows with available liquidity.

Where appropriate, the Issuer may also adjust the timing of distributions within the limits permitted by applicable regulations and relies on access to external financing sources to address temporary liquidity mismatches, thereby mitigating the risk of non-compliance with SOCIMI distribution requirements.

3.3.3 Asset valuation risk

The valuation of the Issuer's assets is based on assumptions regarding rental income, occupancy, operating costs and discount rates. Changes in these assumptions could lead to lower asset valuations.

Risk assessment: Low to medium

Rationale: A downward revaluation of assets would negatively affect the Issuer's net asset value, equity and potentially its ability to comply with financial covenants.

Mitigating factors: Independent valuations are carried out by accredited external experts using recognised methodologies. The Issuer's focus on prime locations and income-generating assets supports valuation stability over the long term.

3.4 Legal and regulatory risks

3.4.1 Regulatory and compliance risk

The Issuer is subject to a broad range of legal and regulatory requirements, including urban planning, leasing regulations, safety standards and consumer protection laws.

Risk assessment: Medium

Rationale: Changes in regulation, particularly affecting residential or short-term rentals, could restrict permitted uses, increase compliance costs or reduce profitability.

Mitigating factors: The Issuer closely monitors regulatory developments and relies on specialised legal advisors to ensure ongoing compliance.

3.4.2 Risks related to the SOCIMI regime.

The Issuer benefits from the SOCIMI special tax regime, which is subject to compliance with specific legal requirements.

Risk assessment: Low to medium

Rationale: Failure to comply with distribution, investment or operational requirements could result in loss of the SOCIMI regime, leading to higher taxation and reduced returns.

Mitigating factors: The Issuer's business model is designed to comply with SOCIMI requirements, including mandatory dividend distributions and asset composition rules. Ongoing tax advice supports compliance.

3.5 Risks associated with the stock market

3.5.1 Share price volatility and limited liquidity

The Issuer's shares will be traded on Euronext Access Paris, a multilateral trading facility with lower liquidity than regulated markets.

Risk assessment: Medium to high

Rationale: Limited trading volumes may result in price volatility and difficulty for investors to buy or sell shares at desired prices.

Mitigating factors: The Issuer aims to maintain transparent communication with the market and a stable, long-term shareholder base. Investors are expected to have a medium-to-long-term investment horizon.

3.5.2 Forward-looking statements risk

This Information Document contains forward-looking statements regarding the Issuer's strategy and future performance.

Risk assessment: Medium

Rationale: Actual results may differ materially from expectations due to changes in market conditions, regulation or operational execution.

Mitigating factors: Forward-looking statements are based on reasonable assumptions as of the date of this Document. The Issuer adopts a prudent approach to planning and continuously reviews its strategy.

4 INFORMATION ABOUT THE ISSUER

Legal name: BIMMART INVESTMENT SOCIMI, S.A.

Commercial name: BIMMART SOCIMI

Registration details: The Issuer is registered with the Companies Registry of Madrid, Volume 0, sheet 0, inscription 1, page M-829015.

Date of incorporation: 20 June 2024

Country of incorporation and residence: Spain

Domicile and Registered office: Calle Arturo Soria, 97, 28027, Madrid (Spain).

Legal form: Sociedad Anónima or S.A., qualifying as a Sociedad Anónima Cotizada de Inversión en el Mercado Inmobiliario (SOCIMI).

Legislation under which the Issuer operates: Spanish law, in particular Law 11/2009, of 26 October, as amended, regulating SOCIMIs, and other applicable Spanish corporate and securities regulations.

LEI Code: 959800YFNCNQ4HY2CU40

ISIN Code: ES0106008008

Website: https://bimmartsocimi.com/

Duration: The Issuer has been incorporated for an indefinite duration.

On 17 September 2025, BIMMART INVESTMENT SOCIMI, S.A. completed the absorption of ARLEM REAL ESTATE, S.L. through a corporate reorganisation involving a partial spin-off and subsequent merger by absorption.

