

## Report on the Corporate Income Tax of the Ayesa Group

(Informe)

**Ayesa** is a group headquartered in Spain whose ultimate parent entity is **ALIA AMCE SUPER TOPCO, LIMITED**. The holding company in Spain is **ALIA HOLDCO, S.L.**

Pursuant to **Section One.4 of the Eleventh Additional Provision of Law 22/2015, of 20 July, on Audit of Accounts** (the "Audit Law")<sup>1</sup>, **ALIA HOLDCO, S.L.** is required to publish and make accessible a report on the **corporate income tax at the consolidated level of Ayesa Group** in respect of the fiscal year **ended December 31<sup>st</sup>, 2025**, given that:

- **ALIA HOLDCO, S.L.** does not qualify as a small entity in accordance with the thresholds set out in **Article 3 of the Audit Law**; and
- **ALIA AMCE SUPER TOPCO, LIMITED**, the Group's ultimate parent entity, is not subject to the law of a Member State of the European Union, and the net amount of the **Group's consolidated annual turnover**, at the end of the fiscal year, **exceeded EUR 750,000,000 in each of the two most recent consecutive fiscal years**, as evidenced by its consolidated financial statements.

In order to comply with this obligation within the timeframe established by Spanish legislation, **ALIA HOLDCO, S.L.** requested from **ALIA AMCE SUPER TOPCO, LIMITED** the information necessary to prepare and make accessible the **Group's Public Country-by-Country Report**, with all the information required by the European Directive and its transposition into Spanish legislation.

As of the date of preparation of this report, **ALIA AMCE SUPER TOPCO, LIMITED** has not provided the requested information, as it has not yet been prepared by the group. Consequently, in accordance with **Section One.4 of the Eleventh Additional Provision of the Audit Law**, **ALIA HOLDCO, S.L.** has prepared this report solely with the information available to it, namely, the information relating to the Spanish entities of the group and its subsidiaries.

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<sup>1</sup> This Law transposed into Spanish legislation Directive (EU) 2021/2101 of 24 November 2021, which amends Directive 2013/34/EU as regards the disclosure of corporate income tax information by certain undertakings and branches.

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Report on Corporate Income Tax  
(Public Country-by-Country Report)  
for the fiscal year ended 31 December 2025  
**Ayesa Group**

**Section 1 – General Information**

Name of the ultimate parent of the group	<b>ALIA AMCE SUPER TOPCO, LIMITED</b>
Country where the ultimate parent has its registered office	United Kingdom
Country Code	UK
Financial Year – start date	1 January 2025
Financial Year – end date	31 December 2025
Reporting currency	Euro2
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes

**Section 2 – Summary of country-by-country information (EUR)**

Tax jurisdiction	Country code	Revenues	Profit (loss) before Income Tax	Income Tax paid - on cash basis	Income Tax accrued - current year	Accumulated earnings	Number of employees
Bahrain	BH	4,068,343	215,756	-	-	1,018,465	24
Italy	IT	996,852	55,604	-	-24,152	-7,874	12
Portugal	PT	2,934,155	419,203	48,267	-86,658	-	12
Poland	PL	13,271,123	950,415	278,722	-182,389	-894,997	304
Ireland	IE	16,598,450	-64,263	287,604	-11,196	79,697	84
Spain	ES	810,816,212	-124,501,038	4,278,137	-2,709,806	324,702,194	11,175
Panama	PAN	22,208,048	4,300,180	341,140	-1,062,694	2,056,672	126
All other tax jurisdictions (aggregated basis)	-	253,940,115	11,135,467	5,478,480	-6,599,948	21,819,725	3,342

**Section 3 – List of subsidiaries and activities**

Member State or tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Member State or tax jurisdiction Brief description of the nature of activities in the Member State or tax jurisdiction
Bahrain	BH	Ayesa BL Ireland International Limited Branch in Bahrain	Sales, Marketing or Distribution
Portugal	PT	Ayesa Ingeniería y Arquitectura, S.A.U. (Sucursal en Portugal)	Sales, Marketing or Distribution
Poland	PL	Ayesa Polska S.P. Z.O.O.	Sales, Marketing or Distribution
		Ayesa Ingeniería y Arquitectura, S.A.U. (Sucursal en Polonia)	Sales, Marketing or Distribution
Ireland	IE	Terrablue Holdings Ltd	Sales, Marketing or Distribution
		BLP Shared Services Ltd	Sales, Marketing or Distribution
		Byrne Looby Partners Group Limited	Sales, Marketing or Distribution
		Byrne Looby Partners Water Services Limited	Sales, Marketing or Distribution

