GENERAL IDENTIFICATION DATA AND SUPPLEMENTARY INFORMATION REQUIRED BY SPANISH LAW

IDA1

(Implementation of results and average payment period to suppliers)

NOT SUITABLE FOR FILING AS A PAPER DEPOSIT WITH THE COMMERCIAL REGISTRY

IDENTIFICATION OF THE COMPANY

	01010	A19795772	Legal form SA: 01011 [X]	SL: 01012	
NIF:			Other: 01013		
IRUS:	01008				
LEI:	01009		Only for companies with LEI (Legal Entity Identifier) code.		
Company name:	01020	BIMMART INVESTMENT, S.A.			
Registered office:	01022	ARTURO SORIA, 97			
Municipality:	01023	MADRID	Province:	01025	MADRID
Postal code:	01024	28027	Telephone	01031	914.162.930
Company e-mail	01037	olga.barroso@grupoceos.com	contact address of the company		

Belonging to a group of companies:

		COMPANY NAME		VAT NUMBER
Direct parent company:	01041		01040	
Ultimate parent company of the group:	01061		01060	

ACTIVITY

Main activity:	02009	Renting of real estate for own account	
CNAE Code 2009:	02001	6820	Renting of real estate on own account (1)
CNAE Code 2025:	02014	6820	Renting of real estate for own account (2)

ADMINISTRATIVE BODY

		FINANCIAL YEAR 2024 (3)	FINANCIAL YEAR 2023 (4)
Number of female members of the management body:	04212	0	0
Total number of members of the management body:	04213	1	0

SALARIED STAFF

a) Average number of persons employed in the course of the year, by type of contract and employment with dis capacity:

		FINANCIAL YEAR 20_24 (3)	FINANCIAL YEAR 2023 (4)
FIXED (5):			
NON FIXED (6):	04001	0	0
	04002	0	0

Of which: Employed persons with a disability greater than or equal to 33% (or equivalent loca l qualification):

	04010	0	0

b) Number of persons employed at the end of the financial year, by type of contract and sex:

	FINANCIAL YEAR 2_0_24 (3)				FINANCIAL YEAR 2023 (4)			
	MEN		WOMEN		MEN		WOMEN	
FIXED:	04120	0	04121	0	0		0	
NOT FIXED:	04122	0	04123	0	0		0	

PRESENTATION OF ACCOUNTS

		FINANCIAL YEAR 2024 (3) YEAR	MONTH	DAY	FINANCIAL YEAR 2023 (4) YEAR	MONTH	DAY
Start date to which the accounts relate:	01102	2.024	DAY 1	1	2.023	1	1
Closing date to which the accounts relate:	01101	2.024	12	31	2.023	12	31

Number of pages submitted to the deposit: 01901: 14

If figures are missing for any of the years, please indicate the reason: [X]

01903	COMPANY INCORPORATED IN JUNE-2024

UNITS (mark with an X the unit in which you have drawn up all the documents making up your a n n u a l accounts)

Euro: 09001 | Thousands of euros: 09002 | EUR millions: 09003

(1) According to the classes (four digits) of the National Classification of Economic Activities 2009 (CNAE 2009), approved by Royal Decree 475/2007, of 13 April (BOE of 28.4.2007).
(2) According to the classes (four digits) of the National Classification of Economic Activities 2025 (CNAE 2025), approved by Regulation (EU) 2023/137 and Royal Decree 10/2025, valid as o f 1 January 2025.
(3) Financial year to which the annual accounts relate.
(4) Previous financial year

(5) In calculating the average number of permanent staff, take into account the following criteria:

a) If there have been no major movements in the number of staff during the year, indicate here the half-sum of the numbers at the beginning and end of the financial year.

b) If there have been movements, calculate the sum of the number of staff in each month of the year and divide by twelve.

c) If there was a temporary regulation of employment or working time, the staff affected by it should be included as permanent staff, but only in the proportion that corresponds to the fraction of the year or working day of the year actually worked.

(6) You can calculate the average number of non-regular staff by adding the total number of weeks worked by your non-regular employees and dividing by 52 weeks. You can also do this operation (equivalent to the one above):

(no.) (of) (persons) (employed) (×) $\frac{\text{average no. of weeks worked}}{52}$

GENERAL IDENTIFICATION DATA AND SUPPLEMENTARY INFORMATION REQUIRED BY SPANISH LAW

IDA3

(Implementation of results and average payment period to suppliers)

IMPLEMENTATION OF RESULTS (1)

Information on the proposed allocation of the profit or loss for the financial year, in accordance with the following schedule:

Basis of distribution		EXERCISE 2024 (2)	EXERCISE 2023 (3)
Balance of the profit and loss account. . . . . Remaining	**91000**		
. . . . .	**91001**		
Voluntary reserves	**91002**		
Other unrestricted reserves . . . . . TOTAL	**91003**		
ALLOCATION BASIS = TOTAL APPLICATION	**91004**		

Application to		FINANCIAL YEAR 2024 (2)	FINANCIAL YEAR 2023 (3)
Legal reservation.	**91005**		
Special reservations	**91007**		
Voluntary reserves	**91008**		
Dividends	**91009**		
Remainder and other	**91010**		
Offsetting of prior years' losses	**91011**		
APLLICATION = TOTAL DISTRIBUTION BASE.	**91012**		

INFORMATION ON THE AVERAGE PERIOD FOR PAYMENT TO SUPPLIERS DURING THE FINANCIAL YEAR (4)

		EXERCISE 2024 (2)	EXERCISE 2023 (3)
Average payment period to suppliers (days)	**94705**		

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(1) Proposed application of results, article 253.1 of the Capital Companies Act (RD 1/2010, of 2 July).
(2) Financial year to which the annual accounts refer.
(3) Previous year.
(4) Calculated in accordance with article five of the Resolution of 29 January 2016, of the Instituto de Contabilidad y Auditoría de Cuentas (Accounting and Auditing Institute).

DECLARATION OF IDENTIFICATION OF THE BENEFICIAL

TR

IDENTIFICATION OF THE BENEFICIAL OWNER

Information on natural persons in accordance with Articles 3(6) and 30 of Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purpose of money laundering or terrorist financing, as amended by Directive (EU) 2018/843 of the European Parliament and of the Council of 30 May 2018; Article 4(2)(b), 4(2)(b.bis) and 4a of Law 10/2010 of 28 April 2010 on the prevention of money laundering
and the financing of terrorism, following the amendment made by Royal Decree-Law 7/2021, and article 8 of the Regulation of Law 10/2010 of 28 April on the prevention of money laundering and terrorist financing, approved by Royal Decree 304/2014 of 5 May.

