

Pursuant to Article 227 of the Spanish Securities Markets Act (*Ley 6/2023, de 17 de marzo, de los Mercados de Valores y de los Servicios de Inversión*), Colonial SFL, SOCIMI, S.A. (the “**Company**”) hereby discloses the following

OTHER RELEVANT INFORMATION (OTRA INFORMACIÓN RELEVANTE)

In accordance with Article 529 unvicies of the consolidated text of the Spanish Companies Act (*Ley de Sociedades de Capital*), approved by Royal Legislative Decree 1/2010 of 2 July (the “**Spanish Companies Act**”), the Company hereby informs that today it has formalized with Inmo, S.L.U., a company related to director Mr. Manuel Puig Rocha, the acquisition of 10 million Class B shares, each with a par value of EUR 0.25, representing 50% of the share capital of Inmocol Torre Europa, S.A., for an effective consideration of EUR 15.2 million.

The Board of Directors of the Company, following a favorable report approved by the Audit and Control Committee on April 14, 2026—which is attached to this announcement in compliance with paragraph 3 of Article 529 unvicies of the Spanish Companies Act— approved the aforementioned transaction at its meeting held on April 16, 2026, with Mr. Manuel Puig Rocha abstaining from the vote.

Madrid, May 27, 2026.

**REPORT OF THE AUDIT AND CONTROL COMMITTEE OF COLONIAL SFL, SOCIMI, S.A.
ON A RELATED-PARTY TRANSACTION**

1. INTRODUCTION

This report is issued by the Audit and Control Committee of Colonial SFL, SOCIMI, S.A. (the “**Company**”) to assess whether the transaction described below is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party.

2. APPLICABLE REGULATIONS

The consolidated text of the Spanish Limited Liability Companies Law approved by Royal Legislative Decree 1/2010, of 2 July (the “**Limited Liability Companies Law**”), defines related-party transactions as “*transactions carried out by the company or its subsidiaries with directors, shareholders holding at least 10% of the company’s voting rights or represented on the Board of Directors, or with any other persons who should be considered related parties under the International Accounting Standards adopted in accordance with Regulation (EC) 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards*”.

By way of exception to the above, the following shall not be considered related-party transactions: (i) transactions carried out between the Company and its fully owned subsidiaries, either directly or indirectly; (ii) the Board of Directors’ approval of the terms and conditions of contracts to be concluded with directors who are to carry out executive functions including, where applicable, the CEO or senior officers; as well as the determination by the Board of the specific amounts or remuneration to be paid under such contracts; and (iii) transactions carried out by the Company with its subsidiaries or investee companies, provided that no other party related to the Company has holdings in such subsidiaries or investee companies.

In accordance with the provisions of the Spanish Limited Liability Companies Law and the Regulations of the Board of Directors, the Audit and Control Committee must issue a report prior to the approval of a related-party transaction by the General Meeting or by the Board of Directors. In this report, the Committee should assess whether the transaction is fair and reasonable from the standpoint of the Company and, where appropriate, of shareholders other than the related party, and must give an account of the assumptions on which the assessment is based and the methods used.

3. DESCRIPTION OF THE RELATED-PARTY TRANSACTION

In February 2017, prior to Quaestor Holdings, S.A. (“**Quaestor**”) acquiring an interest in the share capital of the Company and, therefore, prior to its representation on the Board of Directors by Mr Manuel Puig, the Company and Inmo, S.L.U. (“**Inmo**”) entered into an agreement (the “**Joint Venture Agreement**”) governing the establishment and operation of the joint venture Inmocol Torre Europa, S.A. (“**Inmocol**”). In addition, said agreement governed the relationship between the parties in their capacity as shareholders of that company, as well as the terms and conditions for the development of a project for the construction of a building and its subsequent commercialisation under a leasehold scheme. In this regard, it should be noted that the terms of the Joint Venture Agreement were agreed upon prior to the existence of any relationship between the Company and Inmo.