2 Amounts are reported in Euros for being the currency used by Alía Holdco, SL to formulate and publish its annual financial statements

Member State or tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Member State or tax jurisdiction Brief description of the nature of activities in the Member State or tax jurisdiction
		Byrne Looby Partners International Water Services Limited	Sales, Marketing or Distribution
		Byrne Looby Partners (Irl) Limited	Sales, Marketing or Distribution
		Cronin Millar Consulting Engineers Limited, in liquidation	Sales, Marketing or Distribution
		Eco Resources Limited, in liquidation	Sales, Marketing or Distribution
		Ayesa BL Ireland International Limited	Sales, Marketing or Distribution
Italy	IT	Ayesa Advanced Technologies S.r.l.	Sales, Marketing or Distribution
		U058-Ute Terrateig	Provision of Services to Unrelated Parties
		U062-Ute Porriño	Provision of Services to Unrelated Parties
		U074-Ute Villazopeque	Provision of Services to Unrelated Parties
		U165-Ute DO Sagrers	Provision of Services to Unrelated Parties
		U185-Ute Km Zero	Provision of Services to Unrelated Parties
		U195-Ute Requena	Provision of Services to Unrelated Parties
		U205-Ute Ayesix-Tram	Provision of Services to Unrelated Parties
		U207-Ute Barazar	Provision of Services to Unrelated Parties
Spain	ES	U210-Ute Atyesa-TPF-Inse-Rail	Provision of Services to Unrelated Parties
		U217-Ute AIA-TPF	Provision of Services to Unrelated Parties
		U221-Ute Ayesa-Inglopsa	Provision of Services to Unrelated Parties
		U223-Ute Ayesa-IC3	Provision of Services to Unrelated Parties
		U224-Ute Peñas Blancas	Provision of Services to Unrelated Parties
		U225-Ute Supervision VSF	Provision of Services to Unrelated Parties
		U226-Ute AIA-Fhecor	Provision of Services to Unrelated Parties
		U231-Ute Metro Granada	Provision of Services to Unrelated Parties

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		U233-Ute Tuneles Sur	Provision of Services to Unrelated Parties
		U234-Ute Ura AIA-Team-Ipar	Provision of Services to Unrelated Parties
		U235-Ute AIA-Cemosa PM	Provision of Services to Unrelated Parties
		U236-Ute Tranvia Zaragoza	Provision of Services to Unrelated Parties
		U237-Ute AIA-Guia	Provision of Services to Unrelated Parties
		U238-Ute Edal Olvera	Provision of Services to Unrelated Parties
		U239-Ute AIA-MLH-IC3	Provision of Services to Unrelated Parties
		U242-Ute Edar San Jose	Provision of Services to Unrelated Parties
		U243-Ute AAVV Algeciras	Provision of Services to Unrelated Parties
		U245-Ute Adif-AIA	Provision of Services to Unrelated Parties
		U246-Ute Busturialdea	Provision of Services to Unrelated Parties
		U247-Ute AIA-Ardanuy (Adif)	Provision of Services to Unrelated Parties
		U248-Ute Mer CAM	Provision of Services to Unrelated Parties
		U249-Ute Cabb 2	Provision of Services to Unrelated Parties
		U250-Ute MER Valencia	Provision of Services to Unrelated Parties
		U251-Ute AyeTXT	Provision of Services to Unrelated Parties
		U252-Ute Ayelamela	Provision of Services to Unrelated Parties
		U253-Ute Zapata	Provision of Services to Unrelated Parties
		U254-Ute Muros	Provision of Services to Unrelated Parties
		U255-Ute Edar Caceres	Provision of Services to Unrelated Parties
		U256-UTE AYETXT-PRESAS	Provision of Services to Unrelated Parties

