

STATEMENT ON THE FINANCIAL SITUATION

Through this document, the administrators of the companies PILSA HOSTELERÍA TÉCNICA, SLU and YELLOW CASH, SLU, as participants in the planned merger operation, proceed to carry out the statement on the current financial situation of the acquiring company, in accordance with the provisions of Article 15 of Royal Decree-Law 5/2023, of June 28, on structural modifications of companies commercial.

This declaration, in accordance with the provisions of the aforementioned article, must refer to the situation financial position of the acquiring company as of no earlier than one month before the publication of this statement, That is, as of February 6, 2026.

Based on the information available to them and after having carried out the appropriate inquiries, it is hereby stated that they are unaware of any reason why the company PILSA HOSTELERÍA TÉCNICA, SLU, after the operation takes effect, may not be able to respond to its obligations upon their maturity.

That, as of the date of this declaration, and as far as the administrative body is aware after due diligence required:

- a) The company PILSA HOSTELERÍA TÉCNICA, SLU is not currently insolvent nor expects to find itself in a situation of imminent insolvency as a result of the merger.
- b) The company PILSA HOSTELERÍA TÉCNICA, SLU has not started nor does it plan to start, in consideration of the projected operation, pre-insolvency or insolvency proceedings.

This statement will be published together with the joint merger plan.

The administrators of the entities PILSA HOSTELERÍA TÉCNICA, SLU and YELLOW CASH, SLU, They state that the information contained in this declaration is provided for the purpose of complying In accordance with the provisions of Article 15 of Royal Decree-Law 5/2023, regarding the merger by absorption of YELLOW CASH, SLU by PILSA HOSTELERÍA TÉCNICA, SLU

Granada, March 1, 2026.

Signed: On behalf of PILSA HOSTELERÍA TÉCNICA, SLU, the members of the Board of Directors and on behalf of YELLOW CASH, SLU, its sole administrator.