The company is required to provide identification of the beneficial owner as it is not listed on a regulated market in the EU or an equivalent third country (1). YES

The company submits for the first time or updates/ratifies the identification data of the beneficial owner (2) YES

Indicate the type of update of the identification data of the beneficial owner (3) FIRST

Date on which the change of data is to be deemed to have occurred (4) 31.12.2024

I. Beneficial owner natural person - % holding

I.a With % shareholding of more than 25% of capital

SURNAME, FIRST NAME (5)	COUNTRY OF ISSUE OF DOCUMENT (6)	TYPE OF DOCUMENT (7)	DOCUMENT (8)	DATE OF BIRTH (9)	NATIONALITY (10)	COUNTRY OF RESIDENCE (10)	% SHAREHOLDING	
							DIRECT	INDIRECT (11)
HERNAIZ BALLESTEROS, ALBERTO	EN	NIF	51064459C	10.09.1975	EN	EN	44,30	
BALLESTEROS GARCIA, LUISA JOAQUINA	EN	NIF	05592307H	01.12.1941	EN	EN	48,80	

I.b With % shareholding by voting rights of more than 25%.

SURNAME, FIRST NAME (5)	COUNTRY OF ISSUE OF DOCUMENT (6)	TYPE OF DOCUMENT (7)	DOCUMENT (8)	DATE OF BIRTH (9)	NATIONALITY (10)	COUNTRY OF RESIDENCE (10)	% SHAREHOLDING	
							DIRECT	INDIRECT (12)
HERNAIZ BALLESTEROS, ALBERTO	EN	NIF	51064459C	10.09.1975	EN	EN	44,30	

II. Beneficial owner deemed to be a natural person

If no natural person holds or controls more than 25% of the capital or voting rights, indicate the beneficial owners; in this case, director or manager, in accordance with the provisions of art. 8 of Royal Decree 304/2014.

SURNAME, FIRST NAME (5)	COUNTRY OF ISSUE (6)	TYPE OF DOCUMENT (7)	DOCUMENT (8)	DATE OF BIRTH (9)	NATIONALITY (10)	COUNTRY OF RESIDENCE (10)

(1) Companies listed on a regulated market in the European Union or equivalent third countries are excepted.
(2) Compliance with this sheet is compulsory in all cases, and all the details of beneficial ownership requested in this sheet must be provided.
(3) Indicate FIRST if filing for the first time, UPDATE if updating or ratifying the details of the actual holder, or RECTIFICATION if rectifying erroneous details of a previous declaration.
(4) Date on which the change of data is to be deemed to have occurred. To be completed in DD.MM.YYYYY format.
(5) Indicate surname, first name. The need to separate the surname from the first name by a comma is signified.
(6) Fill in country code according to ISO 3166-1 alpha 2
(7) If the country of issue is Spain, fill in DNI-NIF or NIE, as appropriate. If it is not Spain, fill in TIN, PASSPORT or OTHER. In the case of Spanish nationals or residents in Spain, always include the document issued in Spain.
(8) Identification document number of the beneficial owner
(9) Complete in DD.MM.YYYYY format.
(10) Fill in with the country code according to ISO 3166-1 alpha 2
(11) List in table III.a the companies involved in the chain of control.
(12) List the companies involved in the chain of control in Table III.b.

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DECLARATION OF IDENTIFICATION OF THE BENEFICIAL

TRcc1

III. Details of companies involved in the chain of control

In case of indirect beneficial ownership, details of the chain of control

III.a Control through shareholding

List the companies involved in the chain of control for each holder completed in table I.a with indirect participation

DOCUMENT BENEFICIAL OWNER (1)	NI-VEL (2)	COMPANY NAME	COUNTRY EXPE-DITION DOCUMENT (3)	TYPE OF DOCUMENT (4)	DOCUMENT (5)	NATIONALITY (6	REGISTERED OFFICE (7)	REGISTRATION DETAILS/LEGISLATION (IF APPLICABLE) (8)

IV. Details of the shareholdings of the companies involved in the control chain

IV.a Control through equity participation

Detail for all companies in the chain of control, table III.a, the participant's % direct ownership interest in the investee

BENEFICIAL OWNERSHIP DOCUMENT (1)	PARTICIPANT DOCUMENT (9)	INVESTEE DOCUMENT (10)	% DIRECT OWNERSHIP INTEREST

(1) document number of the document identifying the beneficial owner (Table I.a) for which the chain of control is detailed
(2) The level of the control string must be an integer, start with 1 and be consecutive in ascending order without jumps.
(3) Fill in the country code according to ISO 3166-1 alpha 2.
(4) If the country of issue is Spain, fill in DNI-NIF or NIE, as applicable. If it is not Spain, fill in TIN, PASSPORT or OTHER. In the case of Spanish nationals or residents in Spain, always include the document issued in Spain.
(5) Company identification document number
(6) Fill in with the country code according to ISO 3166-1 alpha 2
(7) Fill in the address in the following order: Full address, City, Province, Postcode
(8) Fill in the registration details of the registration authority or LEI (Legal Entity Identifier). In the case of companies whose nationality is Spain, fill in the name of the Commercial Register and the page number, if the nationality is different from Spain, preferably fill in the LEI if you have one issued.
(9) Document identifying the company or beneficial owner that holds the interest in the investee company
(10) Document identifying the investee company

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DECLARATION OF IDENTIFICATION OF THE BENEFICIAL

TRcd1

III. Details of the companies involved in the chain of control

In the case of indirect beneficial ownership, details of the chain of control

III.b Control through voting rights

List the companies involved in the chain of control for each holder completed in table I.b with indirect ownership interest

DOCUMENT BENEFICIAL OWNER (1)	NI-VEL (2)	COMPANY NAME	COUNTRY EXPE-DITION DOCUMENT (3)	TYPE OF DOCUMENT (4)	DOCUMENT (5)	NATIONALITY (6	REGISTERED OFFICE (7)	REGISTRATION DETAILS/LEGISLATION (IF APPLICABLE) (8)

IV. Details of the shareholdings of companies in the chain of control

IV.b Control through voting rights

Detail for all companies in the chain of control, table III.b, the participant's % direct ownership in the investee

BENEFICIAL OWNERSHIP DOCUMENT (1)	PARTICIPANT DOCUMENT (9)	INVESTEE DOCUMENT (10)	% DIRECT OWNERSHIP INTEREST

(1) document number of the document identifying the beneficial owner (Table I.a) for which the chain of control is detailed
(2) The level of the control string must be an integer, start with 1 and be consecutive in ascending order without jumps.
(3) Fill in the country code according to ISO 3166-1 alpha 2.
(4) If the country of issue is Spain, complete DNI-NIF or NIE, as appropriate. If it is not Spain, fill in TIN, PASSPORT or OTHER. In the case of Spanish nationals or residents in Spain, always include the document issued in Spain.
(5) Company identification document number
(6) Fill in with the country code according to ISO 3166-1 alpha 2
(7) Fill in the address in the following order: Full address, City, Province, Postcode
(8) Fill in the registration details of the registration authority or LEI (Legal Entity Identifier). In the case of companies whose nationality is Spain, fill in the name of the Commercial Register and the page number, if the nationality is different from Spain, preferably fill in the LEI if you have one issued.
(9) Document identifying the company or beneficial owner that holds the interest in the investee company
(10) Document identifying the investee company

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THIRD PARTY SERVICES DOCUMENT

SRA

COMPANY	TAX ID
BIMMART INVESTMENT, S.A.	A19795772

REGISTERED OFFICE

ARTURO SORIA, 97

MUNICIPALITY	PROVINCE	FINANCIAL YEAR(2)
MADRID	MADRID	2024

Carrying out, during the financial year, operations for the provision of services to third parties, Article 2.1 o) of Law 10/2010, of 28 April, on the prevention of money laundering and the financing of terrorism. ☐