The transaction was executed by means of a partial spin-off of K-TIRIO INVESTMENT, S.L., pursuant to which 100% of the shares of ARLEM REAL ESTATE, S.L. were transferred to BIMMART INVESTMENT SOCIMI, S.A., followed by a merger by absorption whereby BIMMART, as the absorbing entity, acquired all the assets and liabilities of ARLEM, which was dissolved without liquidation.

For accounting purposes, the operations of ARLEM REAL ESTATE, S.L. have been deemed to be carried out by BIMMART INVESTMENT SOCIMI, S.A. with effect from 1 January 2025.

5 BUSINESS OVERVIEW

5.1 Issuer's operations, principal activities, business model and organisation

BIMMART is a listed real estate investment company (SOCIMI), incorporated under Law 11/2009 of October 26, established for the purpose of acquiring, developing, maintaining and managing residential real estate assets under lease, with a patrimonial approach and a strategy aimed at generating long-term sustainable value.

The current portfolio consists of five entire residential buildings located within the M-30 ring road in Madrid, one of the most economically and residentially dynamic areas in Spain, specifically in the Centro, Salamanca, Prosperidad and Legazpi districts. The concentration in this prime area gives the Company a defensive profile, thanks to the high and constant demand for accommodation in the area.

BIMMART's business model is currently based entirely on the operation of short-term rental accommodation, leveraging technological tools to optimise pricing, occupancy and revenue generation across its portfolio.

Operating Strategy

The Company's activity is structured around three main areas:

1. Acquisition and ownership of residential assets.
    a. Focus on entire residential buildings, ensuring total control over management, operation, and repositioning potential.
    b. Selection of assets in established urban areas with structural rental demand and high potential for appreciation.
    c. Asset size: 7 to 20 units, with a maximum floor area of 90 sqm per unit.Asset prize: between 1,000,000 euros and 5,000,000 euros.
    d. Target minimum gross yield: 5.5%.

e. Located within the M-30 ring road of Madrid or in areas immediately adjacent to it.

f. Asset ownership strategy.

2. Professionalized internal management.

   BIMMART has opted for a direct management model, which ensures proximity to tenants and guests, cost control, and agility in decision-making.

3. Technological optimization through Avirato.

   a. The Company has a contract with Avirato, a provider of comprehensive management solutions (PMS Premium, booking engine, channel manager, CRM, and mobile app).

   b. This tool allows:

      i. Dynamic price adjustments for short-term rentals through platforms such as Booking and Airbnb.

      ii. Centralized management of customers, reservations, and billing with high security standards.

      iii. Maximization of occupancy and profitability by adapting rates to actual market demand.

Sources of Income

The Company's profitability is based on three pillars:

1. Recurring rental income derived entirely from short-term rentals operations across the Issuer's portfolio, generating recurrent cash flows supported by structurally strong demand within Madrid's M-30 ring road.

2. Variable income optimisation within the short-term rental model, achieved through dynamic pricing, active channel management and revenue management tools provided by Avirato.

3. Asset revaluation, derived from the prime location and the potential for repositioning the assets.

Competitive Advantages

BIMMART's business model is based on a series of differential advantages that reinforce its ability to generate long-term value:

1. Prime strategic location. All the assets are located within the M-30 ring road in Madrid, one of the areas with the greatest economic dynamism, structural housing shortage, and high

demand for short-term accommodation. This location provides liquidity to the assets, potential for appreciation, and a defensive cushion against adverse economic cycles.

2. Ownership of entire buildings. Unlike operators that acquire individual units, the Company concentrates its investments in entire buildings, which avoids governance conflicts typical of condominium ownership. This allows for the comprehensive application of strategies for exploitation, repositioning, and adaptation to the market, increasing operational efficiency and consistency in management.
3. Internal and professionalized management. BIMMART has adopted a direct internal management model, led by its Chief Executive Officer and supported by a small, stable operational team. This structure ensures close proximity to tenants and guests, strong control over asset operation and exploitation, and agility in decision-making.