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		U257-Ute Ayesa IC3	Provision of Services to Unrelated Parties
		U258-Ute Ayesa-Geoconsult SSB	Provision of Services to Unrelated Parties
		U260-Ute T4 Ayesa-Lamela	Provision of Services to Unrelated Parties
		U261-Ute Ayesa Inserail	Provision of Services to Unrelated Parties
		U265-Ute Ayesa - UG21	Provision of Services to Unrelated Parties
		U267-Ute Ayesa Cardedeu	Provision of Services to Unrelated Parties
		U268-Ute Ayesa - Tool Alfa	Provision of Services to Unrelated Parties
		U269-Ute Ayesa Tramo 1	Provision of Services to Unrelated Parties
		U271-Ute Soterramiento	Provision of Services to Unrelated Parties
		U272-Ute Ayesa - Teirlog	Provision of Services to Unrelated Parties
		U275-Ute A11 Langa-Aranda	Provision of Services to Unrelated Parties
		U276-Ute Terminal 1 BCN	Provision of Services to Unrelated Parties
		U279-Ute Ayesa Geoconsult Lorca	Provision of Services to Unrelated Parties
		U280-Ute Metro Malaga L2	Provision of Services to Unrelated Parties
		U281-Ute Ayesa UG21	Provision of Services to Unrelated Parties
		U282-Ute Mallorca	Provision of Services to Unrelated Parties
		U295-Ute Lote 1	Provision of Services to Unrelated Parties
		U296-Ute Castellon Sur	Provision of Services to Unrelated Parties
		U297-Ute Ayesa INES Zaragoza	Provision of Services to Unrelated Parties
		U325-Ute INFRA	Provision of Services to Unrelated Parties
		U333-Ute Galibos	Provision of Services to Unrelated Parties

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		U334-Ute Aginaga	Provision of Services to Unrelated Parties
		P03/2153 UTE CORREDOR MEDITERRANEO	Provision of Services to Unrelated Parties
		P03/2959 UTE PM CANARIAS	Provision of Services to Unrelated Parties
		P03/3097 UTE NUEVA ESTACION ATOTXA DONOSTIA	Provision of Services to Unrelated Parties
		P03/3180 UTE SAGRERA-ESTACIO	Provision of Services to Unrelated Parties
		P03/3583 UTE_Mantenimiento líneas AT	Provision of Services to Unrelated Parties
		U185-Ute Km Zero	Provision of Services to Unrelated Parties
		UTE AAT – INGENIA	Provision of Services to Unrelated Parties
		UTE AAT-TEKNOSERVICE	Provision of Services to Unrelated Parties
		UTE AAT-ALFATEC	Provision of Services to Unrelated Parties
		UTE AAT-ORITIA&BOREAS	Provision of Services to Unrelated Parties
		UTE CAGPDS II	Provision of Services to Unrelated Parties
		UTE MINSAIT #AAT-INDRA	Provision of Services to Unrelated Parties
		U241-UTE AAT-QUANT	Provision of Services to Unrelated Parties
		UTE AYESA-BABEL-EXPT	Provision of Services to Unrelated Parties
		UTE AYESA-NETCHECK E-LINC	Provision of Services to Unrelated Parties
		UTE AYESA-ATOS	Provision of Services to Unrelated Parties
		UTE AYESA FUJITSU SUR	Provision of Services to Unrelated Parties
		UTE FUJITSU L1	Provision of Services to Unrelated Parties
		UTE FUJITSU L2	Provision of Services to Unrelated Parties
		UTE ATECH + SANDETEL	Provision of Services to Unrelated Parties