Territorial scope of operations (1):

Countries where it carries out operations:

Provinces where it carries out operations:

Municipalities where it carries out operations:

Have you provided services to non-residents?(3) ☐

Is the activity of providing services to third parties, article 2.1 o) of Law 10/2010, of 28 April, the only and exclusive activity provided? ☐

Invoiced volume for such services:

Last Financial Year ☐ Previous Financial Year ☐ Unquantifiable ☐

Number of Transactions/Services on behalf of third parties, provided by the professional or by arranging for others to provide such services:

	Number of operations
Incorporation of companies or other legal persons.	
Management, secretarial and/or external consultancy of a company.	
Membership of an association or similar.	
Providing a registered office, business, postal, administrative or similar address to a legal person.	
Functions of trustee in a trust, trust or similar instrument	
Functions of a shareholder for the account of others	

SIGNATURES AND NAMES OF THE ADMINISTRATORS (in case of paper submission)

(1) Municipal, provincial, regional, autonomous, national or international.
(2) Financial year to which the annual accounts refer.
(3) Yes or No

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ABRIDGED BALANCE SHEET

BA1

VAT NO: A19795772

COMPANY NAME:

BIMMART INVESTMENT, S.A.

Space for the signatures of the administrators

UNIT (1)

Euros:	09001	X
Thousands:	09002	
Millions:	09003	

ASSETS		NOTES TO THE FINANCIAL STATEMENTS	FINANCIAL YEAR 2024 (2)	FINANCIAL YEAR 2023 (3)
A) NON-CURRENT ASSETS	11000			
I. Intangible fixed assets	11100			
II. Tangible fixed assets	11200			
III. Investment property	11300			
IV. Investments in group companies and long-term associates	11400			
V. Long-term financial investments	11500			
VI. Deferred tax assets	11600			
VII. Non-current trade receivables	11700			
B) CURRENT ASSETS	12000		15.071,44	
I. Non-current assets held for sale	12100			
II. Stocks	12200			
III. Trade and other receivables	12300		191,44	
1. Customers for sales and services	12380			
a) Customers for long-term sales and services	12381			
b) Customers for short-term sales and services	12382			
2. Shareholders (partners) for required disbursements	12370			
3. Other debtors	12390		191,44	
IV. Short-term investments in group and associated undertakings	12400			
V. Short-term financial investments	12500			
VI. Short-term accruals	12600			
VII. Cash and cash equivalents	12700		14.880,00	
TOTAL ASSETS (A + B)	10000		15.071,44	0

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(1) Tick the appropriate boxes according to whether the figures are expressed in units, thousands or millions of euros. All the documents making up the annual accounts must be drawn up in the same unit.
(2) Financial year to which the annual accounts relate.
(3) Previous financial year.

ABRIDGED BALANCE SHEET

BA2.1

VAT NO: A19795772

COMPANY NAME:

BIMMART INVESTMENT, S.A.

Space for the signatures of the directors

SHAREHOLDERS' EQUITY AND LIABILITIES		NOTES TO THE ANNUAL REPORT	FINANCIAL YEAR 2024 (1)	FINANCIAL YEAR 2023 (2)
A) NET ASSETS	20000		13.360,63	
A-1) Own funds	21000		13.360,63	
I. Capital	21100		15.000,00	
1.	21110		60.000,00	
2. (Uncalled capital)	21120		-45.000,00	
II.	21200			
III. Reserves	21300			
1. Capitalisation reserve	21350			
2. Other stocks	21360			
IV. (Treasury shares and other equity investments)	21400			
V. Results of previous years	21500			
VI. Other contributions from members	21600			
VII. Result of the exercise	21700		-1.639,37	
VIII. (Interim dividend)	21800			
IX. Other equity instruments	21900			
A-2) Adjustments for changes in value	22000			
A-3) Grants, donations and legacies received	23000			
B) NON-CURRENT LIABILITIES	31000			
I. Long-term provisions	31100			
II. Long-term debts	31200			
1.	31220			
2. Creditors under finance leases	31230			
3. Other long-term debts	31290			
III. Long-term payables to group companies and associates	31300			
IV. Deferred tax liabilities	31400			
V. Long-term accruals	31500			
VI. Non-current trade payables	31600			
VII. Long-term debt with special features	31700			

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(1) Financial year to which the annual accounts relate.
(2) Previous financial year.

ABRIDGED BALANCE SHEET

BA2.2

VAT NO: A19795772

COMPANY NAME:

BIMMART INVESTMENT, S.A.

Space for the signatures of the directors

SHAREHOLDERS' EQUITY AND LIABILITIES		NOTES TO THE ANNUAL REPORT	FINANCIAL YEAR 2024 (1)	FINANCIAL YEAR 2023 (2)
C) CURRENT LIABILITIES	32000		1.710,81	
I. Liabilities related to non-current assets held f o r sale	32100			
II. Short-term provisions	32200			
III.	32300		1.063,00	
1. Bank borrowings	32320			
2.	32330			
3. Other short-term liabilities	32390		1.063,00	
IV. Short-term payables to group companies and associates	32400			
V. Trade and other payables	32500		647,81	
1. Suppliers	32580			
a) Long-term suppliers	32581			
b) Short-term suppliers	32582			
2. Other creditors	32590		647,81	
VI. Short-term accruals	32600			
VII. Short-term debt with special features	32700			
TOTAL EQUITY AND LIABILITIES (A + B + C)	30000		15.071,44	0

(1) Financial year to which the annual accounts refer.
(2) Previous financial year.

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ABRIDGED PROFIT AND LOSS ACCOUNT

AP

VAT NO: A19795772

COMPANY NAME:

BIMMART INVESTMENT, S.A.

Space for the signatures of the directors

(DEBIT) / CREDIT		NOTES TO THE ANNUAL REPORT	FINANCIAL YEAR 2024 (1)	FINANCIAL YEAR 2023 (2)
1. Net turnover	40100			
2. Changes in stocks of finished goods and work-in-process	40200			
3. Work carried out by the company for its assets	40300			
4. Procurement	40400			
5. Other operating income	40500			
6. Staff costs	40600			
7. Other operating expenses	40700		-1.639,37	
8. Depreciation of fixed assets	40800			
9. Allocation of grants for non-financial fixed assets and others	40900			
10. Excess provisions	41000			
11. Impairment and gains or losses on disposals of fixed assets	41100			
12. Negative goodwill on business combinations	41200			
13. Other results	41300			
A) (1 + 2 + 3 + 4 + 5 + 6 + 7 + 8 + 9 + 10 + 11 + 12 + 13)	49100		-1.639,37	
14. Financial income	41400			
a) Allocation of grants, donations and legacies of a financial nature	41430			
b) Other financial income	41490			
15. Financial charges	41500			
16. Fair value changes in financial instruments	41600			
17. Exchange rate differences	41700			
18. Impairment and gains or losses on disposals of financial instruments	41800			
19. Other financial income and expenses	42100			
a)	42110			
b) Financial income from creditors' agreements	42120			
c) Other income and expenditure	42130			
B) FINANCIAL RESULT (14 + 15 + 16 + 17 + 18 + 19)	49200			
C) PROFIT BEFORE TAX (A + B)	49300		-1.639,37	
20. Taxation of profits	41900			
D) RESULT FOR THE FINANCIAL YEAR (C + 20)	49500		-1.639,37	

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(1) Financial year to which the annual accounts relate.
(2) Previous year.

