BISON BANK, S.A.

1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

Values in euros

	Description	30/09/2026
010	**Cash, cash balances at central banks and other demand deposits**	**372.131.382**
020	Cash on hand	61
030	Cash balances at central banks	342.523.621
040	Other demand deposits	29.607.700
050	**Financial assets held for trading**	
060	Derivatives	
070	Equity instruments	
080	Debt securities	
090	Loans and advances	
096	**Non-trading financial assets mandatorily at fair value through profit or loss**	**9.389.742**
097	Equity instruments	9.389.742
098	Debt securities	
099	Loans and advances	
100	**Financial assets designated at fair value through profit or loss**	
120	Debt securities	
130	Loans and advances	
141	**Financial assets at fair value through other comprehensive income**	**125.807.684**
142	Equity instruments	
143	Debt securities	125.807.684
144	Loans and advances	
181	**Financial assets at amortised cost**	**67.946.893**
182	Debt securities	67.946.893
183	Loans and advances	
240	**Derivatives – Hedge accounting**	
250	**Fair value changes of the hedged items in portfolio hedge of interest rate risk**	
260	**Investments in subsidiaries, joint ventures and associates**	
270	**Tangible assets**	**1.658.454**
280	Property, Plant and Equipment	1.658.454
290	Investment property	
300	**Intangible assets**	**1.228.561**
310	Goodwill	
320	Other intangible assets	1.228.561
330	**Tax assets**	**5.417.311**
340	Current tax assets	286.838
350	Deferred tax assets	5.130.473
360	**Other assets**	**9.058.966**
370	**Non-current assets and disposal groups classified as held for sale**	
380	**TOTAL ASSETS**	**592.638.991**

1. Balance Sheet Statement [Statement of Financial Position]

1.2 Liabilities

Values in euros

	Description	30/09/2026
010	**Financial liabilities held for trading**	
020	Derivatives	
030	Short positions	
040	Deposits	
050	Debt securities issued	
060	Other financial liabilities	
070	**Financial liabilities designated at fair value through profit or loss**	
080	Deposits	
090	Debt securities issued	
100	Other financial liabilities	
110	**Financial liabilities measured at amortised cost**	**524.756.838**
120	Deposits	524.756.838
130	Debt securities issued	
140	Other financial liabilities	
150	**Derivatives – Hedge accounting**	
160	**Fair value changes of the hedged items in portfolio hedge of interest rate risk**	
170	**Provisions**	**2.445.183**
180	Pensions and other post employment defined benefit obligations	
190	Other long term employee benefits	
200	Restructuring	
210	Pending legal issues and tax litigation	1.535.555
220	Commitments and guarantees given	909.628
230	Other provisions	
240	**Tax liabilities**	**645.421**
250	Current tax liabilities	592.747
260	Deferred tax liabilities	52.674
270	**Share capital repayable on demand**	
280	**Other liabilities**	**9.600.588**
290	**Liabilities included in disposal groups classified as held for sale**	
300	**TOTAL LIABILITIES**	**537.448.029**

1. Balance Sheet Statement [Statement of Financial Position]

1.3 Equity

Values in euros

	Description	30/09/2026
010	**Capital**	**50.000.000**
020	Paid up capital	50.000.000
030	Unpaid capital which has been called up	
040	**Share premium**	
050	**Equity instruments issued other than capital**	
060	Equity component of compound financial instruments	
070	Other equity instruments issued	
080	**Other equity**	
090	**Accumulated other comprehensive income**	**-2.138.993**
095	Items that will not be reclassified to profit or loss	
100	*Tangible assets*	
110	*Intangible assets*	
120	*Actuarial gains or (-) losses on defined benefit pension plans*	
122	*Non-current assets and disposal groups classified as held for sale*	
124	*Share of other recognised income and expense of investments in subsidaries, joint ventures and associates*	
320	*Fair value changes of equity instruments measured at fair value through other comprehensive income*	
330	*Hedge ineffectiveness of fair value hedges for equity instruments measured at fair value through other comprehensive income*	
340	*Fair value changes of equity instruments measured at fair value through other comprehensive income [hedged item]*	
350	*Fair value changes of equity instruments measured at fair value through other comprehensive income [hedging instrument]*	
360	*Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk*	
128	Items that may be reclassified to profit or loss	-2.138.993
130	*Hedge of net investments in foreign operations [effective portion]*	
140	*Foreign currency translation*	
150	*Hedging derivatives. Cash flow hedges reserve [effective portion]*	
155	*Fair value changes of debt instruments measured at fair value through other comprehensive income*	-2.138.993
165	*Hedging instruments [not designated elements]*	
170	*Non-current assets and disposal groups classified as held for sale*	
180	*Share of other recognised income and expense of investments in subsidaries, joint ventures and associates*	
190	**Retained earnings**	
200	**Revaluation reserves**	
210	**Other reserves**	**4.123.392**
220	Reserves or accumulated losses of investments in subsidaries, joint ventures and associates accounted for u	
230	Other	4.123.392
240	**(-) Treasury shares**	
250	**Profit or loss attributable to owners of the parent**	**3.206.563**
260	**(-) Interim dividends**	
270	**Minority interests [Non-controlling interests]**	
280	Accumulated Other Comprehensive Income	
290	Other items	
300	**TOTAL EQUITY**	**55.190.962**
310	**TOTAL EQUITY AND TOTAL LIABILITIES**	**592.638.991**