   Professionalisation is achieved through hands-on management, clear operational processes, and the selective use of specialised external service providers where required, rather than through extensive outsourcing or a heavy organisational structure. This approach allows the Issuer to maintain cost efficiency, operational consistency and a high degree of control, constituting a differentiating factor compared to overly outsourced or fragmented management models.
4. Technological optimization. The contract signed with Avirato provides the Company with advanced revenue management, channel manager, CRM, and hotel PMS tools. This technological platform allows:

   a. Adjusting prices in real time according to market demand.

   b. Increase occupancy thanks to integration with global platforms such as Booking and Airbnb.

   c. Centrally manage reservations, customers, and billing with high security standards.

   Technology thus becomes a key enabler for maximizing revenue and maintaining competitiveness in the short-term rental market
5. Revenue model and income generation. The Issuer's revenue model is fully based on short-term rentals, allowing it to maximise profitability in a market characterised by strong tourist, corporate and mid-stay demand, while maintaining operational and financial stability.
6. Adaptability and resilience. The combination of prime assets, total control over entire buildings, professional management, and technological support provides the Company with a flexible and robust model. This allows it to adapt quickly to changes in the market, regulations, or economic conditions, reinforcing its defensive and sustainable profile.

The competitive advantages described above provide BIMMART with a solid, resilient, and adaptable business model capable of generating recurring value in different market scenarios. The strategic

location of the assets, comprehensive control of entire buildings, use of advanced technological tools, and planned transition to short-term leasing make it stand out from other real estate vehicles.

Overall, BIMMART's strategy is based on a combination of assets in prime locations, professionalized internal management, and intensive use of technology, which allows it to maximize the profitability of its portfolio and ensure a controlled risk profile.

5.2 Material investments

The Company has not carried out any material direct real estate acquisitions since its incorporation. Instead, its current real estate portfolio has been incorporated through the absorption of ARLEM REAL ESTATE, S.L., a company previously owning and managing the assets described below. As a result of this corporate transaction, BIMMART has assumed ownership of the real estate assets formerly held by ARLEM REAL ESTATE, S.L., together with their associated rights and obligations, as indicated in section 4 of this Information Document.

The properties were acquired by ARLEM REAL ESTATE, S.L. between 2020 and 2024 and are all located in Madrid, Spain, in consolidated urban areas with strong residential demand. The portfolio comprises fully owned residential buildings, some of which have been recently refurbished or are in the final stages of development.

The Issuer’s portfolio is comprised of 5 real estate assets described below.

1. José Picón

The property is located in the Guindalera neighbourhood, within the Salamanca District, a consolidated residential area in the eastern part of Madrid with strong rental demand and good public transport connectivity.

The asset comprises a residential building distributed over a ground floor, two upper floors and a mansard level. The ground floor includes five residential units and one industrial/commercial unit, while the first and second floors contain eight residential units each. Several units incorporate mansard spaces.

In total, the building comprises 21 residential units, distributed as follows:

- 10 one-bedroom apartments
- 10 two-bedroom apartments
- 1 three-bedroom apartment

The building is fully operational and predominantly refurbished.

Market value: €8,480,000

Acquisition date: 7 July 2020

Acquisition Price and construction cost: €4,500,000

Occupancy rate: 72%

2. San Isidro Labrador

The property is located in the Palacio neighbourhood, within Madrid's historic centre, an area characterised by residential use and high tourist and cultural demand.

The asset consists of a residential building currently under construction, comprising four floors above ground plus an attic with a mezzanine level. The ground floor will include technical rooms, communal areas and one retail unit, while the upper floors will be used exclusively for residential purposes.

The building will comprise 8 residential units.

Vertical circulation is provided by a single core with lift and staircase.

Market value: €2,588,699

Acquisition date: 25 November 2022

Acquisition price and construction cost: €2,500,000

Starting operations: November 2026

3. Vicente Martín Arias

The property is located in the Legazpi District, a consolidated residential area in southern Madrid with good public transport connections.