MODEL OF SHORT DOCUMENT OF ENVIRONMENTAL INFORMATION

IMA

COMPANY	VAT NO.
BIMMART INVESTMENT, S.A.	A19795772

REGISTERED OFFICE
ARTURO SORIA, 97

MUNICIPALITY	PROVINCE	FINANCIAL YEAR
MADRID	MADRID	2024

Mandatory Content

The undersigned, as Directors of the aforementioned Company, declare that in the accounts corresponding to these annual accounts there is NO item of an environmental nature that should be included, so that these, taken as a whole, may give a true and fair view of the net worth, results and financial situation of the company.

☒

The undersigned, as Directors of the aforementioned Company, declare that in the accounts corresponding to the present annual accounts there ARE environmental items, and they have been included, so that these, as a whole, may show a true and fair view of the company's net worth, results and financial situation.

☐

Sustainability Indicators (voluntary content)

	Metric	Value	Amount (6)
Emissions Scope 1 (1)	t CO_2		
Emissions Scope 2 (2)	t CO2		
Emissions Scope 3 (3)	t CO2		
Energy consumption within the organisation (4)	kW h		
Water consumption (5)	m^3		

SIGNATURES and NAMES OF MANAGERS

(1) Direct emissions of the company. Metric: Tons of CO2 equivalent.
(2) Indirect emissions resulting from the company's energy consumption (e.g. from electricity consumption). Metric: Tons of CO2 equivalent.
(3) Other indirect emissions (indirect emissions from suppliers and customers in the value chain). Metric: Tons of CO2 equivalent.

Emission indicators are included in Law 11/2018, as well as in the reporting requirement E1-6 of the NEIS (ESRS) E1 on sustainability approved by delegated act by the E.C. on 31 July 2023, in development of the Corporate Sustainability Directive (CSRD).
For its completion, the use of emissions calculators is recommended, specifically:
https://www.miteco.gob.es/es/cambio-climatico/temas/mitigacion-politicas-y-medidas/calculadoras.aspx (for scope 1 and 2 emissions).

(4) Indicator required for companies and groups subject to Law 11/2018, as well as in the information requirement E1-5 of the NEIS (ESRS) E1 approved by delegated act by the E.C. on 31 July 2023, in development of the Corporate Sustainability Directive (CSRD). Metric: Kilowatt hours.
(5) Indicator required for companies and groups subject to Law 11/2018, as well as in the information requirement E3-4 of the NEIS (ESRS) E1 approved by delegated act by the E.C. on 31 July 2023, in development of the Corporate Sustainability Directive (CSRD). Metric: cubic metres.
(6) Enter the monetary amount in EURO of the corresponding consumption.

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MODEL INFORMATION DOCUMENTS ON OWN SHARES OR UNITS

A1

COMPANY	VAT NO.
BIMMART INVESTMENT, S.A.	A19795772

REGISTERED OFFICE
ARTURO SORIA, 97

MUNICIPALITY	PROVINCE	FINANCIAL YEAR
MADRID	MADRID	2024

The company has not carried out any transactions on its own shares/units during the current financial year. ☒
(Note: In this case, the single presentation of this sheet A1 is sufficient)

Balance at the end of the preceding financial year: .....o... Shares/units .....o... % of share capital

Balance at the end of the financial year: .....o... Shares/shareholdings .....o... % of share capital

Date	Item (1)	Date of resolution of general meeting	No. of shares/units	Par value	Share capital Percentage	Price or consideration	Balance after the transaction

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Note: If necessary, use as many copies of sheet A1.1 as required.

(1) AO: Original acquisition of own shares or holdings or those of the parent company (Articles 135 et seq. of the Capital Companies Act). AD: Direct derivative acquisition; IA: Indirect derivative acquisition; AL: Free acquisitions (Articles 140, 144 and 146 of the Capital Companies Act). ED: Disposal of shares acquired in contravention of the first three requirements of Article 146 of the Capital Companies Act.
EL: Disposal of freely-acquired shares or holdings (article 145.1 of the Capital Companies Act). RD: Redemption of shares ex article 146 of the Capital Companies Act.
RL: Redemption of freely-acquired shares or holdings (article 145 of the Capital Companies Act). AG: Acceptance of own shares in guarantee (article 149 of the Capital Companies Act).
AF: Shares acquired by means of financial assistance from the entity itself (article 150 of the Capital Companies Act). PR: Reciprocal shares or holdings (articles 151 et seq. of the Capital Companies Act).

APPLICATION FOR FILING IN THE COMMERCIAL REGISTER OF _M_A_D_R_ID

PR

FILING OF ANNUAL ACCOUNTS

IDENTIFICATION OF THE ENTITY SUBMITTING THE ACCOUNTS FOR DEPOSIT

Name of the Entity: BIMMART INVESTMENT, S.A. NIF: A19795772

Registry Data:

Volume: Folio: Registry Sheet No.: 8 2 9 0 1 5

Year-end date: 3 1 . 1 2 . 2 0 2 4 (dd.mm.yyyy)

IRUS:

IDENTIFICATION OF THE ACCOUNTING DOCUMENTS FOR WHICH DEPOSIT IS REQUESTED

ANNUAL ACCOUNTS FOR THE FINANCIAL YEAR: 2024

Balance sheet ☐	**Profit and Loss** ☐	**Annual Report** ☐	**Statement of changes in equity** ☐	**Statement of Cash Flows** ☐
Standar ☒	Standar ☒	Standard ☒	Standard	Normal
d Abridged ☐	d Abridged ☐	Abridged ☐		
SME	SME	SME	**Auditors' Report**	**Statement of non-financial information**
☒	☒	☐	☐	☐
Company Fact Sheet	**Environmental Statement**	**Management Report**	Voluntary ☐	Separate document
			Mandatory	
Third Party Services Document ☐	☒	☒	☐	☐
☒	**Declaration of identification of the beneficial owner** ☐	**Self-portfolio model**	**SICAV Certificate**	**Announcements**

Certification Agreement | **Other Documents** | NO.

ROAC Code of the Signatory Auditors | **Date of issue of the Audit Report**

IDENTIFICATION OF THE APPLICANT MAKING THE REQUEST

(Name) (and) (Surname:) ALBERTO HERNAIZ BALLESTEROS DNI: 51064459C

Address: ARTURO SORIA, 94 Postal code: 28.027

City: MADRID Province: MADRID Telephone: 914.162.930 Fax: E-mail: olga.barroso@grupoceos.com

The applicant consents that the notification of the deposit of the accounts or the negative qualification, if applicable, will be sent electronically to the mailing address indicated in accordance with the provisions of Article 11 of Royal Decree Law 19/2018.