Pursuant to Clause 12 of the Joint Venture Agreement, the Company granted Inmo a put option over all the shares held by it in Inmocol, on the terms set out in that clause. As at the date of this report, the Company has received the corresponding notice from Inmo informing it of the exercise of said put option. In this regard, Inmo has exercised the put option in respect of all the shares in Inmocol held by it, namely, 10,000,000 Class B shares, each with a par value of €0.25, representing 50% of Inmocol's share capital. Furthermore, Inmocol has chosen to be paid the price of the shares by the Company in cash.

The value of the Inmocol shares held by Inmo will amount to approximately €15.2 million. Such price corresponds to the "Net Asset Value" of the shares as at the date of exercise of the option (i.e. 7 April 2026), in accordance with the provisions of the Joint Venture Agreement. In this regard, the Net Asset Value is calculated as the "EPRA NNAV" (Triple Net Asset Value) of Inmocol (currently "EPRA NDV"), on the basis of a valuation of the building owned by the company carried out by the valuer Savills Consultores Inmobiliarios, S.A., in accordance with the provisions of the Joint Venture Agreement.

To reinforce the independence and reasonableness of the transaction, the following measures have been adopted: (i) the calculation of the applicable "EPRA NNAV" (currently "EPRA NDV") has been approved by the Board of Directors of Inmocol, and note has been taken of the exercise of the put option by Inmo in respect of the shares held by it in the Company; and (ii) the statutory auditor of Inmocol (Deloitte Auditores, S.L.) will issue a report on the agreed procedures.

4. ASSESSMENT OF THE RELATED-PARTY TRANSACTION

The transfer to the Company of the shares in Inmocol held by Inmo constitutes a related-party transaction in accordance with the provisions of the Spanish Limited Liability Companies Law, insofar as it is a transaction: (i) carried out with a company controlled by a shareholder of the Company in which, in turn, Mr Manuel Puig exercises significant influence; and (ii) involving a member of the key management personnel of the Company (Mr Manuel Puig¹), in accordance with the concept of a related party set out in International Accounting Standard (IAS) 24.

To assess the related-party transaction, the Audit and Control Committee has taken into account that: (i) the price determination mechanism was agreed between the parties at the time of execution of the Joint Venture Agreement in 2017, prior to the existence of any relationship between them; (ii) said price is based on an objective valuation criterion, widely used in the real estate sector; (iii) the calculation of the EPRA NNAV (Triple Net Asset Value) of the Company (currently "EPRA NDV") and the "Net Asset Value" of the shares in respect of which Inmo is exercising the put option have been approved by the Board of Directors of Inmocol; (iv) the determination of the value is supported by a valuation of the asset carried out by an independent expert; and (v) the statutory auditor of Inmocol will issue a report on agreed procedures.

Consequently, the Audit and Control Committee considers that the transaction is fair and reasonable from the standpoint of the Company and of its shareholders other than the related party, insofar as it is carried out under market conditions in the real estate sector and is executed in accordance with the terms previously agreed between the parties prior to the existence of any relationship between them.

Finally, as the amount of the transaction does not exceed 10% of the asset items according to the latest approved balance sheet of the Company, the authority to approve the related-party transaction lies

¹ Mr Manuel Puig is a proprietary director of the Company and a joint director of Inmo, as well as a director and authorised representative of Inmo's sole shareholder (Exea Ventures, S.L.U.), a shareholder and director of Quaestor, and the indirect beneficial owner of Inmo.

with the Board of Directors of the Company, with the affected director, Mr Manuel Puig, abstaining. Furthermore, as the total amount of the transfer of the shares will exceed 2.5% of the turnover of the Company—based on the latest approved annual accounts—the transaction must be published on the corporate website and notified to the Spanish Securities Market Commission by means of the corresponding announcement of other relevant information.

5. CONCLUSION

The Audit and Control Committee issues a favourable report on the related-party transaction described herein, finding it fair and reasonable from the standpoint of the Company and its shareholders other than the related party.

6. APPROVAL OF THIS REPORT

This report has been drawn up and approved by the Company's Audit and Control Committee at its meeting on 14 April 2026.

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