

DINEO CRÉDITO, S.L. UNIPERSONAL
BALANCE SHEET AS OF DECEMBER 31, 2024
amounts in euro

ASSETS	Note	2024	2023
NON-CURRENT ASSETS		1.965.580	1.267.043
Intangible fixed assets	(5)	718.746	36.867
Industrial property		718.746	36.867
Long-term financial investments	(8)	21.692	21.692
Other financial assets		21.692	21.692
Deferred tax assets	(15)	1.225.142	1.208.484
CURRENT ASSETS		8.373.600	7.948.523
Trade debtors and other accounts receivable		7.290.804	6.943.439
Customers from sales and services	(9)	7.290.804	6.943.170
Customers, group companies and associates	(13)	---	---
Other credits to the Public Administrations	(15)	---	269
Short-term financial investments	(8)	57.181	47.843
Other financial assets		57.181	47.843
Short-term periodifications		49.130	12.757
Cash and equivalent	(10)	976.485	944.484
Cash in hand and banks		976.485	944.484
TOTAL ASSETS		10.339.180	9.215.566
NET EQUITY AND LIABILITIES	Nota	2024	2023
NET EQUITY		74.457	6.621
Shareholders' equity	(11)	74.457	6.621
Shared capital		3.100	3.100
Reserves		3.521	(1.591.512)
Income for the year		2.447.836	2.970.033
Interim dividend		(2.380.000)	(1.375.000)
NON-CURRENT LIABILITIES		7.804.880	7.478.767
Long-term provisions		1.879.959	1.465.083
Debts to group companies and associates long-term	(13)	5.924.921	6.013.684
CURRENT LIABILITIES		2.459.843	1.730.178
Short-term provisions	(12)	61.108	188.663
Short-term debts	(14)	612.313	459.199
Debts owed to credit entities		133.334	16.667
Other financial liabilities		478.979	442.532
Debts with group companies and short-term associates	(13)	---	---
Trade creditors and other accounts payable		1.613.849	898.764
Suppliers		544.300	392.143
Suppliers, group companies and associates		66.365	3.630
Miscellaneous creditors		---	2.609
Perssonnel (salaries pending)		24.574	12.055
Current tax liabilities	(15)	846.524	388.392
Other debts to the Public Administrations	(15)	132.086	99.935
Short-term periodifications	(16)	172.573	183.552
TOTAL NET EQUITY AND LIABILITIES		10.339.180	9.215.566



DINEO CRÉDITO, S.L. UNIPERSONAL
INCOME STATEMENT FOR THE YEAR ENDED ON DECEMBER 31, 2024

amounts in euro

CONTINUING OPERATIONS	Note	2024	2023
Revenue: Sales and services rendered	(16)	21.933.925	19.711.577
Services rendered		21.933.925	19.711.577
Work carried out for fixed assets	(5)	325.759	36.347
Staff costs		(1.960.470)	(1.001.654)
Wages, salaries and assimilated		(1.555.745)	(784.136)
Social charges	(18)	(404.725)	(217.518)
Other operating expenses		(16.615.640)	(14.864.982)
External services	(17)	(5.922.661)	(6.044.586)
Other taxes		(131.262)	(126.900)
Losses, impairment and change in provisions by commercial operations	(9.b)	(10.146.841)	(8.620.959)
Other current management costs		(414.876)	(72.537)
Depreciation of fixed assets	(5)	(57.389)	(2.034)
Other income		8.663	(136.757)
INCOME FROM OPERATING ACTIVITIES		3.634.848	3.742.496
Financial expenses		(357.143)	(442.883)
From group companies and associates	(13)	(303.275)	(303.275)
For debts with third parties		(53.868)	(139.608)
FINANCIAL INCOME		(357.143)	(442.883)
INCOME BEFORE TAXES		3.277.705	3.299.614
Income tax	(15)	(829.869)	(329.581)
PROFIT FOR THE YEAR FROM CONTINUING OPERATIONS		2.447.836	2.970.033
INCOME FOR THE YEAR		2.447.836	2.970.033



