

NEXUS

— *CENTRO EMPRESARIAL* —

TOKEN ISSUANCE

August 2025

Ticker symbol: BAES-NXX

Inversiones Globales Estratégicas S. A. de C. V. San Salvador, El Salvador

Contents

- 2) SUMMARY4**
- 3) CHARACTERISTICS OF THE PUBLIC OFFER..... 7**
- 4) GLOSSARY26**
- 5) SWORN STATEMENT28**
- 6) CERTIFIER'S REPORT29**
- 7) DESCRIPTION OF THE ISSUER30**
- 8) DESCRIPTION OF THE PUBLIC OFFER45**
- 9) USE OF PROCEEDS61**
- 10) TOKEN FLOW WITHIN THE TRADING PLATFORM67**
- 11) TECHNOLOGY AND UNDERLYING STANDARDS69**
- 12) ASSOCIATED RISKS AND RISK MANAGEMENT70**
- 13) DISPUTE RESOLUTION79**
- 14) PERSONAL DATA PROCESSING79**
- 15) TAX REGIME80**
- 16) COMMUNICATION CHANNELS81**
- 17) OTHER STATEMENTS.....811**
- 8) ANNEXES82**

1) ISSUER'S LETTER OF INTRODUCTION

Dear Investors,

On behalf of Inversiones Globales Estratégicas, S.A. de C.V. (IGE), we are pleased to extend a cordial invitation to you to consider participating in the Public Offering of the BAES-NXX token, structured in accordance with the Digital Asset Issuance Law of El Salvador.

This issuance represents an innovative opportunity to invest in digital assets, backed by the net income that will be generated from the commercialization of the industrial units that make up the NEXXUS Business Center Project, a modern complex of 60 office-warehouses that will be developed in the District of San Juan Opico, Municipality of La Libertad Centro, department of La Libertad.

The main objective of this issuance is to finance the construction and commercialization of the project, optimize the Issuer's operating liquidity, and diversify sources of capital using digital tools, allowing investors to participate in a transparent, traceable, and efficient investment model.

Main aspects of the issuance:

- Source of token revenue: The flows distributed to BAES-NXX holders will come exclusively from the net revenue generated by the commercialization of the NEXXUS Project's office warehouses.
- Regulatory framework: The issuance is registered with the National Digital Assets Commission (CNAD) and complies with the provisions applicable to public offerings under Salvadoran regulations.
- Technological infrastructure: The issuance will be executed on the Algorand blockchain, using smart contracts under a validated protocol and institutional-level security standards.
- Custody and operation: The issuance is administered by Banco Atlántida El Salvador, S.A., in its capacity as a Digital Asset Service Provider (PSAD No. 0035), which will provide marketing, custody, monitoring, and regulatory compliance services.
- Transparency and security: The process features end-to-end encryption (AES256), verifiable random functions (VRF), and pure proof-of-stake (PPoS) consensus, ensuring security, energy efficiency, and comprehensive traceability.

Attached to this communication you will find the Relevant Information Document (DIR), which contains all the details about the issuance, including the description of the underlying asset, terms of the offering, cash flow structure, and associated risks.

This offering represents an opportunity to participate in the evolution of the Salvadoran real estate and industrial sector, integrating technological innovation, decentralized financing, and operational sustainability.

We sincerely appreciate your interest and remain at your disposal to accompany you throughout the investment process.

Sincerely,

Miriam Lissette Álvarez Molina

Legal Representative

Inversiones Globales Estratégicas, S.A. de C.V

2) SUMMARY

NEXXUS will be an industrial and commercial complex of office-warehouses, designed to respond to the growing demand for versatile spaces in western Greater San Salvador. Strategically located in the District of San Juan Opico, Municipality of La Libertad Centro, Department of La Libertad, an area with growing commercial, industrial, and residential development, the project seeks to position itself as a modern and efficient solution for companies, entrepreneurs, and distributors who require modular spaces with high construction standards.

The complex will include a total of 60 office-warehouses with common areas, access control, and wide streets that facilitate transportation logistics. The project's location connects it directly to key arteries such as the Claudia Lars Beltway and the Pan-American Highway, as well as to large residential developments and industrial zones in the country.

Key features of the project

The office-warehouses have been designed to offer a functional combination of storage space, offices, and loading areas, targeting sectors such as distribution, e-commerce, light manufacturing, logistics, and storage.

- Modular design that allows spaces to be adapted to specific customer needs, which does not imply a reduction in the number of office-warehouses in the project. The customer will have the right to adapt their purchased office-warehouse space without affecting the others.
- Interior height of up to 6.5 meters, allowing for efficient use of volume.
- Office area on the second level in each unit.
- Private parking and loading areas per module.
- Perimeter security, controlled access, and paved roads for cargo traffic.
- Development with quality standards that promote an orderly and functional environment.

Key features of the issue

- **Total amount of the issue:** USD \$4,000,000
- **Term of the issuance:** Up to 42 months (3 years and 6 months)
- **Nominal value of the token:** USD \$1.00
- **Number of tokens to be issued:** 4,000,000 BAES-NXX tokens
- **Underlying asset:** Incomes before taxes generated by the sale of the 60 ofibodegas (warehouses) of the NEXXUS project
- **Primary market:** Available from the start of the issue
- **Secondary market:** Available from the start of the issuance
- **Technological infrastructure:**
 - Issuance on the Algorand blockchain
 - Structure of smart contracts audited under the network's native protocol
 - Cryptographic security with AES256 encryption
 - Regulatory compliance and traceability through digital identity validation (KYC)

Purpose of the issuance

The financing obtained through the issuance of BAES-NXX tokens is intended to accelerate the execution and commercialization of the NEXXUS project, optimizing the capital structure and diversifying the Issuer's sources of financing.

The funds raised will be used for:

1. **Development of the NEXXUS Project**

- a. Land development, general infrastructure works, and construction of office warehouses.
 - b. Electrical and hydraulic installations, fire protection system, exterior works, and vehicle accesses.
 - c. Technical supervision, administrative costs, and marketing expenses.
2. **Implementation of sales strategies**
- a. Pre-sale and direct sales campaigns aimed at national companies and investors.
 - b. Commercial alliances with brokers and advisors specializing in logistics and industrial real estate.
 - c. Digital marketing and technical content generation for potential buyers.

Issue Structure

- Backed by cash flows generated by the sale of real estate units.
- Allows investors to participate in the project's incomes before taxes, without a defined frequency.
- The distribution of incomes before taxes, if any, will be made once all operating and financial costs have been covered.

Financial Structure

The issuance of BAES-NXX tokens is structured as a public offering of income tokens. Token holders will be entitled to participate, if any, in the incomes before taxes generated by the sale of the office warehouses, once the preferred obligations have been covered.

It is important to note that the Issuer has built a diversified capital structure to complement the execution of the project. Therefore:

1. The cash flows from the sale of the office warehouses will be used primarily to meet the obligations arising from any debt obtained.
2. Only the surplus, once the above has been fulfilled, may be used for payments to BAES-NXX token holders.
3. The existence of available incomes before taxes will be supervised by the Issue Administrator.
4. There is no contractual obligation for fixed returns, and payments will be subject to the commercial performance of the project.

Investment mechanism

- **Minimum investment amount:** USD \$1.00 (1 token)
- **Minimum placement amount:** USD \$4,000,000 during the first 6 months
- **Accepted payment methods:** US dollar (USD)
- **Refund mechanism:**

If, at the end of the placement period, the minimum amount of USD \$4,000,000.00 is not reached, the offer will not take effect and the capital contributed by the initial participants will be fully reimbursed, in accordance with the terms and conditions set forth in the Relevant Information Document (DIR) . This mechanism ensures that the project will only be executed if it has the full financing required for its development.

The refund will not include returns, since the issue will not have come into operation and no economic flows will have been generated.

