Holaluz-Clidom, S.A.

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To the Fixed Income Market
MARF

Barcelona, 28 April 2025

In accordance with the provisions of Article 17 of Regulation (EU) No. 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse and Article 227 of Law 6/2023 of 17 March on Securities Markets and Investment Services, Holaluz-Clidom, S.A. (the "**Company**" or the "**Firm**") hereby informs you of the following:

OTHER RELEVANT INFORMATION

The audit report on the consolidated annual accounts for the 2025 financial year, issued by Ernst & Young, S.L., contains a qualification regarding the classification of financial debt with credit institutions. This is a purely formal matter, as detailed below.

EY considers that this debt should have been presented as current (short-term) in the consolidated balance sheet as of 31 December 2025. The reason for this is that the Financial Debt Restructuring Plan, in effect since 29 July 2025, includes financial covenants. The Company requested a waiver for compliance with these covenants until December 2026—which was granted—however, this waiver was obtained from the financial creditors after 31 December 2025. As the waiver was obtained after the year-end closing, applicable accounting regulations require the debt to be categorised as short-term, despite the fact that, precisely because of the waiver obtained, its nature as of today is long-term, as indicated in Note 15 (Long and Short-Term Debt) and Note 23 (Subsequent Events) of the Notes to the Financial Statements.

Given that (i) the Restructuring Plan remains in force in all its terms, (ii) the Company has complied with its obligations since its entry into force, and (iii) the aforementioned waiver has been obtained, the Company has recorded the entirety of the debt as non-current

(long-term), as doing otherwise would provide a distorted view of the Company's actual financial position.

In view of the fact that the waiver granted by the creditors also covers the whole of the 2026 financial year, this issue will not apply to the annual accounts for the current financial year; therefore, no further measures need to be adopted.

In compliance with the provisions of the applicable regulations, it is hereby expressly stated that the information provided has been prepared under the sole responsibility of the Company and its directors.

Carlota Pi Amorós
coFounder and CEO
HOLALUZ-CLIDOM, S.A