DINEO CRÉDITO, S.L. UNIPERSONAL
STATEMENT OF CHANGES IN NET WORTH
CORRESPONDING TO THE YEAR ENDED DECEMBER 31, 2024
amounts in euro

**CORRESPONDING STATEMENT OF RECOGNISED REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
Income for the year	2.447.836	2.970.033
TOTAL REVENUE AND EXPENDITURE RECOGNISED	2.447.836	2.970.033

**TOTAL STATEMENT OF CHANGES IN NET WORTH
CORRESPONDING TO THE YEAR ENDED DECEMBER 31, 2024**

	Deeded capital	Shared	Income for the year	Interim dividend	TOTAL
FINAL BALANCE OF THE YEAR 2022	3.100	(1.851.036)	859.525	(600.000)	(1.588.411)
ADJUSTED BALANCE BEGINNING OF THE YEAR 2023	3.100	(1.851.036)	859.525	(600.000)	(1.588.411)
Total income and expenditure recognised	---	---	2.970.033	---	2.970.033
Operations with partners or owners:					
Dividend distribution	---	---	---	(1.375.000)	(1.375.000)
Other changes in net worth	---	259.525	(859.525)	600.000	---
FINAL BALANCE OF THE YEAR 2023	3.100	(1.591.511)	2.970.033	(1.375.000)	6.622
ADJUSTED BALANCE BEGINNING OF THE YEAR 2024	3.100	(1.591.511)	2.970.033	(1.375.000)	6.622
Total income and expenditure recognised	---	---	2.447.836	---	2.447.836
Operations with partners or owners:					
Dividend distribution	---	---	---	(2.380.000)	(2.380.000)
Other changes in net worth	---	1.595.033	(2.970.033)	1.375.000	---
FINAL BALANCE OF THE YEAR 2024	3.100	3.522	2.447.836	(2.380.000)	74.458

CORRESPONDING STATEMENT OF CASH FLOWS
CORRESPONDING TO THE YEAR ENDED DECEMBER 31, 2024
amounts in euro

	Note	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		2.739.113	4.058.481
Profit or loss for the year before tax		3.277.705	3.299.614
Adjustments to income		472.265	1.910.000
Depreciation of fixed assets	(5)	57.389	2.034
Financial expenses		414.876	1.465.083
Gastos financieros		357.143	442.883
Changes in current capital		(265.319)	(1.160.113)
Tarde debtors and other accounts receivable		(347.365)	(1.128.861)
Other current assets		(36.373)	(7.595)
Tarde creditors and other accounts payable		256.953	(228.675)
Other current liabilities		(138.534)	205.018
Other cash flows from operating activities		(745.538)	8.981
Interest payments	(8)	(357.143)	(442.883)
Income <Payments> on incometax	(15)	(388.395)	451.863
CASH FLOWS FROM INVESTMENT ACTIVITIES		(739.268)	8.363
Investment Payments		(739.268)	(36.346)
Group companies and associates		(739.268)	(36.346)
Divestment charges		(9.338)	(36.346)
Other financial assets		(9.338)	44.709
CASH FLOWS FROM FINANCING ACTIVITIES		(2.315.649)	(3.668.444)
Collections and payments for financial liability instruments		64.351	(2.293.444)
Emission			
Debts with group companies and associates		---	2.450.000
Other debts		153.114	---
Payback and amortization of		---	
Debts with group companies and associates		(88.763)	(4.044.708)
Other debts		---	(698.736)
Dividend payments and remuneration of other i. of equity		(2.380.000)	(1.375.000)
Dividends	(3)	(2.380.000)	(1.375.000)
NET INCREASE/(DECREASE) OF CASH OR EQUIVALENTS		(315.804)	398.400
Cash and equivalents at the beginning of the financial year		944.484	546.084
Cash and equivalents at the end of the financial year		976.485	944.484