The asset comprises a fully refurbished residential building distributed over four floors above ground and an attic level, together with a basement currently without assigned use. The ground floor includes one retail unit and one residential studio, while the upper floors comprise two residential units per floor. The attic level contains two additional studio units.

Overall, the building includes:

- 9 Residential units across multiple floors
- One retail unit
- Basement space currently not in use

Market value: €1,612,721

Acquisition date: 14 October 2024

Acquisition price and construction cost: €1,800,000

Starting operations: November 2026

4. Malcampo

The property is located in the Ciudad Jardín neighbourhood, within the Chamartín District, a well-established residential area in northeast Madrid with direct access to the M-30 ring road.

The asset consists of a residential building under construction, comprising four floors above ground and an attic with mezzanine, as well as a basement level. The ground floor includes one residential unit, garage space and communal areas, while the upper floors contain two residential units per floor. Attic units are internally connected to their respective mezzanine levels.

The development also includes garage and storage rooms located in the basement. Construction works have been completed and the asset is ready for operation.

Market value: 2,309,568 euros

Acquisition date: 11 July 2024

Acquisition price and construction work: 2,000,000 euros

Starting operations: April 2026

5. Vizconde de Matamala

The property is located at Calle Vizconde de Matamala, in Madrid, within the Distrito de Salamanca, a well-established residential area characterised by strong demand and prime urban positioning.

The asset comprises a three-storey residential building that includes nine residential units distributed across its floors.

Overall, the building includes:

- 9 residential units
    - 8 two-bedroom apartments
    - 1 four-bedroom apartment

The property was acquired for repositioning through rehabilitation works, with the objective of incorporating it into the Company's short-term rental portfolio.

Acquisition date: 9 December 2025

Acquisition price: 1,546,000 euros

Financing Method

As of 31 December 2025, the Issuer's real estate portfolio is financed through four mortgage loans granted by Spanish financial institutions, primarily Bankinter and BBVA, under standard market conditions.

As at that date, the aggregate outstanding mortgage debt amounts to 1,824,304.26 euros. The mortgage financing has been structured with long-term maturities, aligned with the Issuer's long-term asset holding and leasing strategy.

1. Mortgage Loan 1
    - Lender: BBVA
    - Subscription date: 14 October 2024
    - Original amount granted: 574,300.00 euros
    - Outstanding amount: 567,942.29 euros
    - Interest rate: EURIBOR (180 days) + 1.60% (floating)
    - Maturity date: 14 October 2037
2. Mortgage Loan 2
    - Lender: Bankinter
    - Subscription date: 31 January 2025
    - Original amount granted: 800,000.00 euros
    - Outstanding amount: 337,438.00 euros
    - Interest rate: 4.00% (fixed)
    - Maturity date: 31 January 2040
3. Mortgage Loan 3
    - Lender: Bankinter
    - Subscription date: 7 July 2020
    - Original amount granted: 1,200,000.00 euros
    - Outstanding amount: 440,977.98 euros
    - Interest rate: 2.98% (fixed)

- Maturity date: 7 November 2030

4. Mortgage Loan 4
    - Lender: Banco Bilbao Vizcaya Argentaria (BBVA)
    - Subscription date: 25 April 2025
    - Original amount granted: 500,000.00 euros
    - Outstanding amount: 477,945.99 euros
    - Interest rate: EURIBOR (180 days) + 1.60% (floating)
    - Maturity date: 25 April 2037

Additionally, the Issuer maintains an intra-group credit line with Ktirio for up to 2,700,000 euros; a total of 1,400,000 euros has currently been utilized to finance the Vizconde de Matamala acquisition

The Issuer considers that the current level of leverage (21,51% LTV) is appropriate in relation to the market value of the underlying assets and consistent with a prudent financial policy focused on preserving balance sheet strength, ensuring sustainable cash flow generation and supporting the long-term stability of the business.