To ensure the transparency and security of the process, the PSAD will manage the return of funds through the following procedure:

1. Notification from the Issuer:
 - The Issuer will formally notify the Administrator of the issue that the minimum amount required has not been reached.
 - This notification must be made within the stipulated period of six months from the start of the public offering.
2. Notification to Token Holders:
 - The issue administrator will inform token holders, through the trading platform, of the failure to meet the minimum placement amount.
 - The notification shall include details of the reimbursement process and the corresponding schedule.
3. Transfer of Funds:
 - The Issuer shall transfer the necessary funds to the platform to reimburse 100% of the capital invested by each token holder, without the returns generated.
 - This transfer will be made within a period of no more than 30 business days from the date of notification to token holders.
4. Refund Confirmation:
 - The Digital Asset Service Provider (DASP), in this case Banco Atlántida El Salvador, S.A., will be responsible for confirming to both the Issuer and the Issuance Administrator that the redemption process has been completed in full.
 - Additionally, token holders will receive a detailed receipt through the platform, which will include the amounts refunded and the corresponding dates.
5. Transparency Guarantee:
 - The entire reimbursement process will be tracked on the blockchain platform used for the issuance, providing an immutable record that reinforces investor confidence.
 - Compliance reports certifying the completion of the process may be issued.

Distribution of income and payments to investors

Payments to BAES-NXX token holders, in the event of incomes before taxes being generated, will be made in accordance with the following scheme:

- Only income derived from the actual sale of the office warehouses will be recognized, discounting costs, commissions, and priority debt.
- Payments to investors will depend on the existence of remaining cash flows at the end of the issue period.
- No fixed rate of return or periodic payments are guaranteed, as the structure is based on the actual results of the project.
- The existence and amount of incomes before taxes will be determined by the Issue Manager, based on the audited financial statements.

Conclusion

NEXXUS Business Center represents an innovative investment proposal in the logistics real estate sector, combining a strategic location, solid demand, and technological support in blockchain.

The issuance of the BAES-NXX token allows investors to access a transparent, traceable instrument directly linked to the commercial performance of a real asset. This structure offers an efficient alternative to traditional real estate investment methods, aligned with the principles of digitalization and financial democratization.

NEXXUS opens the door to a modern, regulated investment model with high potential for appreciation.

3) FEATURES OF THE PUBLIC OFFERING

Main features of the issue	
Issuer	Inversiones Globales Estratégicas, S.A. DE C.V.
Type of Public Offering of Digital Assets	Public offering of income.
Type of Digital Asset	Revenue token
Token Name	BAES-NXX
Token Trading Symbol	BAES-NXX

Total Amount of the Offering

USD \$4,000,000.00 (FOUR MILLION UNITED STATES DOLLARS)

The issue has a maximum total amount of USD \$4,000,000.00 (FOUR MILLION UNITED STATES DOLLARS), with a minimum required placement of USD \$4,000,000.00. This amount is intended to finance the sale of office warehouses in the District of San Juan Opico, Municipality of La Libertad Centro, El Salvador.

The total amount of the issue was strategically determined based on a detailed analysis of projected revenues and associated costs, ensuring the viability of the project and its alignment with current real estate market conditions. **Definition of the Issue Amount**

The amount of USD \$4,000,000.00 was determined based on a detailed analysis of the capital requirements to cover the different phases of the NEXXUS project, from the execution of the work to the commercialization of the office-warehouses.

The definition of the amount responds to three fundamental axes:

1. Identification of the Costs Required for Development

The costs associated with the execution of the project were evaluated, including:

- Structural work and urbanization infrastructure for the industrial complex.
- Procurement of materials, hiring of labor, and technical supervision.
- Permits, building licenses, studies, and mandatory insurance.
- Costs associated with complementary financing (interest and commissions).

2. Project Financing Structure

The project envisages a funding scheme composed as follows:

- Issuance of tokens for USD \$4,000,000.00, as a digital participation mechanism backed by the results of the development.
- Traditional financing of USD \$12,000,000 with banking institutions, as a complementary financing mechanism for the project.
- Share capital of USD \$456,604.00.

This financing will allow the work to proceed in a timely manner, maintaining financial balance and reducing operational risk.

	<p>Objectives and Application of Funds</p> <p>The funds obtained through the placement of tokens will be used primarily for:</p> <ul style="list-style-type: none"> ○ Execution of works: General infrastructure, construction of warehouses, maneuvering streets, parking lots, treatment plant, and access gate. ○ Preparation for commercialization: Adaptation of common areas, design of institutional image, and commercial positioning strategies. ○ Complement to institutional investment: Ensuring proper budget execution. Justification of the Issue Amount <p>The figure of USD \$4,000,000.00 reflects a prudent and well-founded estimate, which responds to the need to supplement institutional financing with venture capital from the promoters, thus ensuring:</p> <ul style="list-style-type: none"> ○ The financial continuity of the project from its initial stage to its commercial maturity. ○ A balanced capital structure that promotes profitability without compromising the solvency of the development. ○ The alignment of incentives between token holders, developers, and institutional investors. <p>Conclusion</p> <p>In summary, the amount of the issue has been defined as the key capital contribution to ensure the execution of the NEXXUS project. This issue will allow promoters to structure a modern, transparent financial vehicle aligned with best practices in real estate development and capital raising in digital assets.</p>
<p>Term of the issuance</p>	<p>Up to 42 months (3 years and 6 months)</p>
<p>Token price</p>	<p>Each BAES-NXX token has a nominal value of USD \$1.00 (ONE UNITED STATES DOLLAR).</p>
<p>Trading currency</p>	<p>US dollars.</p>
<p>Number of tokens to be issued</p>	<p>4,000,000 tokens, each with a nominal value of USD \$1.00 (ONE UNITED STATES DOLLAR).</p>
<p>Token unit</p>	<p>Each BAES-NXX token represents an economic right to the incomes before taxes generated from the commercialization of the</p>

	<p>NEXXUS Business Center project's office warehouses, in accordance with the terms established in this issue.</p> <p>Investors who acquire BAES-NXX tokens may participate proportionally in the distribution of economic benefits, if any, provided that there are incomes before taxes after deduction of all operating, administrative, and financial costs of the project.</p> <p>The entire issuance will be managed within a framework of traceability, transparency, and security, through the use of blockchain technology on the Algorand network, which guarantees efficient administration of economic rights and clear supervision of each token's history, reinforcing confidence in the investment process.</p>
<p>Underlying assets</p>	<p>The underlying asset of the BAES-NXX token issuance consists of future cash flows that will be generated from the sale of the 60 office-warehouses that make up the NEXXUS Business Center project. These cash flows represent the economic rights of investors, who will be able to participate in the distribution of incomes before taxes, if any, based on the actual financial performance of the project.</p> <p>The project's incomes before taxes will be determined based on the total income obtained from the sale of the warehouses, after deducting all costs directly associated with their construction, development, marketing, and priority financing. Costs include, among others:</p> <ul style="list-style-type: none"> ○ Construction costs: materials, labor, technical supervision, and urbanization. ○ Operating and administrative costs of the development. ○ Permits, technical studies, and professional fees. ○ Marketing and sales expenses. ○ Financial costs (if any): these will take precedence over any distribution to BAES-NXX holders. <p>Investors' participation will be subject to the existence of financial surpluses after fulfilling all of the project's priority obligations. If incomes before taxes are generated, they may be distributed proportionally among BAES-NXX token holders, in accordance</p>

	<p>with the terms of the issue and the distribution policy established by the Issuer.</p> <p>This structure allows investors' economic rights to be directly linked to the commercial success of the project, aligning their interests with the operational and financial performance of the real estate development.</p>
<p>Token guarantees</p>	<p>The issuance of income tokens (BAES-NXX) will be backed by an economic rights assignment agreement, which provides investors with an additional security mechanism in the event of non-compliance with the income distribution structure.</p> <p>Additionally, investors participate in the distribution of profits generated by the development of the project and its future commercialization, which constitute the main source of return on this issue.</p>
<p>Minimum and Maximum Trading Amounts</p>	<p>The minimum purchase amount in the main offering of BAES-NXX tokens will be USD \$1.00 (ONE UNITED STATES DOLLAR), equivalent to the acquisition of a single token.</p> <p>The total amount of the issue has been set at a maximum of USD \$4,000,000.00 (FOUR MILLION UNITED STATES DOLLARS). However, for the issue to be considered valid and executable, it must be placed in its entirety within a maximum period of six months from the first placement.</p> <p>During the placement period, the funds raised will be held in a segregated environment within the technological infrastructure of the authorized Digital Asset Service Provider (DASP), Banco Atlántida El Salvador, S.A. The Issuer will not have access to these resources until compliance with the total amount of the issue has been verified, thus ensuring the protection of investors and compliance with the terms of the offer.</p> <p>If, at the end of the six-month period, the minimum placement amount is not reached, an automatic reimbursement mechanism will be activated, through which investors will receive a full refund of the capital contributed.</p>

Refund Mechanism in Case of Failure to Reach the Minimum Amount

If, at the end of the placement period, the minimum amount of USD \$4,000,000.00 is not reached, the offer will not take effect and the initial participants will be fully reimbursed for the capital contributed, in accordance with the terms and conditions set forth in the Relevant Information Document (DIR). This mechanism ensures that the project will only be executed if it has the full financing required for its development.