Signature of the presenter:

Madrid

For the purposes of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (RGPD), you are hereby informed t h a t : 1.- The personal data expressed in this document will be included in the Register file and in the files kept on the basis of the above, for which the Registrar is responsible and whose use and purpose of processing is that expressly provided for in the registry regulations. The information contained therein will only be communicated in the cases provided for by law, or in order to satisfy requests for formal publicity made in accordance with registry legislation (arts. 2, 4, 9 and 12 of the Preliminary Title of the R.R.M. and Instructions of 29th October 1996 and 17th February 1998). 2.- As far as is compatible with the specific legislation of the Register, interested parties are recognised the rights of access, rectification, cancellation and opposition established in the aforementioned Organic Law, which may be exercised by sending a letter to the address of the Register. 3.- The collection and processing of your data in the manner indicated is a necessary condition for the provision of these services.

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APPLICATION FOR FILING IN THE **PR**

COMMERCIAL REGISTER OF _M_A_D_R_ID _____

Copy for the Registrar of Companies

FILING OF ANNUAL ACCOUNTS

APPLICATION FOR FILING IN THE COMMERCIAL REGISTER OF _M_A_D_R_ID

PR

FILING OF ANNUAL ACCOUNTS

IDENTIFICATION OF THE ENTITY SUBMITTING THE ACCOUNTS FOR DEPOSIT

Name of the Entity: BIMMART INVESTMENT, S.A. NIF: A19795772

Register Data:

Volume:_____ Folio: _____ Registry Sheet No.: 8 2 9 0 1 5

Date of close of the financial year: 3 1 . 1 2 . 2 0 2 4 (dd.mm.yyyy)

IRUS:_____

IDENTIFICATION OF THE ACCOUNTING DOCUMENTS FOR WHICH DEPOSIT IS REQUESTED

ANNUAL ACCOUNTS FOR THE FINANCIAL YEAR: 2024

Balance sheet ☐	**Profit and Loss** ☐	**Annual Report** ☐	**Statement of Changes in Equity** ☐	**Statement of Cash Flows** ☐
Standard ☒	Standard ☒	Standard ☒	Normal	Normal
d Abridged ☐	d Abridged ☐	Abridged ☐		
SME ☒	SME ☒	SME ☐	**Audit Report** ☐	**Statement of non-financial information** ☐
Company Fact Sheet	**Environmental Statement**	**Management Report**	Voluntary ☐	Separate document
Third Party Services Document ☐	**Declaration of identification of the beneficial owner** ☒	**Self-portfolio model** ☒	Mandatory ☐	**Announcements of calls** ☐
Certification Agreement ☒	**Other Documents** ☐	Nº ☐	**SICAV Certificate**	

ROAC Code of the Signatory Auditors

Date of issue of the Audit Report

IDENTIFICATION OF THE APPLICANT MAKING THE REQUEST

(Name) (and) (Surname:) ALBERTO HERNAIZ BALLESTEROS DNI: 51064459C

Address: ARTURO SORIA, 94 Postal code: 28.027

City: MADRID Province: MADRID Telephone: 914.162.930 Fax:_____ E-mail: olga.barroso@grupoceos.com

The applicant consents that the notification of the deposit of the accounts or the negative qualification, if applicable, may be sent electronically to the mailing address indicated in accordance with the provisions of Article 322 of the Mondage Act.

Signature of the presenter:

Code 2D

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APPLICATION FOR FILING IN THE **PR**

COMMERCIAL REGISTER OF _M_A_D_R_ID _____

Copy for the interested party

FILING OF ANNUAL ACCOUNTS

APPLICATION FOR FILING IN THE COMMERCIAL REGISTER OF _M_A_D_R_ID

PR

FILING OF ANNUAL ACCOUNTS

IDENTIFICATION OF THE ENTITY SUBMITTING THE ACCOUNTS FOR FILING

Name of the Entity: BIMMART INVESTMENT, S.A. NIF: A19795772

Registry Data:

Volume: _____ Folio: _____ Registry Sheet No.: 8 2 9 0 1 5

Date of close of the financial year: 3 1 . 1 2 . 2 0 2 4 (dd.mm.yyyy)

IRUS: _____

IDENTIFICATION OF THE ACCOUNTING DOCUMENTS FOR WHICH DEPOSIT IS REQUESTED

ANNUAL ACCOUNTS FOR THE FINANCIAL YEAR: 2024

Balance sheet ☐	**Profit and Loss** ☐	**Memory** ☐	**Statement of changes in equity** ☐	**Statement of Cash Flows** ☐
Standar ☒	Standar ☒	Standard ☒	Standard	Normal
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☒	☐	☐		

Certification Agreement **Other Documents** Nº

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City: MADRID Province: MADRID Telephone: 914.162.930 Fax: _____ E-mail: olga.barroso@grupoceos.com

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Signature of the presenter:

Code 2D

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COMMERCIAL REGISTER OF _M_A_D_R_ID _____

Copy for the financial institution / cash office R.M.

M E M O R I A R Y - E J E R C I T Y 2024

1. Activity of the company

- BIMMARTINVESTMENT, S.A., was incorporated for an indefinite period of time as a Public Limited Company on 20 June 2024, by deed executed before the notary of Madrid, D° Maria Rosario de Miguel Roses.
- Its registered office is located in Madrid at calle Arfuro Soria, 97,
- The company's corporate purpose, in accordance with its Articles of Association, duly registered and filed with the Madrid Mercantile Registry, is, inter alia, the acquisition and development of urban real estate for lease (CNAE 6820 -main activity-). The development activity includes the refurbishment of buildings, the holding of shares in the capital of other listed real estate investment companies (SOCIMIs) or in the capital of other entities not resident in Spanish territory that have the same corporate purpose as the former and are subject to a regime similar to that established for SOCIMIs in terms of the compulsory legal or statutory profit distribution policy. The holding of interests in the capital of other entities, whether or not resident in Spanish territory, whose main corporate purpose is the acquisition of urban real estate for lease and which are subject to the same regime established for SOCIMIs in terms of the mandatory legal or statutory profit distribution policy. The holding of shares or holdings in SOCIMIs, which have as their main corporate purpose the acquisition of real estate of an urban nature for rental and which are subject to the same regime established for SOCIMIs in terms of the mandatory legal or statutory profit distribution policy and which meet the investment requirements referred to in Article 3 of Law 11/2009, of 2 October, which regulates Listed Real Estate Investment Companies, or the regulation that replaces it, as well as the other requirements established in Article 2 of the aforementioned law. The holding of shares or holdings in Collective Real Estate Investment Institutions regulated in Law 35/2003, of 4 November, on Collective Investment Institutions, Real estate development and construction of residential and non-residential buildings and the acquisition, development, subdivision and sale of land, development, financing and construction for its own account or for the account of others. The administration, management, leasing and sale of all types of buildings, dwellings, premises, flats, and the acquisition of movable and immovable property. The direction, coordination and management of housing cooperative promotions. The promotion, acquisition, exploitation, purchase and sale, exchange, marketing, administration, leasing and non-financial subleasing.
- It is subject to the Capital Companies Act, the revised text of which was approved by Royal Legislative Decree 1/2010 of 2 July, the Commercial Code and complementary provisions.
- The functional currency in which the company operates is the euro. For the formulation of the financial statements in euros, the criteria established in the General Chart of Accounts have been followed, as set out in section 4.