6 ORGANIZATIONAL STRUCTURE

The Issuer is not part of a corporate group and operates as a standalone entity. For the avoidance of doubt, although certain shareholders of the Issuer also hold interests in other companies, including K-TIRIO INVESTMENT, S.L., the Issuer does not form part of a corporate group within the meaning of applicable accounting or corporate law. Its organisational structure has been designed to support the efficient management of its real estate portfolio while maintaining close operational control and a disciplined cost structure.

The Company is led by its Chief Executive Officer, who is responsible for defining and implementing the strategic direction of the Issuer, overseeing investment and asset management decisions, and ensuring compliance with applicable legal, regulatory and reporting obligations as a listed SOCIMI. The Chief Executive Officer also supervises the overall operational and financial performance of the Company and manages relationships with external advisors, financial institutions and key service providers.

The day-to-day operational activities are carried out by a team of two employees, who are responsible for the ongoing management of the property portfolio, coordination of short-term accommodation activities, tenant and guest relations, administrative tasks, and liaison with suppliers and third-party

service providers. This team ensures the efficient operation of the assets and the proper execution of the Company's business strategy.

This streamlined organisational structure enables BIMMART to operate with a high degree of flexibility and operational efficiency, while relying on specialised external advisors where appropriate. The model is aligned with the Company's size, investment strategy and long-term objectives, and supports effective governance and risk management.

7 OPERATING AND FINANCIAL REVIEW

The Issuer's annual accounts for the financial year 2024 are available on the Issuer's website at the following link:

https://bimmartsocimi.com/#info-financiera

The audited annual accounts for the financial year 2025 will be available on the Issuer's website as soon as the audit is completed. Interim Financial Statements for 2025 are included below:

ASSETS	2025 (EUR)
TOTAL ASSETS	**8,625,731.01**
NON-CURRENT ASSETS	**8,535,218.04**
Intangible Assets	2,647.74
Property, plant and equipment	8,532,570.30
CURRENT ASSETS	**90,512.97**
Inventories	13,405.35
Trade and other receivables	30,644.37
Trade receivables	27,550.92
Other debtors	3,093.45
Short-term financial investments	5,684.48
Cash and cash equivalents	40,778.77

EQUITY AND LIABILITIES	2025 (EUR)
TOTAL EQUITY AND LIABILITIES	**8,625,731.01**
EQUITY	**4,944,858.16**
Shareholders Equity	5,004,000.00
Capital	5,004,000.00
Called-up capital	5,004,000.00

Uncalled capital	0.00
Reserves	-485,767.71
Prior years' results	-1,639.37
Profit /Loss for the year	426,265.24
Grants, donations and bequestes received	2,000.00
NON-CURRENT LIABILITIES	3,162,436.81
Long-term debt	3,162,436.81
Debts with credit institutions	1,824,304.26
Other long-term debts	1,338,132.55
CURRENT LIABILITIES	518,278.74
Short-term debt	76,990.75
Other short.term debt	76,990.75
Trade and other payables	441,445.29
Suppliers	318,690.41
Other Creditors	122,754.88

PROFIT AND LOSS ACCOUNT	2025 (EUR)
Net turnover	762,486.78
Self-constructed assets	1,366,013.79
Supplies	-1,313,150.26
Other operating income	13,712.70
Personnel expenses	-94,290.04
Other operating expenses	-439,370.55
Depreciation and amortisation	-10,701.10
Allocation of non-financial asset grants	1,000.00
Impairment and gain/losses on disposals	296,949.10
OPERTATING PROFIT/LOSS	**582,650.42**
Financial income	0.88
Financial expenses	-98,603.26
FINANCIAL RESULT	**-98,602.38**
PROFIT/LOSS BEFORE TAX	**484,048.04**
Income tax	-57,785.80
PROFIT/LOSS FOR THE YEAR	**426,265.24**

Neither the Issuer nor any member of its management or Board of Directors have been involved, during the previous five years, in any bankruptcy, liquidation or similar proceedings, nor in any fraud-related convictions or ongoing legal proceedings.