The reimbursement will not include returns, since the issue will not have come into operation and no economic flows will have been generated.

To ensure the transparency and security of the process, the PSAD will manage the return of funds through the following procedure:

1. Notification from the Issuer:

- The Issuer will formally notify the Administrator of the issue that the minimum amount required has not been reached.
- This notification must be made within the stipulated period of six months from the start of the public offering.

2. Notification to Token Holders:

- The issue administrator will inform token holders, through the trading platform, of the failure to meet the minimum placement amount.
- The notification shall include details of the reimbursement process and the corresponding schedule.

3. Transfer of Funds:

- The Issuer shall transfer the necessary funds to the platform to reimburse 100% of the capital invested by each token holder, plus interest accrued up to the date of notification.
- This transfer will be made within a period of no more than 30 business days from the date of notification to token holders.

4. Refund Confirmation:

	<ul style="list-style-type: none"> • The Digital Asset Service Provider (DASP), in this case Banco Atlántida El Salvador, S.A., will be responsible for confirming to both the Issuer and the Issuance Administrator that the reimbursement process has been completed in full. • Additionally, token holders will receive a detailed receipt through the platform, which will include the amounts refunded and the corresponding dates. <p>5. Transparency Guarantee:</p> <ul style="list-style-type: none"> • The entire reimbursement process will be tracked on the blockchain platform used for the issuance, providing an immutable record that reinforces investor confidence. • Compliance reports certifying the completion of the process may be issued. <p>This mechanism is aligned with best practices for investor protection, ensuring responsible and h y management of resources and reinforcing confidence in the issuance of BAES-NXX tokens and the viability of the NEXXUS Business Center project.</p>
<p>Token owner rights</p>	<p>BAES-NXX token holders will acquire economic rights to the incomes before taxess generated from the commercialization of the industrial warehouses of the NEXXUS Business Center project. Each BAES-NXX token will have a face value of USD \$1.00 (ONE UNITED STATES DOLLAR) and will represent a proportional fraction of the incomes before taxess, if any, obtained at the close of the commercial execution of the project.</p> <p>Incomes before taxess will be determined once the marketing process for the units has been completed and will be subject to the availability of cash flows, in accordance with the process and conditions set forth in this Material Information Document. This issue does not grant a fixed interest rate or guarantee minimum payments, as returns will be directly conditioned on the operational and financial performance of the project.</p> <p>Incomes before taxess will correspond to the difference between gross income from the sale of the warehouses and all associated costs and expenses, including, among others:</p>

	<ul style="list-style-type: none"> ○ Construction and development costs ○ Marketing and sales expenses ○ Project administrative and operating costs ○ Regulatory and tokenization costs <p>The distribution of economic benefits to BAES-NXX token holders, if there are any surpluses, will only be made at the close of the issue, once all sales have been completed and the aforementioned costs and obligations have been settled.</p> <p>Only after these obligations have been fulfilled in full may the remaining cash flows be used to cover the economic rights of investors holding BAES-NXX tokens, in accordance with the provisions of this Document.</p> <p>In the event of cancellation of the Issuer's registration or the exclusion of BAES-NXX tokens from circulation, holders shall be entitled to receive, where applicable, the balance of incomes before taxes available up to the settlement date, provided that there are remaining cash flows after fulfilling all prior contractual obligations.</p> <p>The Issue Manager will be responsible for supervising and executing the settlement process, ensuring transparency and efficiency in the distribution of economic benefits, if any, in accordance with the provisions of this Document.</p> <p>The administration, accounting, and execution of the BAES-NXX token will be carried out using blockchain technology on the Algorand network, through smart contracts that guarantee the security, transparency, and traceability of all operations. The use of decentralized ledgers (DLT) will allow for the immutable recording of all transactions associated with the token, protecting the rights of investors and preventing any type of manipulation.</p>
<p>Revenue distribution for token owners</p>	<p>The returns for BAES-NXX token holders will be determined at the end of the issuance, once the commercialization of the industrial warehouses of the NEXXUS Business Center project has been completed. These returns will correspond to the available incomes before taxes generated by the sale of these units, aligning investor returns with the actual financial performance of the project.</p>

BAES-NXX token holders will be entitled to participate in the distribution of profits generated by the sale of NEXXUS office warehouses.

1. Distribution Scheme

The profits to be distributed will be calculated as the total income obtained, minus operating and administrative costs and any other priority obligations of the project.

100% of the available profits will be distributed among income token investors, ensuring that their profitability is aligned with the financial performance of the project.

2. Payment Frequency

The distribution of returns will be made at the end of the term of the issue, in accordance with the performance of the Project.

3. Token Extinction and Profit Settlement

Income tokens (BAES-NXX) will be extinguished once the profitability generated by the sales of the office warehouses has been completed.

Distribution will be made on a pro rata basis, depending on the number of tokens acquired by each investor.

There is no commitment to repay capital, as the investment scheme is based on participation in the income generated, not on a debt structure.

4. Guarantee and Transparency

The issuance of income tokens (BAES-NXX) is backed by an economic rights assignment agreement, which provides additional security to investors. The entire distribution process will be managed using blockchain technology in Algorand, ensuring transparency, traceability, and efficiency in the execution of payments.

Once the above has been verified, the incomes before taxes will be distributed in proportion to the number of BAES-NXX tokens in

	<p>circulation, respecting the principle of fairness among investors and the terms agreed in the economic rights assignment contract.</p>
<p>Repurchase option</p>	<p>The issuance of BAES-NXX tokens includes a call option by Inversiones Globales Estratégicas, which allows it to acquire the issued tokens, partially or totally, before the end of the offer period. The repurchased tokens will be withdrawn from circulation and permanently burned.</p> <p>This option gives the Issuer the flexibility to adapt to changes in market conditions, adjust its financial structure, optimize liability management, and consolidate control over the economic rights of the project.</p> <p>The Issuer will notify the National Digital Assets Commission (CNAD) of the dates, number of tokens, and repurchase prices at least 10 days in advance, ensuring transparency in the process.</p> <ul style="list-style-type: none"> • Criteria for determining whether the issuer will use the call option: • If market conditions are favorable for the issuer to exercise the option • Improvement in the financial or cash flow profile that allows for early payment. • Lower-cost refinancing plans. • Corporate strategies (restructuring, mergers, debt optimization). <p>Investors will be granted a premium on the repurchase value, which will be negotiated between the Issuer and the Investor at the time of the repurchase transaction according to market conditions. This percentage will be assumed in full by the Issuer, ensuring that holders of income tokens are not affected by the repurchase option exercised by the Issuer.</p> <p>The repurchase will be executed through the Banco Atlántida El Salvador, S.A. platform, in line with best market practices, strengthening investor confidence and security.</p>

