INFORMATION REFERRED TO IN ARTICLE 89.2 OF SPANISH ROYAL DECREE-LAW NO. 5/2023

1. On October 8, 2026, the boards of directors of CIRSA and the Italian company Lottomatica Group S.p.A. ("**Lottomatica**" and, together with CIRSA, the "**Merging Companies**") drew up and signed the common cross-border merger plan for the merger by absorption of CIRSA (as the absorbed company) by Lottomatica (as the absorbing company), with the extinction of CIRSA by means of its winding-up without liquidation and the transfer en bloc of all its assets and liabilities to Lottomatica, which will acquire, by universal succession, all the rights and obligations of CIRSA (the "**Merger Plan**" and the "**Merger**").

2. In compliance with articles 89.1 and 89.2 of Royal Decree-Law 5/2023, the following detailed information is filed with the Commercial Registry of Barcelona, within the period established by the referred provisions:

A) Legal form, company name and registered office of Lottomatica and CIRSA

Lottomatica (absorbing company):
Legal form: joint stock company (*società per azioni*) incorporated under the laws of Italy
Company name: Lottomatica Group S.p.A.
Registered office: Via degli Aldobrandeschi 300, Rome (RM), 00163, Italy

CIRSA (absorbed company):
Legal form: public limited company (*sociedad anónima*) incorporated under the laws of Spain
Company name: CIRSA Enterprises, S.A.
Registered office: Carretera de Castellar, 298, 08226, Terrassa, Barcelona, Spain

B) Registration details of CIRSA and Lottomatica

Lottomatica is registered with the Companies' Register (*Registro delle Imprese*) of Rome under no. 11008400969.

CIRSA is registered with the Commercial Registry of Barcelona under volume 38,750, sheet 0 and page B-618240, IRUS: 1000300038750.

C) Indication of the measures taken for the exercise of the rights of creditors, employees and shareholders

During the Merger process, the following measures will be adopted for the exercise of the rights of creditors, employees and shareholders:

I. <u>Lottomatica</u>

(i) With respect to shareholders

Lottomatica shareholders will not suffer any notable consequences as a result of the Merger. Indeed, the Merger will not affect or change the rights of Lottomatica shareholders in terms of their status as such in any way.

The Merger will not trigger any withdrawal rights (*diritto di recesso*) for the shareholders of Lottomatica.

(ii) With respect to employees

Pursuant to articles 23 and 40 of Italian Legislative Decree No. 19 of March 2, 2023, as amended by Italian Legislative Decree No. 88 of 19 June 2025 (the "**Italian Merger Decree**") and article 2501-*septies* of the Italian Civil Code, the directors' report on the Merger prepared by the Board of Directors of Lottomatica (the "**Lottomatica Directors' Report**") shall be sent to the employees' representatives of Lottomatica at least 45 days before the date of the extraordinary shareholders' meeting of Lottomatica resolving on the Merger (the "**Lottomatica EGM**"). By the same date, Lottomatica will also give notice of such information to the trade unions that have executed the collective bargaining agreement applied by Lottomatica, in addition to the employees' representatives. In the absence of employees' representatives, the notice shall be sent to the most representative trade unions at national level. If the employees' representatives or trade unions send a written request at least 30 days before the date of the Lottomatica EGM, Lottomatica will initiate a joint review of the transaction within the following five days. The joint review will be deemed completed if, 20 days after its commencement, no agreement has been reached. Before the Lottomatica EGM takes place, Lottomatica will communicate to the employees' representatives and the trade unions that participated in the joint review its written and reasoned response to any opinion issued by the employees' representatives, as well as to the requests and observations submitted during the joint review. The Board of Directors of Lottomatica will report to the Lottomatica EGM on the opinion expressed by the employees' representatives (or, in their absence, by the employees) and, where such opinion has been received at least five days before the date of the Lottomatica EGM, will make it available and attach it to the Lottomatica Directors' Report prepared pursuant to article 21 of the Italian Merger Decree and article 2501-*quinquies* of the Italian Civil Code.

(iii) With respect to creditors

The creditors of Lottomatica whose claims arose prior to the date of registration or publication of the documents relating to the Merger, to which the third paragraph of article 2501-ter of the Italian Civil Code refers, shall be entitled to oppose the Merger pursuant to article 28 of the Italian Merger Decree. Such opposition must be filed within 90 days

from the filing of the Merger Plan with the competent Companies' Register.

(iv) Other matters: publication of other information

For the purposes of the Italian Merger Decree, the Merger Plan, together with the Lottomatica Directors' Report prepared pursuant to article 21 of the Italian Merger Decree and article 2501-*quinquies* of the Italian Civil Code, the Single Expert Report (as defined below), the financial statements referred to in Section 12 of the Merger Plan and the other documents required under article 2501-*septies* of the Italian Civil Code, will be made available at Lottomatica's registered office and on its corporate website, in accordance with articles 20 and 23 of the Italian Merger Decree and article 2501-*septies* of the Italian Civil Code.