8 BOARD, MANAGEMENT, AND SUPERVISORY BODIES AND SENIOR MANAGEMENT

The Issuer's management body is a Board of Directors, which consists of four Directors with the following distribution of management positions:

Member	Position
Mr. Alberto Hernáiz Ballesteros	Chairman and CEO
Ms. Ana Hernáiz Ballesteros	Director
Mr. Luis Hernáiz Ballesteros	Director
Ms. María Hernáiz Ballesteros	Director
Ms. Henar Hernández Santos	Secretary non-director

The Board of Directors is responsible for defining the strategic guidelines of the Issuer, supervising its business activity, approving investment and financing decisions, and ensuring compliance with applicable legal and regulatory obligations. The Chief Executive Officer is entrusted with the executive management of the Company and the day-to-day execution of the Board's resolutions.

The professional background and experience of the members of the Board of Directors are described below.

Alberto Hernáiz Ballesteros

Alberto Hernáiz Ballesteros holds a degree in Engineering from the Higher Technical School of Engineers of the Polytechnic University of Madrid. He has completed an Executive MBA at Instituto de Empresa (IE) in Madrid and a Master's Degree in Financial and Economic Management at the Centro de Estudios Fiscales (CEF), in addition to several specialised postgraduate programmes and sector-specific technical courses.

His professional career spans academia, public institutions and senior executive management. He has served as a university lecturer at the School of Agricultural Engineering of Universidad Miguel de Cervantes in Valladolid and has held senior technical and managerial positions at the Technological Institute of Castilla y León, where he acted as Project and Works Director for major infrastructure projects related to dams and irrigation systems. He has also held management responsibilities as Madrid Regional Delegate at BM3.

Mr Hernáiz has extensive experience in corporate leadership, serving for eighteen years as General Manager and Sole Director of the companies comprising Grupo CEOS. Throughout this period, he is responsible for strategic planning, operational management and the supervision of complex business structures, providing BIMMART INVESTMENT SOCIMI, S.A. with solid executive leadership and deep expertise in asset and corporate management.

María Hernáiz Ballesteros

María Hernáiz Ballesteros holds a degree in Engineering from the Higher Technical School of Engineers of the Polytechnic University of Madrid. She has complemented her technical background with specialised training in interior design and space optimisation, having completed a Master's Degree in Decoration and 3D Interior Design at the Escuela Madrileña de Decoración (ESMADECO).

Her professional experience combines commercial management, facility services and real estate development. She has held managerial positions in the energy and maintenance sector, including serving as Commercial Manager in the maintenance division of MAINSA Ingeniería Energética, where she was involved in client management and business development. She has also worked at ISS Facility Services as Key Account Manager, overseeing large corporate accounts and complex service contracts.

In addition, Ms Hernáiz has been acting for 5 years as Director of Works and Interior Design at Grupo CEOS, where she is responsible for the coordination of refurbishment projects, interior design initiatives, cost control and quality supervision. Her profile brings valuable expertise in asset repositioning, refurbishment and operational efficiency to BIMMART INVESTMENT SOCIMI, S.A.

Ana Hernáiz Ballesteros

Ana Hernáiz Ballesteros holds a degree in Business Administration from Complutense University of Madrid. Her professional career has been developed primarily within the field of public-sector financial oversight, audit and accounting regulation.

She has held senior positions within the Spanish public administration, including serving as Head of Section within the Delegated Intervention of Justice, where she carried out prior financial control and audit-related functions. She has also served as Head of the Audit Service at the Spanish Institute of Accounting and Auditing (ICAC).

Ms Hernáiz currently holds the position of Head of the Accounting Standards Department at ICAC, where she is involved in the development, interpretation and application of accounting regulations. Her extensive experience in auditing, financial supervision and regulatory compliance contributes strong governance and financial oversight expertise to the Board of BIMMART INVESTMENT SOCIMI, S.A.

