5- Economic performance.

Commitment to growth.

The generation of shared value is one of Ismael Quesada's guiding principles With our commercial and distribution activity, we not only seek business viability and profitability, but also contribute to improving the quality of life of our customers, suppliers, employees and, in general, all our stakeholders. The creation of value thus reverts into tangible benefit for society as a whole. Our positive impact extends to the economic and social sphere, which reaffirms our firm commitment to the development of the economy and the prosperity of the territories in which we operate.

The generation and distribution of the company's economic value over the last three years is detailed below:

Direct Economic Value Generated (euros)

The generation of direct economic value in 2025 stood at 13,240,345 euros, a figure that fails to match the extraordinary turnover figure experienced in 2024, but which, however, remains a short distance away despite a context of international uncertainty. It is also noteworthy that, unlike the two previous years, in 2025 the company has received financial assistance from the administration (grants, incentives or tax credits) worth 3,645.95 euros.

2023	2024	2025
11.380.951	13.401.356	13.240.345

Economic Value Distributed (euros)

In 2025, the economic value distributed amounted to 13,604,676 euros, a figure that exceeds the revenues invoiced. There is a notable increase in operational costs (payment of materials, facilities and services), derived from a demanding economic environment, as well as the start of Ismael Quesada's new commitment, substantiated in a new line of business linked to the marketing of cosmetic ingredients. New bets imply investments and new risks. This new business project is also accompanied by new additions in terms of personnel, which has required an increase in the item allocated to salaries and social benefits (which has reached 686,699 euros). However, direct investments in the local community have been maintained, in line with the collaborations of previous years.

Likewise, the efficiency of the financial structure remains robust, so that payments to capital providers have been significantly reduced and have gone from 121,210 euros in 2024 to 49,797 euros in 2025.

Year	Economic Value Distributed (EVD)	Operating Expenses	Wages and Benefits	Payments to Capital Providers	Payments to Goberments
2023	10.122.766	631.969	173.074	127.908	1.800
2024	11.971.769	659.534	121.210	150.631	1.800
2025	**12.726.638**	**686.699**	**49.797**	**139.742**	**1.800**

Economic Retained Value (euros)

2023	2024	2025
323.434	**496.412**	**-364.331**

The Retained Economic Value (calculated as the difference between the Generated and Distributed Value) in 2025 has shown a negative balance of -364,331 euros. This data illustrates that Ismael Quesada has internally absorbed the sharp increase in operating costs, prioritizing the sustainability of its value chain and the purchasing power of its employees over the retention of liquidity of the company itself. The new commitment to the cosmetic ingredients business line, as well as other investments made by the company are responsible for this behavior.