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David Bernal Sánchez
Traductor-Intérprete Jurado
de Inglés nº 3469



I, David BERNAL SÁNCHEZ, sworn translator of English, certified by the Spanish Ministry of Foreign Affairs, European Union and Cooperation with the assigned number TIJ-3469 do hereby certify that the following is a true and faithful translation of a document written in the Spanish language.

[Emblem] mgi audicon & partners

MGI AUDICON & PARTNERS, S.L.P.
C/ Cuesta Blanca, 2 - Escalera 1-01 PT 20
28108 Alcobendas - Madrid (Spain)
Tel.: +34 91 356 50 03
Fax: +34 91 361 49 30

AUDITOR'S REPORT ON ABRIDGED ANNUAL FINANCIAL STATEMENTS ISSUED BY AN INDEPENDENT AUDITOR

To the sole shareholder of ACCESS FINANCE S.L.U.

Opinion

We have audited the accompanying abridged annual accounts of Access Finance, S.L.U. ("the Company"), which comprise the abridged balance sheet as at 31 December 2023, the abridged profit and loss account and the abridged notes to the financial statements for the year then ended.

In our opinion, the accompanying abridged financial statements give a true and fair view in all material respects of the net worth and financial position of the Access Finance, S.L.U. Company at 31 December 2023 and of the results for the year then ended in accordance with the applicable financial reporting regulations (identified in Note 2 to the accompanying abridged annual report) and, in particular, with the accounting principles and criteria contained therein.

Basis for opinion

We conducted our audit in accordance with the current standards on auditing in Spain. Our responsibilities under those standards are described below in the section on the Auditor's Responsibilities in connection with the audit of the abridged financial statements of this report.

We are independent of the entity in accordance with ethical requirements, including independence requirements, which are applicable to our audit of abridged financial statements in Spain as required by the regulations governing auditing. In this regard, we have not provided services other than those relating to the auditing of accounts, nor have there been any situations or circumstances which, in accordance with the provisions of the aforementioned regulatory regulations, have affected the necessary independence in such a way that it has been compromised.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to Note 2.d) of the attached abridged annual report, which indicates that, although the company has negative equity amounting to 7,527,721.30 euro, the company has an equity loan with the sole shareholder amounting to 7,747,739.63 euro, which meets the requirements to be counted as equity for the purposes of dissolution and liquidation of companies. The total Equity, taking into account the equity loan, is positive and amounts to 220,018.33 euro. This issue does not alter our opinion.

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David Bernal Sánchez
Traductor-Intérprete Jurado
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28108 Alcobendas - Madrid (Spain)
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Key audit matters

The key audit matters are those matters which, in our professional judgement, have been of most significance in our audit of the abridged annual accounts for the current period. These issues have been addressed in the context of our audit of the abridged financial statements as a whole and in forming these issues, and we do not express a separate opinion on these issues.

Except for the matter described under Material Uncertainty Related to Going Concern, we have determined that there are no other more significant risks considered in the audit that should be communicated in our report.

Directors' responsibility for abridged financial statements

The directors are responsible for the preparation of the attached abridged financial statements in such a way as to give a true and fair view of the net worth, financial position and results of the Company in accordance with the financial information regulations applicable to the entity in Spain, and such internal control as they deem necessary to enable the preparation of the abridged financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the abridged annual financial statements, directors are responsible for assessing the Company's ability to continue as a going concern, and as appropriate, should disclose matters relating to a going concern and using the going concern basis unless the directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of abridged financial statements

Our objectives are to obtain reasonable assurance that the abridged financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report containing our opinion.

Reasonable assurance is a high degree of assurance, but it does not guarantee that an audit carried out in accordance with the current regulations on auditing in Spain will always detect a material error when it exists. Misstatements may be due to fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these abridged annual accounts.

We exercise professional judgement and maintain professional scepticism throughout the audit, in accordance with the current regulations governing the activity of auditing accounts in Spain.

Additionally:

- We identify and assess the risks of material misstatement in the abridged financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those



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risks, and obtaining sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or circumvention of internal oversight.

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- We obtain an understanding of the internal oversight relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal oversight.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- We evaluate the overall presentation, structure and content of the abridged financial statements, including disclosures, and whether the abridged financial statements represent the underlying transactions and events in a manner that reflects fair presentation.
- We conclude on the appropriateness of management's use of the going concern accounting basis, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the abridged financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to be a going concern.

We communicate with the Company's directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal oversight that we identify during the audit.

Among the significant risks that have been the subject of communication to the directors of the company, we determine those that have been of the greatest significance in the audit of the abridged financial statements for the current period and that are, consequently, the risks considered to be the most significant.

We describe these risks in our audit report unless disclosure is prohibited by law or regulation.



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David Bernal Sánchez
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In Madrid, on 29 July 2024

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Tax Id. No. B-83307280, C/Cuesta Blanca Local 2 (3rd
floor) 28108 La Moraleja (Alcobendas, Madrid) Official
Registry of Account Auditors No. 1504"]*

[Signature]

Isabel López Ramirez
Official Registry of Account Auditors Member No. 21,570
MGI Audicon & Partners, S.L.P.
Auditing company

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ACCESS FINANCE, S.L.

ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023:

- Balance Sheet at 31 December 2023
- Income Statement for the financial year 2023
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Note 2. Basis of presentation of the abridged financial statements.

Note 3. Distribution of results.

Note 4. Valuation standards.

Note 5. Intangible assets

Note 6. Property, plant and equipment.

Note 7. Financial assets.

Note 8. Financial liabilities

Note 9. Shareholder Equity.

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Note 11. Income and expenses.

Note 12. Transactions with related parties.

Note 13. Other information.

Note 14. Events after year end.