Luis Hernáiz Ballesteros

Luis Hernáiz Ballesteros holds a degree in Industrial Engineering from the University of Castilla-La Mancha. His professional background is focused on technical management, facilities operations and real estate asset exploitation.

He has accumulated experience in technical and operational roles, including serving as Head of Services and Installations at PROMEC, where he was responsible for the supervision of technical operations and maintenance activities. He currently holds the position of Director of Asset Management and Exploitation

at Grupo CEOS, where he oversees the operational management, maintenance planning and optimisation of the group's real estate portfolio.

Mr Hernáiz brings solid technical expertise and hands-on operational experience, supporting the efficient management and long-term preservation of the assets held by BIMMART INVESTMENT SOCIMI, S.A.

Family relations

Certain members of the Board of Directors are related by family ties. In particular, Mr. Alberto Hernáiz Ballesteros, Ms. Ana Hernáiz Ballesteros, Mr. Luis Hernáiz Ballesteros and Ms. María Hernáiz Ballesteros are siblings. The Issuer considers that such family relationships do not adversely affect the independence of judgment of the Board of Directors, whose members act in the best interests of the Company and all its shareholders.

Principal activities outside the Issuer

Some members of the Board of Directors perform professional activities outside the Issuer, mainly in senior management and technical roles within Grupo CEOS or in public-sector institutions. The Issuer considers that these activities are compatible with their duties at BIMMART INVESTMENT SOCIMI, S.A. and do not give rise to conflicts of interest.

9 MAJOR SHAREHOLDERS

The Issuer´s shareholding structure as of the date of this Information Document is the following:

SHAREHOLDER	SHARES	SHAREHOLDING
Mr. Alberto Hernáiz Ballesteros	417,834	50.10%
Ms. Ana Hernáiz Ballesteros	133,440	16.00%
Mr. Luis Hernáiz Ballesteros	133,440	16.00%
Ms. María Hernáiz Ballesteros	133,440	16.00%
Ms. Ximena Valverde-Grimaldi Galván	15,846	1.90%
TOTAL	**834,000**	**100,00%**

10 RELATED PARTY TRANSACTIONS

The Issuer has entered into a credit facility in its favour for a maximum amount of EUR 2,700,000 with K-TIRIO INVESTMENT, S.L., a company owned by the same shareholders as BIMMART INVESTMENT SOCIMI, S.A, of which 1,400,000 euros have been drawn to finance the acquisition of the Vizconde de Matamala asset

K-TIRIO INVESTMENT, S.L. is not a subsidiary of the Issuer, nor does it form part of the same corporate group. The credit facility has been granted to provide additional financial flexibility to the Issuer and has been agreed under terms considered to be consistent with market conditions.

Apart from the above, the Issuer has not entered into any other material transactions with related parties.

11 LEGAL AND ARBITRATION PROCEEDINGS

The Board of Directors declares that neither the Issuer nor its directors, nor its executives are or have been involved in historical (at least in the previous five years), or on-going, bankruptcy, liquidation, or similar procedure and also fraud related convictions or on-going procedures in which any person from the management and/or board of the Issuer have been involved.

12 INFORMATION RELATED TO SHARE CAPITAL AND OTHER FINANCIAL INSTRUMENTS

12.1 Issued Share Capital

The Company's registered share capital amounts to FIVE MILLION FOUR THOUSAND EUROS (€5,004,000), represented by and divided up into EIGHT HUNDRED THIRTY-FOUR THOUSAND (834,000) nominative and indivisible registered book-entry shares denominated in Euros, each with a par value of SIX EUROS (€6), such shares being fully subscribed and paid up.

All shares belong to a single class and confer identical rights to their holders, in accordance with the Company's bylaws and applicable Spanish law.

The Issuer has appointed Iberclear (Sociedad de Gestión de los Sistemas de Registro, Compensación y Liquidación de Valores, S.A.U.) as the entity responsible for maintaining the accounting records of the Shares.