II. **CIRSA**

(i) With respect to shareholders

Exchange Ratio: on the Merger Effective Date (as defined in the Merger Plan), Lottomatica shall allot 0.668 newly issued ordinary shares of Lottomatica, having the same characteristics as the outstanding ordinary shares of Lottomatica for each ordinary share of CIRSA (the "**New Shares**") (the "**Exchange Ratio**"), other than (i) any share of CIRSA held in treasury by CIRSA itself, and (ii) any share of CIRSA acquired by Lottomatica in connection with the exercise of the Cash Exit Right (as defined below). The Exchange Ratio does not include any cash component.

The New Shares will be of the same class and rank *pari passu* in all respects with the existing ordinary shares of Lottomatica, including with respect to voting rights, dividend entitlements and other economic and governance rights.

The Merger Plan and the report on the Merger prepared by the Board of Directors of CIRSA in accordance with articles 5 and 85 of Royal Decree-Law 5/2023 (the "**CIRSA Directors' Report**") include further information on the treatment of any rights to fractions of New Shares resulting from the application of the Exchange Ratio, the treatment of CIRSA treasury shares, if any, and the assumptions underlying the Exchange Ratio.

Cash Exit Right: pursuant to article 86 of Royal Decree-Law 5/2023, CIRSA shareholders who vote against approval of the Merger Plan at the extraordinary shareholders' meeting of CIRSA resolving on the Merger (the "**CIRSA EGM**") will be entitled to dispose of their shares in exchange for adequate cash compensation (the "**Cash Exit Right**").

Pursuant to article 12 (in relation to article 86) of Royal Decree-Law 5/2023, CIRSA shareholders who have voted against the Merger and

wish to exercise their Cash Exit Right must notify CIRSA within 20 calendar days from the date of the CIRSA EGM.

The cash compensation payable in respect of each CIRSA share in relation to which the Cash Exit Right is validly exercised will be Euro 13.20, being the average trading price of the CIRSA shares on the Spanish Stock Exchanges over the three-month period ending on (and including) the trading day immediately preceding the date on which the execution of the Merger Agreement (as defined in the Merger Plan) was publicly announced (i.e., from and including June 2, 2026 to and including September 1, 2026) (the "**Cash Exit Right Consideration**"). The Cash Exit Right Consideration shall be reduced, on a Euro-for-Euro basis, by the amount of the Extraordinary Dividend (as defined in the Merger Plan), any Ordinary Dividend (as defined in the Merger Plan) payable by CIRSA or any other extraordinary or ordinary distribution made by CIRSA in respect of its shares prior to the Merger Effective Date, to the extent received by the shareholders validly exercising their Cash Exit Right prior to payment of the Cash Exit Right Consideration. CIRSA shareholders that have validly exercised their Cash Exit Right will not be entitled to any dividend declared and/or payable by Lottomatica after the Merger Effective Date.

The CIRSA shares in respect of which the Cash Exit Right has been validly exercised will be acquired by Lottomatica and cancelled on the Merger Effective Date without being exchanged for New Shares. The acquisition of the relevant CIRSA shares may be completed prior to the Merger Effective Date and the Cash Exit Right Consideration will be paid no later than two months from the Merger Effective Date.

The Merger Plan and the CIRSA Directors' Report include further information on the Cash Exit Right and the procedure for exercising it.

Right to challenge the Exchange Ratio: pursuant to article 49 of Royal Decree-Law 5/2023, any CIRSA shareholder who has not voted in favour of the approval of the Merger or who did not have a right to vote in the CIRSA EGM may challenge the Exchange Ratio and claim a cash payment before the Commercial Court (*Juzgado de lo Mercantil*) of CIRSA's corporate domicile, within two months following the date of publication of the Merger resolution by the CIRSA EGM in the Commercial Registry Official Gazette and CIRSA's corporate website pursuant to article 10 of Royal Decree-Law 5/2023. In the event that the challenging shareholder obtains a favorable ruling, Lottomatica may elect to offer its own shares in lieu of a cash payment. A challenge to the Exchange Ratio does not suspend or otherwise prevent the Merger or its registration.

Right to challenge the Cash Exit Right Consideration: pursuant to articles 12.4 and 86 of Royal Decree-Law 5/2023, CIRSA shareholders who declare their intention to exercise the Cash Exit Right and consider that the Cash Exit Right Consideration has been inadequately fixed, may

claim supplementary compensation before the Commercial Court (*Juzgado de lo Mercantil*) of CIRSA's corporate domicile within two months from the date on which they receive (or should have received) the Cash Exit Right Consideration. A challenge to the Cash Exit Right Consideration does not suspend or otherwise prevent the Merger or its registration.

(ii) With respect to employees

Pursuant to articles 5, 85 and 88 of Royal Decree-Law 5/2023, the employees of CIRSA (given the absence of employees' representatives in CIRSA) will be informed and consulted before the Merger Plan and the CIRSA Directors' Report are approved by the CIRSA EGM, so that, where applicable, a reasoned response can be provided to the employees before approval of the Merger by the CIRSA EGM.