2. Basis of presentation of the annual accounts

2.1. True and fair view.

- The annual accounts have been prepared on the basis of the company's accounts and have been adapted so that they give a true and fair view of the company's assets and liabilities, financial position and results of operations, in accordance with the applicable accounting principles laid down by law.

The financial statements have been prepared on the basis of the company's accounts and have been adapted so that they give a true and fair view of the company's net worth, financial position and results of operations in accordance with the mandatory accounting principles laid down in current legislation. These annual accounts, which have been prepared by the Company's Administrative Body, were submitted for approval by the General Meeting of Shareholders, and it is considered that they were approved without any changes.

- For the transcription, in the accounting books, of the economic events that are the object of the company's activity, the generally accepted accounting principles have been applied, as set out in the current "General Accounting Plan" and the current criteria of the "Sectorial Adaptation to Real Estate Companies" of the 1990 General Accounting Plan, as standardised in the fifth transitory provision of Royal Decree 1514/2007, of 16 November. RD 1/2021, which amends both RD 1514/2007 on the General Accounting Plan and RD 151/2007 on the General Accounting Plan for Small and Medium-sized Companies, is also applicable.
- The accounting principles used in the preparation of the annual accounts are detailed in note 4 and do not differ from generally accepted accounting principles. There are no exceptional reasons why, in order to give a true and fair view, statutory accounting provisions have not been applied.

2.2. Non-mandatory accounting principles applied.

- The application of non-mandatory accounting principles has not been considered necessary.

2.3. Critical aspects of valuation and estimation of uncertainties.

- The Company has prepared its financial statements on a going concern basis, and no adjustment has been necessary for the estimation of uncertainty that could affect the start-up of the company's business.
- There are no material uncertainties relating to events or conditions that may cast significant doubt on the company's ability to continue as a going concern and therefore the going concern principle applies.

2.4. Comparison of information.

- The figures shown in this report are subject to the same criteria for comparison with the previous financial year, both in the balance sheet, the profit and loss account and the statement of changes in net equity.

2.5. Elements collected from various parties.

- There are no assets and liabilities recorded in two or more balance sheet items.
  balance sheet.

2.6. Changes in accounting policies.

- No adjustments have been made to the annual accounts for the year due to changes in accounting criteria.

2.7. Correction of error

- The annual accounts for the year do not include any adjustments made as a result of errors.

3. Application of the result

The proposed statement of profit or loss for the year 2024, which has been formulated by the directors of the Company and will be submitted to the shareholders for approval at the Annual General Meeting, is as follows:

	2024
Distribution base	(1,639.37)
Profit and loss account balance	(1,639.37)
Application	(1.639,37)
To losses or to make up for previous years .	(1.639,37)

4. Registration and valuation rules

4.1. intangible assets.

- Intangible assets are initially measured at cost, either the acquisition price or the production cost. After initial recognition, intangible assets are measured at cost less accumulated amortisation and, where appropriate, accumulated depreciation.
accumulated amortisation and, at where applicable, the accumulated amount of any write-downs.
- Intangible assets with finite useful lives are amortised systematically on the basis of their estimated useful lives and residual values. The amortisation methods and periods applied are reviewed at each year end and, where appropriate, adjusted prospectively. At least at the end of the financial year. there are no indications of impairment, in which case the recoverable amounts are estimated and the appropriate voluntary collections are made.
- 5There have been no Intangible lnmovi4es in the current year and therefore no "Net impairment losses" have been recognised.

4.2. Tangible fixed assets

- It is valued at either its acquisition price or its production cost, which includes, after deducting any discounts or rebates, all additional and related expenses incurred until it is put into operation, such as exploration and deriving costs, transport, insurance, installation, assembly and other similar costs.
- The Company has no tangible assets, so there are no dismantling, decommissioning or rehabilitation commitments.
- The loss of the value of an item of property, plant and equipment is recorded when its net realisable value exceeds its recoverable amount.

This is the higher of its fair value less costs to sell and its value in use.

- In finance leases, the asset is accounted for in accordance with its nature, and a financial liability is recognised for the same amount, which is the lower of the fair value of the leased asset and the present value at the inception of the lease of the agreed minimum lease payments.
- Depreciation of property, plant and equipment is provided on a straight-line basis over their estimated useful lives from the time they are available for use, with an estimated residual value of zero.

4.3. Real estate investments.

- The Company classifies as investment property those non-current assets that are real estate held for rental income, capital appreciation or both, rather than for use in the production or supply of goods or services, or for administrative purposes, or for sale in the ordinary course of business. Not shown on the balance sheet

4.4. Leases.

- There were no assets acquired under finance leases during the year. Operating lease payments are recognised as an expense in the profit and loss account as they accrue.

4.5. Swaps.

- In exchanges of a commercial nature, the property, plant and equipment received is measured at the fair value of the asset given plus the monetary consideration given in exchange unless there is clearer evidence of the fair value of the asset received and subject to a limit on the fair value of the asset received.
- An exchange is considered to be of a commercial nature when:
  - The risk. timing and amount of the cash flows of the fixed asset received differs from the cash flow configuration of the asset given up; or
  - The present value of the after-tax cash flows from the Company's activities affected by the exchange changes as a result of the exchange.
- Where the exchange is not of a commercial nature or where a reliable estimate of the fair value of the items involved in the transaction cannot be obtained, the tangible fixed assets received are measured at the carrying amount of the asset given up plus, where appropriate, the consideration received.

book value of the asset given up plus, where appropriate, the monetary consideration given in exchange

The fair value of the property, plant and equipment received is measured at the lower of the carrying amount of the asset delivered plus, where appropriate, any monetary consideration given in exchange, subject to the lower of the fair value of the asset received, where available.

4.6. Financial instruments.

- The company has recorded under financial instruments those contracts that give rise to a financial asset in one company and, simultaneously, to a financial liability or equity instrument in another company. The following are therefore considered to be financial instruments:

a) Financial assets:

- Cash and cash equivalents.
- Trade receivables: trade receivables from customers and sundry debtors;

Receivables from third parties: such as loans and financial claims granted, including those arising from the sale of non-current assets;

- Debt securities of other companies purchased: such as bonds, debentures and notes;
- Equity instruments of other corporations purchased: shares, units in collective investment undertakings and other equity instruments;

Other financial assets: such as deposits with credit institutions, advances and loans to staff. guarantees and deposits lodged, dividends receivable and required disbursements on own equity instruments.

b) Financial liabilities:

- Trade payables: suppliers and sundry creditors; Amounts owed to credit institutions;
- Bonds and other negotiable securities issued: such as bonds and notes;

Debts with special features; and

- Other financial liabilities: liabilities to third parties, such as financial loans and credits received from persons or companies other than credit institutions, including those arising on the purchase of non-current assets, guarantees and deposits received and disbursements required by third parties on equity.

c) Own equity instruments: all financial instruments that are included in own funds, such as equity shares.