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		UTE ATOS AYESA YARA	Provision of Services to Unrelated Parties
		UTE SIREC	Provision of Services to Unrelated Parties
		UTE LEANSIS	Provision of Services to Unrelated Parties
		UTE TELEFÓNICA	Provision of Services to Unrelated Parties
		UTE MINSAIT PREDICTIVO	Provision of Services to Unrelated Parties
		UTE MINSAIT	Provision of Services to Unrelated Parties
		UTE MINTSAIT- ATECH DIRAYA SAS	Provision of Services to Unrelated Parties
		UTE Emergya Soltel Implantadores Justicia U90462516	Provision of Services to Unrelated Parties
		UTE Fujitsu Emergya Soltel Sistema Sur U90468109	Provision of Services to Unrelated Parties
		U02842250 - UTE Emergya Ingenieria SL - Alten	Provision of Services to Unrelated Parties
		U16806564 - UTE EMERGYA MADRIJA EDUCAMOSCLM	Provision of Services to Unrelated Parties
		U16974131 - UTE UTE E SOLTEL FACTORIA IFAPA	Provision of Services to Unrelated Parties
		U67986091 - 2021/542212 UTE PROXYA - FUJITSU CAGPDS ANÁLISIS, DESARROLLO, IMPLEMENTACIÓN S.L	Provision of Services to Unrelated Parties
		U72621238 - UTE Proxya Vodafone-Comercio Inteligente Diputacion Pontevedra	Provision of Services to Unrelated Parties
		U72561103 - UTE PROXYA SOLTEL CAU EMASESA	Provision of Services to Unrelated Parties
		U44976215 -UTE PROXYA - SOLTEL FACT RCJA EXPTE22-00079	Provision of Services to Unrelated Parties
		U13896469 -UTE PROXYA-EVOLUTIA-ICA Soporte SGAD 202282000040	Provision of Services to Unrelated Parties
		U13952338 -UTE DIPUTOLEDO-PROXYA-MADRIJA EXPTE 094/2023	Provision of Services to Unrelated Parties

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		U56598816 -UTE PROXYA SOLTEL FACTORIA IFAPA CONTR 2023/622682	Provision of Services to Unrelated Parties
		U70945365 -UTE PROXYA-SOLTEL SANDETEL 23-00060	Provision of Services to Unrelated Parties
		U19726074 -UTE Proxya Fujitsu TRADE CONTR 2023 1074556	Provision of Services to Unrelated Parties
		UTE EMERGYA - SOLTEL PROFEX 2 U90219023	Provision of Services to Unrelated Parties
		UTE Accenture Emergya U88456918	Provision of Services to Unrelated Parties
		U90472408 - UTE Emergya - Soltel -> Hispalnet	Provision of Services to Unrelated Parties
		U67639260 - UTE Soltel 00108/ISE/2021/SC	Provision of Services to Unrelated Parties
		UTE Accenture Proxya DGT U09826058	Provision of Services to Unrelated Parties
		U10804748 - UTE SOLUTIA PROXYA PUESTO TRABAJO SANDETEL LOTE 1-LOTE 2 EXPTE21-00052	Provision of Services to Unrelated Parties
		U44671360 - UTE CENIT PROXYA	Provision of Services to Unrelated Parties
		U13984133 - UTE FUJITSU-PROXYA CONTR 2022 495680 CFIOT	Provision of Services to Unrelated Parties
		U70806369 - UTE FUJITSU PROXYA AYTO DE CORDOBA	Provision of Services to Unrelated Parties
		U16354060- UTE CONTR 2023-312344 ADA CUII Lote IV Puesto UTE Fujitsu Proxya	Provision of Services to Unrelated Parties
		U70667498 - UTE SOLTEL PROXYA SF CFATV	Provision of Services to Unrelated Parties
		U70879234 - UTE ALTEN SOLUCIONES PRODUCTOS AUDITORIA E INGENIRIA - PROXYA SERVICIOS TECNOLOGICOS	Provision of Services to Unrelated Parties
		U21714720-UTE ACCENTURE AYESA EXPEDIENTE N 2110/2024	Provision of Services to Unrelated Parties
		UTE INETUM NORTE-AYESA-TEKNEI DIGITAL EJIE 140-2024	Provision of Services to Unrelated Parties
		UTE INETUM NORTE SOPRA STERIA IBERMATICA EJIE 086-2021 LOTE 10	Provision of Services to Unrelated Parties