<p>Early Settlement Process</p>	<p>The issuer may request early settlement of the tokens from the tokenholders' representative, making the total payment for the tokens available to the tokenholders before the end of the issue period. This may be due to several factors, such as:</p> <p>Completion of the ofibodegas marketing process; that is, when the issuer, before the end of the issuance period, has exhausted all sales of ofibodegas and wishes to settle all issuance operations.</p> <p>The determination of the value of the tokens will depend on the financial performance of the project. This will be verified in accordance with market values, with the aim of improving illiquidity and offering investors an exit route before the established deadline. This will allow the use of resources before the deadline, always obtaining the benefits and opening up other investment opportunities.</p> <p>This early liquidation option provides investors with protection against risk scenarios or defaults, recovering their investment plus the profits generated. It provides investors with a flexible way out and a return on investment.</p> <p>All early settlement processes will be communicated to tokenholders as soon as possible, and their implementation will be subject to authorization and review by the CNAD.</p> <p>Once the early settlement is approved, the issuer will request the PSAD to settle the tokens through the platform, notifying token holders that this alternative exit to the issue is available to them, with the profits generated as of the date of the transaction.</p>
<p>Are decentralized ledgers and smart contracts or equivalents used?</p>	<p>The issuance of BAES-NXX tokens for the NEXXUS Business Center project will be carried out on the Algorand blockchain, a highly efficient decentralized network recognized for its ability to process blocks in less than 3 seconds, its high scalability, and its low operating costs. This infrastructure has been selected to ensure a reliable, traceable, and secure system for investors and ecosystem participants.</p> <p>The technological design of the issuance employs Algorand Smart Contracts (ASC1), which automate key processes in the token's life cycle: issuance, transfer, custody, and distribution of returns. These smart contracts ensure that all operations are executed</p>

	<p>according to programmed rules, with no possibility of subsequent alteration or manipulation.</p> <p>The custody and administration of BAES-NXX tokens will be handled by Banco Atlántida El Salvador, S.A., in its capacity as a Digital Asset Service Provider (PSAD) authorized by the National Digital Assets Commission (CNAD). Banco Atlántida implements a robust cybersecurity infrastructure, including:</p> <ul style="list-style-type: none"> ○ Multi-factor authentication (MFA) and AES-256 encryption to protect access, identities, and critical data. ○ Continuous monitoring and threat detection, ensuring operational integrity against unauthorized access attempts. ○ Custody of private keys using Secure Multiparty Computation (MPC) schemes, eliminating the risk of loss, theft, or hacking of access keys. <p>The modular architecture on which smart contracts are executed also allows for timely updates without interrupting token operation, ensuring scalability and compatibility with secondary trading environments.</p> <p>This technological model provides a highly secure environment, operational transparency, and efficiency in execution, guaranteeing investor confidence and integrity in the administration of the economic rights linked to the BAES-NXX token.</p>
<p>Marketability and secondary market</p>	<p>The BAES-NXX token will have a primary market, allowing investors to purchase tokens directly through the platform enabled by Banco Atlántida El Salvador, S.A., in its capacity as an authorized Digital Asset Service Provider (PSAD).</p> <p>Additionally, the opening of a secondary market is contemplated from the start of the issuance, giving investors the possibility to freely trade BAES-NXX tokens with other market participants, thus promoting their liquidity and portability.</p> <p>Both the primary and secondary markets will be developed, operated, and supervised by Banco Atlántida El Salvador, S.A., a DSSP registered under entry PSAD-0035 with the National Digital Assets Commission (CNAD). The technological infrastructure</p>

	<p>implemented by Banco Atlántida guarantees an environment of transparency, security, and traceability, backed by advanced standards of custody and regulatory compliance.</p> <p>This model seeks to facilitate investor access to the BAES-NXX token, promote its circulation within a regulated and reliable ecosystem, and reinforce the operational efficiency of issuances structured under the Digital Asset Issuance Law.</p>
Listing	<p>The BAES-NXX token will be listed immediately and will be available for trading on the digital platform of Banco Atlántida El Salvador, S.A., in its capacity as a Digital Asset Service Provider (PSAD) registered with the National Digital Assets Commission (CNAD) under entry PSAD-0035. This platform guarantees transparency, security, and accessibility in token purchase and sale transactions, facilitating its circulation from the start of issuance.</p>
Distribution of income payment	<p>The distribution of incomes before taxes from the BAES-NXX token will be paid through the main trading platform enabled by Banco Atlántida El Salvador, S.A., in its capacity as a Digital Asset Service Provider (PSAD) authorized and registered with the National Digital Assets Commission (CNAD) under entry PSAD-0035.</p> <p>This platform guarantees secure, efficient, and traceable execution of the corresponding payments, allowing investors to access the benefits, if any, derived from the financial performance of the project.</p>
Sales restrictions	<p>The token must not be distributed to entities or countries sanctioned under international sanctions lists.</p>
Issuance structurer	<p>Banco Atlántida El Salvador, S.A. 1ª Calle Poniente y Boulevard Constitución #3538, Colonia Escalón San Salvador CP, 1101 https://www.bancoatlantida.com.sv/ PSAD-0035 Designated contact person: Carlos Antonio Turcios Melgar (Executive President)</p>

	<p>Contact telephone number: +503 2267-4250 and +503 2267-4411</p> <p>Contact email: info@bancatlan.sv</p>
Digital Asset Service Providers	<p>Banco Atlántida El Salvador, S.A.</p> <p>1ª Calle Poniente y Boulevard Constitución #3538, Colonia Escalón San Salvador CP, 1101</p> <p>https://www.bancoatlantida.com.sv/</p> <p>PSAD-0035</p> <p>Designated contact person: Carlos Antonio Turcios Melgar (Executive President)</p> <p>Contact telephone number: +503 2267-4250 and +503 2267-4411</p> <p>Contact email: info@bancatlan.sv</p>
Digital Asset Certifier	<p>TR Capital, S.A. de C.V.</p> <p>Calle Cuscatlán, #4312, Col. Escalón, San Salvador, El Salvador.</p> <p>https://www.trcapital.net/</p> <p>CERT-0003</p> <p>Designated contact person: Héctor Ramón Torres Córdova</p> <p>Contact telephone number: +503 2538-6360</p> <p>Contact email: info@trcapital.net</p>
Digital Asset Custodian	<p>Banco Atlántida El Salvador, S.A.</p> <p>PSAD-0035</p> <p>Responsible for the custody and administration of digital assets issued under the BAES-NXX token. Its main function is to guarantee the security, traceability, and transparency of operations through the use of blockchain technology, complying with the applicable regulatory provisions established by the National Digital Assets Commission (CNAD).</p>
Main laws applicable to the issuance.	<p>Laws of the Republic of El Salvador:</p> <ul style="list-style-type: none"> • Constitution of the Republic. • Digital Asset Issuance Act • Commercial Code • Civil Code • Tax Code • Income Tax Law • Law on the Transfer of Movable Property and the Provision of Services • Commercial Registry Law • Law on the Registry of Movable Guarantees • Regulations on the Registry of Issuers and Issues

Important statements:

The issuer of the digital assets, Inversiones Globales Estratégicas, S.A. de C.V., assumes full responsibility for the content of this Material Information Document. This document does not constitute a certification of the quality of the security offered or the financial solvency of the Issuer. It is the sole responsibility of each investor to analyze, understand, and evaluate all of the information contained in this document before deciding to purchase BAES-NXX tokens.

Investors should bear in mind that digital assets are subject to risks of partial or total loss of value, may not be tradable on secondary markets or lack immediate liquidity, and that this offering does not constitute a general invitation to invest.