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ACCESS FINANCE, S.L.

ABRIDGED BALANCE SHEET AT 31 DECEMBER 2023

(Expressed in euro)

ASSETS	Notes to the Annual Accounts	31/12/2023	31/12/2022
NON-CURRENT ASSETS		153,315.31	99,317.24
Intangible Fixed Assets	5	80,981.17	15,164.48
Computer software		80,981.17	15,164.48
Property, plant and equipment	6	35,238.90	47,057.52
Technical installations, machinery, tools, etc.		35,238.90	47,057.52
Long-term financial investments	7.1	37,095.24	37,095.24
Other financial assets		37,095.24	37,095.24
CURRENT ASSETS		2,643,739.68	1,616,920.75
Inventory		17,900.00	
Advances to suppliers		17,900.00	
Trade and other receivables		2,451,819.30	1,285,736.83
Trade receivables for sales and services	7.1	2,153,565.26	1,138,517.54
Other receivables	7.1	296,730.08	147,219.29
Personnel	7.1	1,523.96	-
Short-term accruals		28,489.88	-
Cash and cash equivalents		145,530.50	331,183.92
Cash in hand	7.2	145,530.50	331,183.92
TOTAL ASSETS		2,797,054.99	1,716,237.99

The Abridged Annual Accounts of the Company, which form a single unit, contain this Abridged Balance Sheet, the Abridged Income Statement and the attached Abridged Annual Report which consists of 14 notes.

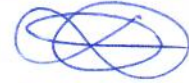
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Traductor-Intérprete Jurado
de Inglés nº 3469

**ACCESS FINANCE, S.L.**

ABRIDGED BALANCE SHEET AT 31 DECEMBER 2023
(Expressed in euro)

NET EQUITY AND LIABILITIES	Notes to the Annual Accounts	31/12/2023	31/12/2022
NET WORTH		(7,527,721.30)	(4,959,636.69)
SHAREHOLDER'S EQUITY	9	(7,527,721.30)	(4,959,636.69)
Capital			
Registered capital	9.1	3,000.00	3,000.00
Results from previous years		3,000.00	3,000.00
Prior periods' losses		(4,962,636.69)	(1,461,908.37)
		(4,962,636.69)	(1,461,908.37)
Profit for the year	3	(2,568,084.61)	(3,500,728.32)
NON-CURRENT LIABILITIES		8,725,582.05	5,286,967.34
Long-term provisions		22,775.00	
Payable to group companies and associates	8.1 and 12	8,702,807.05	5,286,967.34
CURRENT LIABILITIES		1,599,194.24	1,388,907.34
Payable to group companies and associates	8.1 and 12	1,363,339.68	1,126,751.10
Trade and other payables		235,854.56	262,156.24
Suppliers	8.1	635.25	(1,573.45)
Suppliers, group companies and associates	8.1 and 12	23,707.25	82,757.93
Other payables	8.1	103,335.31	75,972.62
Personnel (salaries payable)	8.1	-	23,602.24
Other payables to Government Institutions	10	108,176.75	81,396.90
TOTAL EQUITY AND LIABILITIES		2,797,054.99	1,716,237.99

The Abridged Annual Accounts of the Company, which form a single unit, contain this Abridged Balance Sheet, the Abridged Income Statement and the attached Abridged Annual Report which consists of 14 notes.

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ACCESS FINANCE, S.L.

ABRIDGED INCOME STATEMENT FOR THE FINANCIAL YEAR 2023

(In euros)

	Notes to the Annual Accounts	31/12/2023	31/12/2022
CONTINUING OPERATIONS		(2,568,084.61)	(3,500,728.32)
Net turnover	11.1	2,967,106.58	2,345,383.20
Procurements	11.2	(497,066.74)	(775,043.71)
Other operating income	11.3	200,343.12	-
Personnel expenses	11.4	(1,126,564.99)	(925,485.36)
Other operating expenses	11.5	(3,337,596.77)	(3,425,371.75)
Depreciation of fixed assets	5 and 6	(34,922.17)	(16,551.44)
RESULTS FROM OPERATING ACTIVITIES		(1,828,700.97)	(2,797,069.06)
Financial expenses		(739,332.27)	(430,574.80)
Exchange rate differences		(51.37)	(177.31)
NET FINANCE RESULTS		(739,383.64)	(430,752.11)
RESULTS BEFORE INCOME TAX		(2,568,084.61)	(3,227,821.17)
RESULT FROM CONTINUING OPERATIONS		(2,568,084.61)	(3,227,821.17)
Income tax	10	-	(272,907.15)
RESULTS FOR THE PERIOD		(2,568,084.61)	(3,500,728.32)

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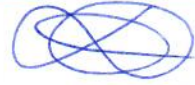


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David Bernal Sánchez
Traductor-Intérprete Jurado
de Inglés nº 3469



This translation appears on 9 pages, each of which bears my signature and seal. Witness my hand and seal, this 25th of September two thousand and twenty-four.

Esta traducción consta de 9 páginas, cada una de las cuales lleva mi firma y sello.

Don David BERNAL SÁNCHEZ, Traductor-Intérprete Jurado de inglés, en virtud del título otorgado por el Ministerio de Asuntos Exteriores, Unión Europea y Cooperación, certifica que la que antecede es traducción fiel y exacta al inglés de un documento redactado en español.

En Sevilla, a 25 de septiembre de 2024.

Firmado: David BERNAL SÁNCHEZ
Traductor-Intérprete Jurado de inglés
C/ Méndez Núñez, 1
1^a planta, letra I
41001 Sevilla
Tel.: (+34) 955 412 916 // (+34) 638 890 153 +02'00'

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BERNAL SANCHEZ DAVID -
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