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		UTE AFI IBERMATICA BABEL	Provision of Services to Unrelated Parties
		UTE INETUM NORTE IBERMATICA 079-2021	Provision of Services to Unrelated Parties
		UTE DTI TIRAJANA	Provision of Services to Unrelated Parties
		UTE ALTIA CONSULTORES IBERMATICA	Provision of Services to Unrelated Parties
		UTE EDNON IBERMATICA	Provision of Services to Unrelated Parties
		UTE INETUM NORTE IBERMATICA 082-2021-L3	Provision of Services to Unrelated Parties
		UTE CONNECTIS ICT IBERMATICA	Provision of Services to Unrelated Parties
		UTE INETUM N-IBERMATICA-IZFE EXP 210020	Provision of Services to Unrelated Parties
		UTE INETUM-AYESA IBERMATICA SERPA EXP SGT 2023 MY12	Provision of Services to Unrelated Parties
		UTE TELEFONICA IBERMATICA AYESA 01352	Provision of Services to Unrelated Parties
		UTE INETUM NORTE IBERMATICA 082-2021- L1	Provision of Services to Unrelated Parties
		UTE ILUNION SOCIOSA-IBERM	Provision of Services to Unrelated Parties
		UTE PHILIPS-EMS-IBERMATICA N° 1	Provision of Services to Unrelated Parties
		UTE IBERMATICA INETUM NORTE SOPRA	Provision of Services to Unrelated Parties
		UTE AYESA IBER-INET-SOPRA	Provision of Services to Unrelated Parties
		UTE AYE-SOP-IN EJIE-062-L9	Provision of Services to Unrelated Parties
		UTE IBERMATICA INETUM NORTE	Provision of Services to Unrelated Parties
		UTE IBERMATICA DOTGIS	Provision of Services to Unrelated Parties
		UTE IBERMATICA-INETUM NORTE EJIE-161-2021	Provision of Services to Unrelated Parties
		UTE AYESA ATECH	Provision of Services to Unrelated Parties
		UTE AYE INT EJIE 047 L4	Provision of Services to Unrelated Parties

Member State or tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Member State or tax jurisdiction Brief description of the nature of activities in the Member State or tax jurisdiction
		UTE AY-TEK-IN EJIE 064-L2	Provision of Services to Unrelated Parties
		UTE IBERMATICA INETUM NORTE EJIE 082 2021 L 4	Provision of Services to Unrelated Parties
		UTE TECNOCOM Gen. Valencia	Provision of Services to Unrelated Parties
		UTE IBERMATICA ALTIA AM GEN CAT	Provision of Services to Unrelated Parties
		UTE IBERMATICA VANTURE	Provision of Services to Unrelated Parties
		UTE IBERMATICA ITS	Provision of Services to Unrelated Parties
		UTE IBERMATICA ALTIA LOTE 1 DESARROLLO	Provision of Services to Unrelated Parties
		UTE IBERMATICA ALTIA LOTE 2 INFRAESTRUCTURA	Provision of Services to Unrelated Parties
		UTE IBERMATICA ALTIA LOTE 3 INNOVACION	Provision of Services to Unrelated Parties
		UTE IBERMÁTICA- INDRA – BILBOMÁTICA 2021-01842	Provision of Services to Unrelated Parties
		UTE IBERMATAICA OPENTRENDS	Provision of Services to Unrelated Parties
		UTE IBERMÁTICA-TSOL	Provision of Services to Unrelated Parties
		UTE IBERMATICA-EUROHELP	Provision of Services to Unrelated Parties
		UTE IBERMATICA-SYSTEMS	Provision of Services to Unrelated Parties
		UTE GLOBAL ROSETTA Min Hacienda	Provision of Services to Unrelated Parties
		UTE TINÁMICA EJIE	Provision of Services to Unrelated Parties
		UTE IBERMATICA TINAMICA BDAAS	Provision of Services to Unrelated Parties
		UTE AYESA ASDA	Provision of Services to Unrelated Parties
		UTE IBERMATICA QUATTRO	Provision of Services to Unrelated Parties
		UTE FUSION-ALTEN Inst. Aeroespacial	Provision of Services to Unrelated Parties
		UTE AYESA IBERMATICA ATECH	Provision of Services to Unrelated Parties