By subscribing to BAES-NXX tokens, the investor expressly agrees that:

1. The economic rights to any incomes before taxes generated from the commercialization of the ofibodegas that constitute the underlying asset of this issue will be administered by the Issue Administrator, who will act as Assignee and common representative of the token holders.
2. Banco Atlántida El Salvador, S.A., in its capacity as Administrator, once 100 percent of the issue has been placed, will propose to the token holders the election of their representative, and the administrator must mention the powers and duties of the representative; the representative will be deemed elected with the consent of at least 80 percent of the registered token holders. Token holders have the option of appointing the issue administrator as their representative.
3. The representative shall have the power to act on behalf of and for the account of the token holders, including:
 - Supervising compliance with the operational, financial, and regulatory conditions established in this issuance.
 - Managing incomes before taxes derived from the sale of the warehouses, in accordance with the agreed order of priority.Coordinating and executing, where appropriate, the distribution of economic benefits to token holders, provided that there are surpluses available and in accordance with the terms established in this Relevant Information Document (DIR).
4. In the event that there is a guarantee in favor of the tokenholders, the elected representative shall be responsible for its management, administration, and execution.

Likewise, in the event that the Issuer requires the establishment of a lien, assignment, or any additional commitment on the Project's income, it must notify the Issue Administrator, who, after analyzing the proposal and ensuring that this request will not be detrimental to the token holders, will notify their representative so that they can give their consent to the Issuer's request.

The authorization shall be expressly communicated and granted by the Tokenholders' Representative, and not by the Issuance Administrator, even if the latter coincides with the same legal entity.

This offer does not constitute an offer available in any jurisdiction where it would be considered illegal.

PARTICIPANTS

<p>Issuer</p>	<p>Inversiones Globales Estratégicas, S.A. de C.V. Address: Blvd. De Los Próceres, Torre Cuscatlán, Level 6, Office 4, Antiguo Cuscatlán, La Libertad Este, La Libertad. Website: https://www.inversionesglobalesestrategicas.com/ CNAD registration number: EAD-0012 Designated contact person: Jorge Alberto Parrillas Gómez Contact telephone number: (+503) 2521-6442 and (+503) 7018-0428 Contact email: administracion@inversionesglobalesv.com informacion.ige@gmail.com</p>
<p>Issue structurer</p>	<p>Banco Atlántida El Salvador, S.A. Address: 1ª Calle Poniente y Boulevard Constitución #3538, Colonia Escalón San Salvador CP, 1101 Website: https://www.bancoatlantida.com.sv/ CNAD registration number: PSAD-0035 Designated contact person: Carlos Antonio Turcios Melgar (Executive President) Contact telephone number: +503 2267-4250 and +503 2267-4411 Contact email: info@bancatlan.sv</p>
<p>Digital Asset Service Provider</p>	<p>Banco Atlántida El Salvador, S.A. Address: 1ª Calle Poniente y Boulevard Constitución #3538, Colonia Escalón San Salvador CP, 1101 Website: https://www.bancoatlantida.com.sv/ CNAD registration number: PSAD-0035 Designated contact person: Carlos Antonio Turcios Melgar (Executive President) Contact telephone number: +503 2267-4250 and +503 2267-4411 Contact email: info@bancatlan.sv</p>
<p>Digital Asset Certifier</p>	<p>TR Capital, S.A. de C.V. Address: Calle Cuscatlán, #4312, Col. Escalón, San Salvador, El Salvador. Website: https://www.trcapital.net/ CNAD Registration Number: CERT-0003 Designated contact person: Héctor Ramón Torres Córdova Contact telephone number: +503 2538-6360 Contact email: info@trcapital.net</p>
<p>Legal Advisor</p>	<p>Banco Atlántida El Salvador, S.A. Address: 1ª Calle Poniente y Boulevard Constitución #3538, Colonia Escalón San Salvador CP, 1101 Website: https://www.bancoatlantida.com.sv/ CNAD registration number: PSAD-0035</p>

	<p>Designated contact person: Carlos Antonio Turcios Melgar (Executive President)</p> <p>Contact telephone number: +503 2267-4250 and +503 2267-4411</p> <p>Contact email: info@bancatlan.sv</p>
External Auditor	<p>Alliance Accounting, S.A. De C.V.</p> <p>Address: Calle El Carmen y 17 Av. Norte, Edificio Kinetika, nivel 8, local 15-B, Distrito de Santa Tecla, Municipio de La Libertad Sur, Departamento de La Libertad</p> <p>Website: https://www.alliancegroupca.com/</p> <p>Designated contact person: Mario Mauricio Romero Carpio</p> <p>Contact telephone number: +503 2263-2960</p> <p>Contact email: mromero@alliancegroupca.com</p>

Experience and Functions of the Parties Involved in the Issuance

The issuance of the BAES-NXX token has involved the participation of key players with extensive experience in the field of digital and financial assets, who have assumed specific roles in the different stages of the process:

Inversiones Globales Estratégicas, S.A. de C.V. (IGE) - Issuer

- **Experience:** IGE is a company dedicated to the development of real estate projects, specializing in the marketing and management of real estate assets in El Salvador. The company is currently leading the development of NEXXUS Centro Empresarial, a complex of 60 industrial office-warehouses designed to meet the demand for logistics and production spaces.

Inversiones Globales Estratégicas is currently developing the Premier Zaragoza Project, which began on April 22, 2025, and is scheduled for completion on June 30, 2026. As of September 30, 49.71% of the project has been completed, with 50.29% remaining in the remaining months.

This project has been financed through the issuance of PRM1 tokens, which consist of future cash flows that will be generated from the sale of the 42 homes in the Premier Zaragoza project. These cash flows will represent the economic rights of investors, who will be able to participate in the distribution of net income, if any, based on the financial performance of the project.

Finally, the total supply of tokens in this issuance has been completely sold and now belongs to the investors in this issuance.

- **Specific functions:**
 - Management, execution, and general supervision of the NEXXUS Business Center project.
 - Progressive marketing of the 60 industrial warehouses that are part of the development.
 - Administration of the project's operational and financial flow.

Banco Atlántida El Salvador, S.A. - Digital Asset Service Provider

- **Experience:** Banco Atlántida El Salvador, S.A. is a financial institution duly registered and authorized as a Digital Asset Service Provider (PSAD-0035) by the National Digital Assets Commission (CNAD). It has a solid track record in the financial and technology sector and has developed specialized capabilities to structure digital asset issuances, manage their custody, and operate trading platforms based on blockchain technology.

- **Specific functions:**

- Comprehensive structuring of the BAES-NXX token issuance, in coordination with the Issuer.
- Specialized legal advice during the structuring and regulatory compliance process.
- Preparation and review of the Relevant Information Document (DIR) and other regulatory documents.
- Interaction with the CNAD and other competent authorities to ensure regulatory compliance.
- Custody and administration of BAES-NXX tokens, ensuring security and traceability.
- Enabling the technological infrastructure for the issuance, marketing, and eventual trading of the tokens.
- Supervision of the distribution of economic rights associated with the token, if any, in accordance with the terms of the issuance.

Banco Atlántida El Salvador, S.A.- Legal Advisor

- **Address:** 1ª Calle Poniente y Boulevard Constitución #3538, Colonia Escalón, San Salvador, CP 1101.
- **Website:** <https://www.bancoatlantida.com.sv/>
- **CNAD registration number:** PSAD-0035
- **Designated contact person:** Carlos Antonio Turcios Melgar (Executive President)
- **Contact telephone number:** +503 2267-4250 and +503 2267-4411
- **Contact email:** info@bancatlan.sv

Experience:

The legal department of Banco Atlántida El Salvador, S.A. has solid knowledge of the regulatory framework for digital assets in El Salvador, providing specialized advice on regulatory compliance, the legal structure of issuances, and financial contracts.

Banco Atlántida El Salvador, S.A., in its role as Legal Advisor, is limited exclusively to the legal structuring of the issuance of the digital assets described in this Material Information Document. Such advice does not comprise and should not be interpreted as a recommendation, analysis of suitability, tax, financial, accounting, regulatory, or investment advice for potential investors, as the latter are responsible for obtaining their own independent advice in relation to any aspect other than the legal structuring of the issuance.

Specific functions:

- Supervision of compliance with the legal provisions applicable to the issuance.
- Interfacing with regulatory authorities, ensuring the registration and approval of the issuance.
- Ensuring the integrity and alignment of the process with local and international regulations.