In particular, pursuant to article 85 of Royal Decree-Law 5/2023, the section of the CIRSA Directors' Report addressed to employees will explain: (i) the consequences of the Merger for employment relationships, as well as any measures intended to preserve such relationships; (ii) any substantial changes in the applicable conditions of employment or in the location of the centres of activity of CIRSA; and (iii) the manner in which the factors referred to in (i) and (ii) above affect CIRSA's subsidiaries.

In addition, it should be noted that, for the purposes of article 84 of Royal Decree-Law 5/2023 and article 39 of the Italian Merger Decree, which regulate employee participation in the company resulting from a cross-border merger, those provisions do not apply to the Merger or to Lottomatica, as the requirements for their application are not met. Indeed, neither Lottomatica nor CIRSA is managed under an employee participation scheme within the meaning of article 2, paragraph 1, letter m), of Legislative Decree No. 188 of 19 August 2005 and article 88, paragraphs 3 and 4, of Royal Decree-Law 5/2023, nor did they have, in the six months preceding publication of the Merger Plan, an average number of employees equal to 4/5 (four-fifths) of the minimum required for the activation of employee participation in accordance with the respective laws governing them. Accordingly, no special negotiation body is required to be established and no other action is required to be taken with regard to employee participation in the context of the Merger.

(iii) With respect to creditors

Creditors whose claims arose prior to the publication of the Merger Plan, even if they had not fallen due at the time of such publication, who are not satisfied with the safeguards offered or with the absence of safeguards in that plan and have notified the company of their disagreement may, within three months from such publication, bring the actions referred to in article 13.1 of Royal Decree-Law 5/2023.

(iv) Other matters: publication of other information

CIRSA will make available on its corporate website, with the possibility of downloading and printing them, the documents listed in article 46.1 of Royal Decree-Law 5/2023, including the annual accounts and management reports for the last three financial years together with the corresponding auditors' reports, the merger balance sheet, the by-laws in force, the full text of the by-laws of Lottomatica highlighting the amendments to be introduced, and the identity of the directors of the Merging Companies, the date from which they have held office and the same details of those who are to be proposed as directors as a consequence of the Merger.

III. Common matters relating to the Merging Companies

Right to submit observations on the Merger Plan: in the case of Lottomatica, pursuant to article 20 of the Italian Merger Decree, the Merger Plan will be filed at least 30 days before the date of the Lottomatica EGM with the Companies' Register of Rome (*Registro delle Imprese di Roma*), together with a notice to the shareholders, creditors and employees' representatives (or, in their absence, the employees) of Lottomatica pursuant to article 20, paragraph 1, of the Italian Merger Decree, informing them that they may submit observations on the Merger Plan up to five days before the date of the Lottomatica EGM.

With respect to CIRSA, the CIRSA Directors' Report, including the section addressed to employees, together with the Merger Plan and the Single Expert Report (as defined below), will be made available to CIRSA's shareholders and employees (given the absence of employees' representatives at CIRSA) at least six weeks before the date of the CIRSA EGM, in accordance with article 5.6 of Royal Decree-Law 5/2023. CIRSA's shareholders, creditors and employees (given the absence of employees' representatives at CIRSA) may submit observations on the Merger Plan to CIRSA up to five business days before the date of the CIRSA EGM. Any opinion received in due time and form from the employees will be attached to the CIRSA Directors' Report and made available to the shareholders.

Independent expert report: the independent expert report that must be made available to the shareholders of the Merging Companies pursuant to article 22 of the Italian Merger Decree, article 2501-*sexies* of the Italian Civil Code and articles 41 and 103.2 of Royal Decree-Law 5/2023, attesting, *inter alia*, to the fairness of the Exchange Ratio and the adequacy of the Cash Exit Right Consideration (the "**Single Expert Report**"), has been issued by BDO Auditores, S.L.P. as the single independent expert appointed by the Commercial Registry of Barcelona upon a joint request of the Merging Companies on September 16, 2026.

The Single Expert Report is available in accordance with the applicable laws and regulations.

In any event, the shareholders and creditors of the Merging Companies, the employees' representatives of Lottomatica and the employees of CIRSA shall be entitled to exercise the rights provided for under the applicable Italian and Spanish legislation, respectively.

For further information on these rights, interested parties may access the corporate websites of the Merging Companies referred to in Section D) of this document.

D) Details of the website at which the Merger Plan, the publicity preparatory to the resolution and full information on the measures referred to in Section C) above may be obtained online and free of charge

The website details of each of the Merging Companies at which the Merger Plan, the publicity preparatory to the resolution and full information on the measures referred to in Section C) above may be obtained online and free of charge are as follows:

Lottomatica: https://lottomaticagroup.com/it-it.

CIRSA: www.cirsa.com.