4.6.1. Short-term and long-term financial assets

- Loans and receivables: these are recorded at amortised cost, corresponding to the cash delivered, less principal repayments made, plus uncollected accrued interest in the case of loans, and the present value of the consideration realised in the case of receivables. The Company records provisions for the difference between the recoverable amount of the receivables and the carrying amount at which they are recorded.
- Held-to-maturity investments: those debt securities with a fixed maturity date, fixed or determinable payments, which are traded on an active market and which the Company has the intention and ability to hold to maturity.
- Financial assets carried at fair value through profit or loss: not shown on the Company's balance sheet.
- Available-for-sale investments: not included in the balance sheet.

4.6.2. Cash and cash equivalents

- Cash on hand, at banks and on demand deposits are recorded under this heading in the accompanying balance sheet.

4.6.3. Financial liabilities

- Loans, debentures and similar items are initially recognised at the amount received net of transaction costs incurred. Financial expenses,

including premiums payable on settlement or redemption and transaction costs, are recognised in the profit and loss account on an accrual basis using the effective interest method. The accrued and unsettled amount is added to the carrying amount of the instrument to the extent that they are not settled in the period in which they arise.

- Accounts payable are initially recognised at market cost and subsequently measured at amortised cost using the effective interest rate method.

4.6.4. Investments in Group companies, jointly controlled entities and associates

- Investments in Group companies, jointly controlled entities and associates are initially measured at cost, which is the fair value of the consideration paid plus transaction costs.
- At year end, the Company assesses whether the investments are impaired. Impairment losses and any reversal of impairment are recognised as an expense or income, respectively, in the income statement.
- The impairment adjustment is applied whenever there is objective evidence that the carrying amount of an investment is not recoverable. Recoverable amount is understood to be the higher of its fair value less costs to sell and the present value of future cash flows from the investment, calculated either by estimating those expected to be received as a result of the distribution of dividends by the investee and the disposal or derecognition of the investment itself, or by measuring its share of the cash flows expected to be generated by the investee. Unless there is better evidence of the recoverable amount, the investee's equity is taken into account, adjusted for any gains or losses existing at the measurement date.

4.7. Stocks.

- Finished goods in progress: valued at production cost, comprising invoices for materials and work certifications, minutes of fees, deeds of purchase paid for them and other directly attributable costs, plus taxes and duties inherent to them and financial expenses until they are made available to the customer.
- Raw materials and other provisions are valued at their purchase price.
- Indirect taxes on inventories are only included in the purchase price or production cost when they are not recoverable directly from the tax authorities.
- Advances to suppliers on account of future supplies of inventories are valued at cost.
- When their realisable value is reasonably expected to be lower, they are valued in accordance with the principle of prudence and written down. Where it is considered that the impairment may be reversible, a corresponding write-down is made.

- If the circumstances that led to the impairment of inventories cease to exist, the amount of the impairment is reversed and recognised as income in the profit and loss account.

4.8. Income taxes.

- The income tax expense is determined as the sum of the current tax expense and deferred tax. The current tax expense is determined by applying the current tax rate to the taxable profit and reducing the result thus obtained by the amount of tax credits and deductions applied in the year.
- Deferred tax assets also arise as a result of tax loss carryforwards and unused tax credits. They are only recognised if it is considered probable that the Company will have sufficient taxable profits in the future against which they can be utilised.
- A corresponding deferred tax liability is recognised for all taxable temporary differences, unless the temporary difference arises from the initial recognition of goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that, at the time of the transaction, affects neither accounting nor taxable profit or loss.

4.9. Income and expenses.

- Income and expenses are recognised on an accrual basis regardless of when the resulting monetary or financial flow arises.
- However, the Company only recognises realised profits at year-end, whereas foreseeable risks and losses, even if contingent, are recognised as soon as they become known.
- Revenue from the sale of goods or services is recognised at the fair value of the consideration received or receivable. Cash, volume or other discounts, as well as interest incorporated in the face value of receivables, are recorded as a reduction of the receivables. However, the Company does not include embedded interest on trade receivables maturing in less than one year that do not have a contractual interest rate, where the effect of not discounting cash flows is not material.
- Discounts granted to customers are recognised when it is probable that the conditions for granting them will be met as a reduction of sales revenue.
- Advances on account of future deliveries are measured at the amount received.

4.10. Provisions and contingencies.

- Obligations existing at the balance sheet date arising as a result of past events which could give rise to a loss for the Company, the amount and timing of which are undetermined, are recognised in the balance sheet as provisions at the present value of the most probable amount that it is estimated the Company will have to pay to settle the obligation.
- Compensation to be received from a third party at the time of settling the obligation does not imply a reduction in the amount of the debt, without prejudice to the recognition in the Company's assets of the corresponding right to collection, provided that there is no doubt that such reimbursement will be received, recording said asset for an amount not exceeding the obligation recorded in the accounts.

4.11 Staff costs

- Personnel expenses are expensed on an accruals basis for all items they comprise and irrespective of when the monetary or financial flow occurs. There were no employees during the year.

4.12 Grants, donations and legacies.

- None have been received.

4.14 Joint ventures.

- The company does not participate in joint ventures.

4.14 Criteria used in transactions between related parties.

- Transactions between companies in the same group, irrespective of the degree of relationship, are accounted for in accordance with the general rules. The items involved in the transactions are initially recognised at fair value. Subsequent valuation is carried out in accordance with the provisions of the specific rules for the relevant accounts.
- This valuation rule applies to the linked parties as set out in Accounting and Valuation Standard 13 of the Spanish National Chart of Accounts. In this respect:

a) A company is considered to be part of the group when both companies are linked by a direct or indirect relationship of control analogous to that provided for in Article 42 of the Commercial Code, or when the companies are controlled by any means by one or more legal persons acting jointly or are under a single management by agreements or clauses in the articles of association.

b) An enterprise is considered to be an associate when, without being a group enterprise in the above sense, the controlling enterprise or individuals exercise a significant influence over that associate, as developed in detail in the aforementioned Recording and Measurement Standard 13.

c) . A company is considered to be related to another company when one of them exercises or has the possibility of exercising directly or indirectly the possibility of exercising directly or indirectly or by virtue of covenants or agreements between shareholders or venturers, control over another or a significant influence on the other's financial and operating decision making, as detailed in Recording and Measurement Standard 15.

5 Intangible assets, property, plant and equipment and investment property

5,1. Intangible Fixed Assets

- There have been no movements during the year and there is no balance in this item in the balance sheet.
- No grants, donations or bequests related to intangible assets have been received.

- No firm commitments have been made for the purchase or sale of intangible assets.
- There are no other significant circumstances affecting intangible fixed assets.

5.2. Property, plant and equipment

- There have been no movements during the year and there is no opening balance under this balance sheet heading.
- No grants, donations or bequests related to property, plant and equipment have been received.
- No firm commitments have been entered into for the purchase or sale of fixed assets.
- There are no other significant circumstances affecting property, plant and equipment.

5.3. Investment property

- There have been no movements during the year and there is no opening balance under this balance sheet heading.
- There are no contractual obligations for the acquisition, construction or development of investment property.

5.4. Finance leases, operating leases and other transactions of a similar nature.

- No finance leases, operating leases or other transactions of a similar nature have been entered into during the year.

6 Financial assets.

6.1. Information on the relevance of financial instruments to the company's financial position and performance

a) Categories of financial assets

a.1) Financial assets, except for equity investments in group companies, jointly controlled entities and associates.