TR Capital, S.A. de C.V. - Issuance Certifier

- **Experience:** TR Capital is a leading firm in the certification of public offerings of digital assets, registered as CERT-0003 with the CNAD. It has participated in more than 85% of the issuances approved by the CNAD, excelling in certification and regulatory validation roles.
- **Specific functions:**

- Validation of terms and conditions for investors.
- Certification of regulatory compliance of the issuance.
- Review and certification of the Relevant Information Document (DIR) and other key documents.

Alliance Accounting, S.A. de C.V. - External Financial Auditor

- **Experience:** Alliance Group, S.A. de C.V. is an audit and business consulting firm with a regional presence, specializing in providing professional services in external auditing, tax advice, accounting, transfer pricing, and financial consulting. With more than 20 years of experience, Alliance Group has consolidated its reputation as a firm committed to high ethical and technical standards, offering comprehensive solutions to companies in various sectors in El Salvador and Central America.
- **Specific functions:**
 - Audit of the historical and projected financial statements of Inversiones Globales Estratégicas, S.A. de C.V.
 - Validation of the financial bases used in the issuance.
 - Issuance of audit reports to ensure transparency and investor confidence.

These entities collaborate to ensure that the issuance of BAES-NXX tokens is carried out with the highest standards of transparency, regulatory compliance, and security for investors.

4) GLOSSARY

This glossary has been developed to provide a general understanding of the terms used in the context of the public issuance of BAES-NXX digital assets. These definitions are not intended to serve as legal advice. For specific guidance or advice, it is recommended that you consult a qualified financial advisor.

1. **Digital Asset:** A digital representation of an asset that can be stored and transferred electronically using distributed ledger technology or blockchain.
2. **External Auditor:** Independent entity responsible for reviewing and verifying the financial statements and internal controls of a company or project to ensure accuracy and compliance with applicable laws.
3. **National Digital Assets Commission (CNAD):** Regulatory authority in El Salvador that oversees the issuance and management of digital assets, ensuring compliance with applicable laws.
4. **Smart Contract:** A computer program that executes automatically when certain predefined conditions are met, used to ensure the transparency and security of transactions on the blockchain.
5. **Custodian:** Financial institution responsible for the custody and management of the underlying assets that back the value of digital tokens, ensuring their security.
6. **Token Duration:** Period of time during which a token remains valid and tradable on the market. In some cases, tokens may have a specific expiration date.
7. **KYC (Know Your Customer):** Process of identifying and verifying the identity of customers using financial services, crucial for preventing fraud, money laundering, and other illegal activities.
8. **Decentralized Ledger:** Technology that allows the creation of an immutable record of transactions distributed across multiple nodes in a blockchain network, eliminating the need for a centralized intermediary.
9. **Secondary Market:** Platform where investors can buy and sell financial assets, such as BAES-NXX tokens, after the initial offering.

- 10. Digital Asset Public Offering:** Technical or commercial proposal of digital assets to the public for marketing or sale.
- 11. Digital Asset Service Providers (DASPs):** Authorized entities that provide services related to digital assets, such as custody, exchange, and trading of tokens.
- 12. Redemption:** Process by which investors can exchange their tokens for an equivalent value in fiat currency or other assets, under specific conditions.
- 13. Revenue Token:** A type of digital asset that grants its holder economic rights to the revenue generated by an underlying project or asset. This revenue may be variable and is based on the commercial exploitation of the digitized asset, such as sales, leases, or other forms of revenue generation.
- 14. Incomes before taxes:** These shall be understood as the income from the commercialization of the project's 60 ofibodegas, after deducting all costs and expenses directly associated with the development, including but not limited to: construction costs, urbanization, permits, marketing, professional fees, administrative and financial expenses, and any other disbursements necessary for the execution and completion of the project. This term may be used interchangeably with "economic benefits" for the purposes of defining the economic rights of BAES-NXX token holders.
- 15. Token Valuation:** Calculation of the market value of a token based on the performance of the underlying assets and other economic variables.

The definitions contained in this glossary are specific and applicable only to this Material Information Document (MID) related to the issuance of BAES-NXX tokens. These definitions should not be interpreted as applicable outside the context of this document or for other projects, issuances, or different legal purposes.

5) AFFIDAVIT

To the best of our knowledge and belief, and based on the information available to date, the information contained in the Relevant Information Document for the Offering submitted to the National Digital Assets Commission is correct, accurate, and complete, and does not contain any material omissions. Inversiones Globales Estratégicas, S.A. de C.V., will keep all information up to date and, in the event of any material change in the information provided or in situations affecting the issuance of the tokens, will communicate such information to investors and the competent authorities without delay, as required by applicable laws and regulations. **Annex I - Affidavit**

6) CERTIFIER'S REPORT

TR Capital, S.A. de C.V., is a company authorized by the CNAD as a Digital Asset Certifier under registration number CERT-0003. It is a Salvadoran company, incorporated on May 13, 2017, before the notary public Alfredo Alejandro Muñoz Rodas. It is registered in the Registry of Companies of the Commercial Registry under number 21 of Book 3776; with registration number 2017088178; and Tax Identification Number 0614-130517-102-0.

Attached to this Relevant Information Document is the complete report of the Certifier, together with all its considerations regarding the issuance of the BAES-NXX token. **Annex II - Certifier's Report.**

7) DESCRIPTION OF THE ISSUER

Corporate Profile

Inversiones Globales Estratégicas, S.A. de C.V. (IGE) is a Salvadoran company based in the District of Antiguo Cuscatlán, Municipality of La Libertad, Department of La Libertad, El Salvador. Formally incorporated on September 26, 2023, the company is registered in the Commercial Registry under number 113 of Book 4909 and has Tax ID number 0614-260923-102-6.

IGE is a real estate developer focused on strategic real estate projects, combining financial innovation and a sustainable approach to maximize the value of its developments. The company operates with a modern organizational structure that prioritizes efficiency and transparency, ensuring that its projects meet the highest standards in the real estate sector in El Salvador.

Vision and Purpose

IGE's purpose is to become a leader in the Salvadoran real estate market, promoting projects that foster sustainable economic development and generate value for its investors, customers, and communities.

Its vision is to position itself as a benchmark in the sector, developing innovative housing solutions that integrate advanced technology, sustainability, and a people-centered approach.

Current Situation and Financial Strategy

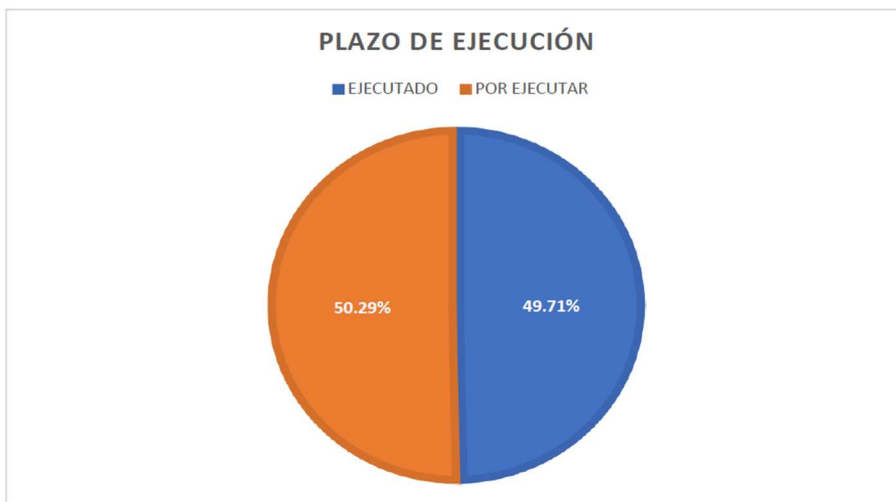
Inversiones Globales Estratégicas, S.A. de C.V. (IGE) is in a phase of strategic expansion with the development of multiple housing projects, including Premier Zaragoza and the recently launched Nexus project, both designed to maximize the value of its real estate assets and generate sustainable income through highly structured residential marketing models.