For the purposes of trading on Euronext Access Paris, the Shares will be eligible for clearing and settlement through Euroclear France, acting as central securities depository (CSD) of Euronext. An operational link between Iberclear and Euroclear France will enable cross-border clearing and settlement of the Shares.

12.2 Shares Not Representing Capital

The Issuer has not issued any shares or financial instruments that do not represent share capital, such as non-voting shares, beneficiary shares, profit participation certificates or similar instruments. Accordingly, all issued shares fully represent the share capital of the Company.

12.3 Treasury Stock

As of the date of this Information Document, BIMMART INVESTMENT SOCIMI, S.A. does not hold any treasury shares, either directly or indirectly. Furthermore, no shares of the Issuer are held on its behalf by any subsidiary or third party, and the Company has not carried out any share buyback transactions.

12.4 Convertible Securities, Exchangeable Securities and Warrants

The Issuer has not issued any convertible or exchangeable securities, nor any warrants, options or other instruments that grant rights to subscribe for or acquire shares in the Company. Consequently, there is no potential dilution of the share capital arising from such instruments.

12.5 Authorised Capital and Capital Increase Commitments

The Company does not have any authorised but unissued share capital, nor are there any existing resolutions, commitments or agreements that would require or enable an increase of the share capital. Any future capital increase would require the adoption of the corresponding resolutions by the competent corporate bodies in accordance with applicable law.

12.6 Options over capital

There are no outstanding options, acquisition rights, incentive schemes, stock option plans or other arrangements that grant, or could grant in the future, rights over the share capital of the Issuer or any company within its group.

13 OTHER RELEVANT INFORMATION

13.1 Sufficient working capital

The Board of Directors of BIMMART INVESTMENT SOCIMI, S.A. declares that the Company has sufficient working capital to sustain its business operations for a period of at least twelve months following the first day of trading on Euronext Access Paris.

The Issuer considers that its liquidity position and expected operating cash flows are adequate to meet its operational, financial and regulatory obligations over the aforementioned period.

13.2 Profitability and Business Sustainability

As of the date of this Information Document, the Company already generates operating profits derived from rental income, supported by high-demand locations and active asset management.

The Issuer expects to maintain profitability on a recurring basis, driven by stable occupancy levels, contractual rental income, and the optimisation of operating costs. The Company's long-term investment strategy, combined with prudent leverage and professionalised management, provides a sustainable framework for continued profit generation.

13.3 Tax Regime (SOCIMI)

BIMMART INVESTMENT SOCIMI, S.A. operates under the Spanish SOCIMI tax regime, regulated by Law 11/2009, of 26 October, as amended. This special tax regime applies to listed real estate investment companies whose principal activity consists of the acquisition and leasing of urban real estate assets.

Under this regime, the Issuer is subject to a 0% Corporate Income Tax rate, provided that all the legal requirements established under the SOCIMI legislation are duly met on an ongoing basis. Among these requirements, the Company must comply with mandatory profit distribution rules, including the obligation to distribute at least 80% of the distributable profits derived from qualifying rental activities.

Any portion of distributable profits that is not distributed in accordance with the applicable legal requirements is subject to a special Corporate Income Tax charge of 15%. The continued application of the SOCIMI tax regime is conditional upon compliance with all statutory conditions, including asset composition, income sources, holding periods, distribution obligations and listing requirements.

13.4 Reference price

On 15 December 2025, the Board of Directors of BIMMART INVESTMENT SOCIMI, S.A. approved, within the framework of the process for the admission to trading of all the shares representing the share capital of the Company on Euronext Access Paris, a reference price of 16.00 euros per share.

This reference price has been established in accordance with the valuation report issued by GESVALT Sociedad de Tasación, S.A. dated 26 November 2025, prepared in the context of the Company's admission to trading.

Based on the total number of shares outstanding as of that date (834,000 shares), the implied equity valuation of the Company amounts to 13,344,000 euros, representing 100% of the share capital.