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		UTE LANTIK 5784 AY IB AS	Provision of Services to Unrelated Parties
		UTE IBERMATICA ALTEN	Provision of Services to Unrelated Parties
		UTE IBERMATICA-ALTEN INTA 582023052400	Provision of Services to Unrelated Parties
		UTE IBERMATICA ALTEN INTA 582023066100	Provision of Services to Unrelated Parties
		UTE INSTITUTO NACIONAL DE TECNICA AEROESPACIAL	Provision of Services to Unrelated Parties
		IBERMÁTICA - IMESAPI UTE	Provision of Services to Unrelated Parties
		IBERMÁTICA - ILUNION SOCIO SANITARIO ADINBERRI	Provision of Services to Unrelated Parties
		NARTEX U76753474	Provision of Services to Unrelated Parties
		INDRA U42808709	Provision of Services to Unrelated Parties
		EDUCANTIA II	Provision of Services to Unrelated Parties
		U09719121 - 2100-120 PROXYA SOLTEL SANDETEL	Provision of Services to Unrelated Parties
		Emergya Hiberus U99515363	Provision of Services to Unrelated Parties
		Ayesa Engineering, S.A.U.	Administrative, Management or Support Services
		Ayesa Ingenieria Y Arquitectura, S.A.U.	Sales, Marketing or Distribution
		Alia Gestion Integral De Servicios, S.L.U.	Administrative, Management or Support Services
		Ayesa Ipar Ingenieria Vasca, S.L.	Sales, Marketing or Distribution
		Ayre Energias Renovables, S.L.U. En Liquidación	Sales, Marketing or Distribution
		Ayesa Inversiones, S.L.U.	Holding Shares or Other Equity instruments
		Ayesa Implementaciones Tecnologicas, S.A.U.	Administrative, Management or Support Services
		Ayesa Enginyeria I Serveis, S.A.U.	Sales, Marketing or Distribution
		Atech Advanced Solutions, S.A.U.	Sales, Marketing or Distribution
		Alia Bidco, S.L.	Administrative, Management or Support Services

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		Alia Holdco, S.L.	Holding Shares or Other Equity instruments
		M2C Consulting & Procedures, S.L.U.	Sales, Marketing or Distribution
		Ayesa Euskadi, S.L.U.	Holding Shares or Other Equity instruments
		Ayesa Ibermática, S.A.	Sales, Marketing or Distribution
		Ayesa Servicios Digitales Avanzados, S.L.U.	Sales, Marketing or Distribution
		Emergya Digital Solutions, S.L.U.	Sales, Marketing or Distribution
		Integrated Technology System, S.L.U.	Sales, Marketing or Distribution
		El Arte De Medir En Digital, S.L.U.	Sales, Marketing or Distribution
		Instituto Ibermática De Innovación, S.L.U.	Sales, Marketing or Distribution
		Ibermática Provisión De Servicios, S.L.U.	Sales, Marketing or Distribution
		Atech Business Operation, S.L.U.	Sales, Marketing or Distribution
		Atech Bpo, S.L.	Sales, Marketing or Distribution
		Manifest Design, S.L.U.	Sales, Marketing or Distribution
		Ayesa Advanced Technologies, S.A. (Sucursal en Panamá)	Sales, Marketing or Distribution
		Ayesa Ingeniería y Arquitectura, S.A.U. (Sucursal en Panamá)	Sales, Marketing or Distribution
		Ayesa México S.A. de C.V. (Sucursal en Panamá)	Sales, Marketing or Distribution
Panama	PAN	Ayesa Panamá, S.A.	Sales, Marketing or Distribution
		Consorcio PM Terminal Sur Tocumen, S.A.	Sales, Marketing or Distribution
		CONSORCIO IECI AYESA GRP (MEF)	Provision of Services to Unrelated Parties
		U193 - CONSORCIO PM ACUEDUCTO PANAMA NORTE ESTE (CONADES) PANAMA 2025	Provision of Services to Unrelated Parties

#### **Section 4 – Omitted information**

Omitted information for this fiscal year:

Information concerning the Alia HoldCo upper shareholding structuring until UPE has not been provided. However, no material change should be expected. Please note at the time of the draft of this documentation not all the individual accounts had finalized their audit.

In Sevilla, June 30th 2026

Mr. Jose Luis Nores Escobar

Sole Director de Alia HoldCo