The company has no financial instruments on the assets side of the balance sheet as at 31 December 2024,

6.2. Information related to the profit and loss account and shareholders' equity
equity

The Company has not recognised any gain or loss on disposal or impairment of financial assets during the year.

No circumstances have arisen that would require the recognition of other income and expenses related to equity.

6.3. Group companies, jointly controlled entities and associates

The company does not hold any interests in the share capital of any other company.

7. Financial liabilities.

a) Categories of financial liabilities

The composition of financial liabilities at 31 December 2024, classified by
The breakdown, excluding debts to group companies, is as follows:

Clases / Categorías	Deudas con entidades de crédito	Obligaciones y otros valores negociables	Derivados y otros	Total
Pasivos financieros a largo plazo:				
Pasivos a coste amortizado				
Total pasivos financieros a largo plazo	-	-	-	-
Pasivos financieros a corto plazo:				
Pasivos a coste amortizado		-	1.633,79	1.633,79
Total pasivos financieros a corto plazo	-	-	1.633,79	1.633,79

b) Classification by maturity

The maturity classifications of the Company's financial liabilities, for amounts falling due in each of the following years at year-end and up to their final maturity, are set out in the table below:

	2025	2026	Siguientes	Total
Derivatives	1.633,79			1.633,79
Total	1.633,79	-	-	1,633,79

c) Breakdown of debts with credit institutions and secured loans

- The Company has no loans arranged with any credit institutions as at 31 December 2024.

c) Assets assigned and accepted as collateral

- The Company has no assets pledged as collateral.
- The Company has no guarantees or insurance provided as collateral.

d) Non-payment and non-compliance with contractual conditions

- There have been no defaults on principal or interest payments on loans during the year. loans.

8. Inventories.

The company has no inventories as at 31 December 2024.

9. Shareholders' equity

- The share capital amounts to € 60,000.00, consisting of 10,000 shares with a nominal value of € 0.00 each, which were paid up to 25'f' on 31 December 2024.
- There are the following circumstances which restrict the availability of the reserves:

- Legal Reserve: The only possible use of the Legal Reserve is to offset losses or to increase the Capital by the portion exceeding 10a" of the already increased Capifal.

- There are no own shares held by the company or by a third party acting on behalf of the company.

10. Tax situation

10.1. Balances with Public Administrations

The detail of balances relating to tax assets and liabilities is as follows:

,o) Balances receivable

Tax authorities Input VAT	191,44
Total	191,44

b) Credit balances

Taxes payable in respect of personal income tax	77,02

10.2. Income tax

10.2.1. The reconciliation between the net amount of income and expenses for the year and the taxable income for the year is as follows:

	Cuenta de pérdidas y ganancias
Balance of income and expenditure for the year	-1.639,37

Corporate income tax	
Taxable income (tax result)	-1.639,37

The years open to inspection comprise the last four years. Tax returns cannot be considered final until they are time-barred or accepted by the tax authorities and, notwithstanding the fact that tax legislation is open to interpretation, the directors consider that any additional tax liabilities which may arise as a result of a tax audit will not have a material effect on the annual accounts.

There are no other significant circumstances in relation to the taxes to which the company is subject.

10.3 Other taxes

- There are no circumstances of a significant nature in relation to other taxes.

11. Income and expenses

11.1. Income

11.1.1. The Company had no income in the financial year 2024.

11.2. Expenses

11.2.1. Details of the Company's operating expenses in 2024 are as follows:

Operating expenses

	2024
Independent professional services	1.519.37
Banking and similar services	120,00
Total operating expenses	1.639,37

12. Related party transactions

- The Company has not entered into any related party transactions in 2024 and there are no related party balances.
- There are no licensing agreements, financing agreements, firm commitments for put or call options, cost sharing agreements in relation to the production of goods and services that are used by several related parties and agreements on debt forgiveness and statute of limitations.

  mismas.

13. Other information

- The Administration of the company is in charge of the Board of Directors, which has delegated its functions to Mr. Alberto Hernaiz Ballesteros on 8 February 2023 *with* his appointment as Chief Executive Officer, without there having been any remuneration for this concept. Likewise, there are no obligations or benefits of any kind granted by the company in his favour.
- During the year, no person has been employed by the company.
- There have been no off-balance sheet or off-balance sheet arrangements of the company which are not disclosed in the notes to the financial statements and which are significant and helpful in determining the financial position of the company.
- No significant event has occurred after 31 December 2024 that affects the annual accounts for the year.

In MADRID, 31 March 2025.

D. ALBERTO HERNÁIZ BALLESTEROS

-Chief Executive Officer

CERTIFICATION OF THE DIGITAL FOOTPRINT

H

COMPANY: BIMMART INVESTMENT, S .A. **NIF:** A19795772

REGISTERED OFFICE: ARTURO SORIA, 97

MUNICIPALITY: MADRID PROVINCE: MADRID FINANCIAL YEAR: 2024

NAME OF THE PERSONS ISSUING THE CERTIFICATION

ALBERTO HERNAIZ BALLESTEROS

SIGNATURES:

THE ABOVE PERSONS CERTIFY THAT THE DIGITAL DEPOSIT GENERATES THE FOLLOWING DIGITAL FINGERPRINT:

D2/fdI1GSkG3q2ZxpKRHwHFLn7HmoZM8mvawjS+84go=

Fecha de generación de la huella digital: 1/8/2025 14:27

CERTIFICATION:
UNIVERSAL MEETING ABBREVIATED ACCOUNTS

DON **ALBERTO HERNAIZ BALLESTEROS**

in his capacity as **DIRECTOR DELEGATE**

of the entity **BIMMART INVESTMENT, S.A.**

CERTIFIES:

That the Minutes Book of the company shows the following:

1º - That on **30/06/2025** and in **MADRID**, the General Meeting of Shareholders was held as a **UNIVERSAL NATURE.**

2°- That the minutes contain the names and signatures of the attendees, who at the end of the meeting approved the minutes, which were signed by the Chairman and Secretary of the General Meeting.

Board

3°- The following resolutions were unanimously adopted:

a) TO APPROVE THE ANNUAL ACCOUNTS FOR THE FINANCIAL YEAR **2024** closed on **31/12/2024**

b) APPLY THE RESULT in the following terms:

The result of EUR -1,639.37 will be used in its entirety to offset against profits in future years.

EQUALLY I HEREBY CERTIFY:

1) That the approved annual accounts comprising the balance sheet, the profit and loss account and the annual report have been sent telematically with the alphanumeric code shown on the duly signed fingerprint certificate.

2) That the company may prepare the accounts in abridged form and is not obliged to submit its accounts to audit by an auditor or to prepare a management report in accordance with articles 257, 258, 261 and 263 of the Spanish Companies Act.

3) That the annual accounts have been prepared on 31/03/2025 and have been signed by all the members of the administrative body in force on that date.

4) That the Company has not carried out any transactions in its own shares/units during the said financial year.

And for the record, I hereby issue the following certificate

In **MADRID** **a 30** **JUNE** **30 JUNE 2025**

[redacted]

Fdo. Alberto Hernaiz Ballesteros