➤ **The Premier Zaragoza project**

Premier Zaragoza is an exclusive residential development located in the peaceful city of Zaragoza, in the department of La Libertad, El Salvador. This development offers contemporary 2- and 3-bedroom homes designed to provide comfort and security in a natural and accessible environment, with high-quality finishes and functional spaces that adapt to the needs of modern families.

This project has a contractual term of 342 calendar days from its start date, April 22, 2025, with a completion date of June 30, 2026. The status of the execution period is as follows:

Execution Period:



Premier Zaragoza Project Progress

Physical progress completed:

According to the actual physical execution during the period, a cumulative percentage of 6.00% has been achieved to date.

Scheduled physical progress

According to the Project Schedule, the scheduled percentage to be

executed to date is 8.60%.

Finally, the activities currently underway are as follows:

- Block adhesive
- Molding of mezzanine
- Mezzanine casting

- Foundation casting.

Total cumulative progress

When comparing the cumulative progress to date based on the program for the reporting period from July 1, 2025, to July 31, 2025.

PREMIER ZARAGOZA		
Avance Planificado vs Real		
Mes	% Planificado acumulado	% Real Acumulado
Sept-2025	6.00%	8.60%

Premier Zaragoza is an exclusive residential development located in the peaceful city of Zaragoza, in the department of La Libertad, El Salvador. This development offers contemporary 2- and 3-bedroom homes designed to provide comfort and security in a natural and accessible environment, with high-quality finishes and functional spaces that adapt to the needs of modern families.

Each home has large green areas, private parking, and access to amenities that promote a healthy lifestyle in contact with nature. The strategic location of Premier Zaragoza allows residents to enjoy the tranquility of a natural environment without sacrificing proximity to essential services such as educational centers, shops, and main access roads.

With a focus on the quality of life, safety, and well-being of its residents, Premier Zaragoza is an ideal option for those looking to invest in a home that combines modernity, comfort, and a privileged location.

For more information on the Premier Zaragoza project, please see the attached "Premier Zaragoza Project Progress Report", which can also be found at . You can also take a virtual tour of the project at the following web addresses:

IGE has adopted an innovative financial strategy based on asset tokenization, which allows it to diversify its sources of capital and optimize the company's financial structure. This strategy includes:

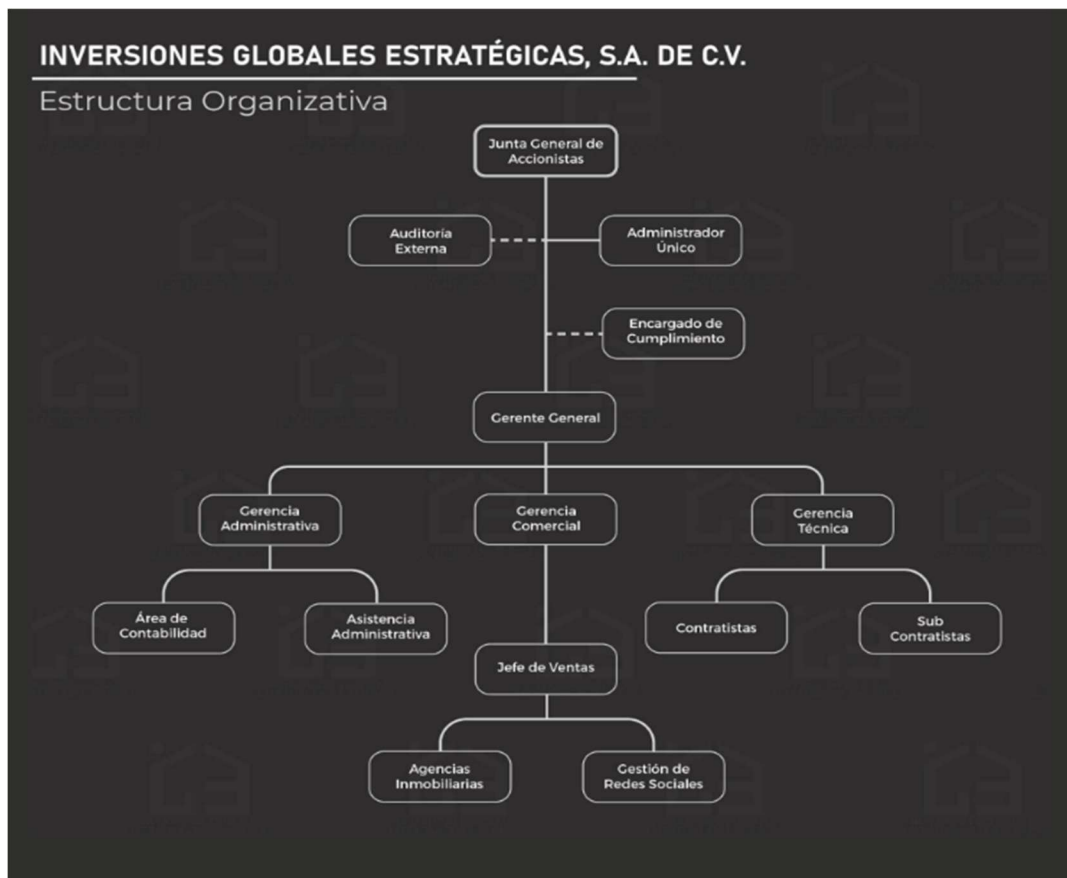
- **Efficient capital raising:** Direct access to financing through public token offerings for projects with high return potential.
- **Capital diversification:** Incorporation of digital instruments, allowing the participation of local and international investors.
- **Innovative management:** Use of blockchain technology to ensure transparency, traceability, and security in the administration of funds and distribution of profits.

Through this strategy, IGE reinforces its commitment to sustainable growth, financial modernization, and value creation for its investors, actively contributing to the transformation of the real estate sector in El Salvador.

Issuer	Inversiones Globales Estratégicas, S.A. de C.V.
Trade name	Inversiones Globales Estratégicas
Tax Identification Number	0614-260923-102-6
Address	Blvd. De Los Próceres, Torre Cuscatlán, Level 6, Office 4, Antigua Cuscatlán, La Libertad Este, La Libertad.
Legal Representative	Miriam Lissette Álvarez Molina
Phone	(+503) 2521-6442 (+503) 7018-0428
Email	administracion@inversionesglobalesv.com informacion.ige@gmail.com
Website	https://www.inversionesglobalesestrategicas.com/

Organizational Chart

The corporate structure at the time of issuance is described in the chart below.



The current organizational structure has been established based on the operational needs of Inversiones Globales Estratégicas, S.A. de C.V., seeking greater operational efficiency and higher quality real estate products offered to the Salvadoran market. In this regard, this structure is responsible for implementing all the processes and controls necessary to ensure the proper functioning of the company, as well as to guarantee the quality of the real estate projects developed to date, Premier Zaragoza and Nexus Centro Empresarial, and compliance with regulations and obligations to third parties (government entities, strategic partners, creditors, token holders, financial institutions, etc.).

The organizational structure is reviewed at least once a year to assess the need for updates, expansion, or ongoing improvements to ensure the proper functioning of the company.

Details about the management team

GENERAL SHAREHOLDERS' MEETING

- Marcela María Ibargüen Castillo de Thieme
- Monica Marcela Maria Ibarguen Castillo de Lippmann
- Adolfo Esteban Gómez García
- José Rodrigo Hurtarte Solis

The General Shareholders' Meeting is the highest authority of the Company. Its powers are those established in Articles 220, 223, and 224 of the Commercial Code.

SOLE ADMINISTRATOR

- Owner: Miriam Lissette Álvarez Molina
- Deputy: Jorge Alberto Parrillas Gómez

Currently appointed for a period of seven years, their general function is to manage the company's business and develop new investment projects in accordance with the guidelines established by the General Shareholders' Meeting.

They are responsible for:

- Overseeing the internal organization of the company;
- Opening agencies or branches;
- Appointing and removing managers and other executives or employees;
- Preparing and publishing financial statements;
- Calling shareholders to General Meetings;
- Proposing to the General Shareholders' Meeting the allocation of profits, the creation of reserves, and the distribution of dividends or losses;
- Represent the company in and out of court;
- Use of the company signature

EXTERNAL AUDIT

- Alliance Accounting, S.A. de C.V.

Plans and executes the company's oversight function in accordance with legal regulations, including, among others, the functions established in Article 291 of the Commercial Code; the Law Regulating the Practice of Accounting; International Auditing Standards; and any other legal regulations applicable to the company's operations.

COMPLIANCE OFFICER

- Owner: Jorge Alberto Parrillas Gómez
- Deputy: Miriam Lissette Álvarez Molina

To routinely monitor compliance with policies and procedures for the prevention of ML/TF/FPWMD, with a risk-based approach, and to implement controls and procedures that facilitate the detection of unusual transactions and the reporting of suspicious transactions; to submit reports on the management of money laundering and asset prevention to the General Shareholders' Meeting; to promote and coordinate

improvements or modifications to manuals and procedures for prevention in this area; respond in a timely manner to requests for information from the FIU, keeping records of these requests with the confidentiality established in current legislation; prepare and coordinate the implementation of the annual training plan; establish and coordinate the ongoing implementation of mechanisms to monitor transactions carried out by customers or counterparties during the course of the business relationship, in order to ensure that the transactions being executed are consistent with their risk profile; issue reports or opinions on the existence of ML/TF/FPWMD risks in the launch of new products, channels, and services of the company, or in modifications thereof, prior to their launch or implementation.

GENERAL MANAGEMENT

- JoseasMarcJosé Rodrigo Hurtarte Solis

Responsible for the strategic and operational management of the company, ensuring the fulfillment of financial, commercial, and operational objectives. Oversees the development of real estate projects, investment management, and relationships with clients, authorities, and strategic partners.

ADMINISTRATIVE MANAGEMENT

- Jorge Alberto Parrillas Gómez

Responsible for the efficient management of the company's financial, human, and operational resources. Oversees administrative functions, ensuring compliance with regulations and the optimization of processes for the development of real estate projects.

Responsible for coordinating personnel management, ensuring regulatory compliance and process optimization; negotiates contracts and supervises the acquisition of goods and services; coordinates the administrative management of offices, projects, general supplies, and various procedures before government institutions.

FINANCIAL AND COMMERCIAL MANAGEMENT

- Adolfo Esteban Gómez García

Responsible for the financial administration of the company, ensuring profitability and economic stability, as well as the design and execution of commercial strategies for the sale of real estate projects. His key role is to maximize return on investment while driving customer acquisition and market positioning.

TECHNICAL MANAGEMENT

- Gerardo Andy Ramírez Zarceño

Responsible for the planning, execution, and supervision of all operational activities related to the development of different projects. He guarantees efficiency in construction processes, resource management, and regulatory compliance, ensuring the timely and successful delivery of projects.

Contracting Policy for Project Execution

Within the framework of the BAES-NXX token issuance, clear and transparent contracting policies have been implemented to regulate the participation of the parties involved in the different stages of the process, including structuring, placement, and administration. These policies are designed to ensure regulatory compliance, the proper execution of their functions, and the protection of investors' interests.

Likewise, formal contracts have been signed with each of the parties involved in the issuance, detailing the obligations assumed by them. These obligations include:

- The correct structuring and design of the financial instrument.
- The placement of tokens through approved mechanisms.
- The efficient and transparent administration of the resources associated with the issuance.

For more details on the applicable policies and contracts signed, as well as the specific responsibilities of each party involved, please refer to **Annex III – Contracting Policies**.

Financial Statements

Inversiones Globales Estratégicas, S.A. de C.V. closed the fiscal year ending December 31, 2024, with a total share capital of USD \$1,137,000, according to the Audited Financial Statements included in **Annex IV - EEFF**. This document details the financial results for the year, as well as the composition of assets, liabilities, and equity, reflecting the economic and financial situation of the company at the end of the period.

Conflict of Interest

To ensure transparency and integrity in our operations, we declare that:

- No conflicts of interest have been identified among the members of our management bodies, partners, employees, and members of the National Digital Assets Commission (CNAD) in relation to the issuance of tokens.
- No transactions have been carried out between related parties that could compromise the impartiality of our activities.
- No conflicts of interest have been identified among the members of our management bodies, partners, employees, and participants in the issuance, including the Issuance Certifier and the Digital Asset Service Provider (PSAD).
- We affirm that there are no conflicts of interest in our organization with respect to this issuance.

Current Status of the Nexus Project

Exact Location of the Property

The Nexus Business Center real estate development will be strategically located in the district of San Juan Opico, municipality of La Libertad Centro, department of La Libertad, El Salvador. Its location will allow direct access to the Pan-American Highway (), the Claudia Lars roundabout, and other important logistics routes, facilitating quick connections to the main logistics routes in the center and west of the country.

- Projected address: Cantón Sitio del Niño, Calle Principal and Calle a Metalúrgica Sarti, District of San Juan Opico, Municipality of La Libertad Centro, Department of La Libertad. With direct access to the Pan-American Highway, 200 meters from the Claudia Lars roundabout, district of San Juan Opico, municipality of La Libertad Centro, department of La Libertad, El Salvador, C.A.
- Total land area: 43,747.67 square meters.
- Proximity to key points:
 - Just 3 minutes from the Claudia Lars roundabout, one of the most important roads in the logistics routes of the central and western regions of El Salvador.
 - 45 minutes from San Salvador, allowing quick access to commercial and corporate areas.
 - Close to shopping centers, residential and industrial areas, convenience stores, and gas stations, providing accessibility and connectivity for various economic activities.

Current Status of Development and Facilities

Nexus Business Center is a project in the final stages of planning and development, designed to offer a complex of office warehouses, combining modernity and accessibility in an area with high potential for economic growth.

The project is currently in the construction permit phase before the Directorate of Land Use Planning and Construction (DOT), having completed the feasibility phase before the aforementioned Directorate, with final progress in defining the architectural design and marketing strategy.

Development Features

- Each office warehouse will have an average total area of between 585m² for type A warehouses and 660m² for type B warehouses, distributed between storage space, parking, and office floor space.
- The design will include:
 - An 8-meter ceiling height, allowing for greater storage capacity;
 - 9.50 m ridge height and monitor in the roof structure for better air circulation and environmental control;
 - Greater logistical efficiency, security, and environmental control with a 5.92 x 6.90 m curtain
 - Closed-circuit cameras, visitor parking, access gate, and private security.

Infrastructure and Legal Security

- The land is currently encumbered by a mortgage in favor of Banco Atlántida El Salvador, S.A., as collateral for the bank financing that Inversiones Globales Estratégicas, S.A. de C.V. has contracted with the bank for the development of the Premier Zaragoza residential project.

Visual Elements of the Project

To enhance transparency and provide greater clarity to investors, the commercial presentation of the project will include:

- Images of the architectural design.
- Renders of the planned office warehouses.
- Location and connectivity maps.

These elements will allow the value proposition of Nexus Business Center to be visualized as an investment opportunity in the real estate sector, subject to its successful development and commercialization.

Current Status of Permits for the Nexus Centro Empresarial Project

According to the Law on the Creation of the Directorate of Land Use Planning and Construction and its regulations, the procedures for building permits are currently divided into three main phases:

- i) Feasibility phase;
- ii) Permit granting phase; and
- iii) Follow-up phase.

The Nexxus Business Center project is currently in the final stages of the feasibility phase, having obtained the following resolutions:

1. Rainwater qualification, line, and feasibility;
2. Well exploration permit for own drinking water supply;
3. Environmental categorization (resolution prior to obtaining the project's environmental permit);

The following procedures are currently underway as part of the feasibility phase:

1. Cultural assessment of the property (awaiting resolution from the DOT);

To complete the feasibility phase, documentation related to the following procedures is expected to be submitted in the first week of November:

1. Environmental permit (as required by environmental categorization);
2. Fire protection system certifications;
3. Feasibility of installing an individual sewage treatment system and gray water with soil infiltration;
4. Road review and zoning; and
5. Subdivision permit.

Once these procedures have been completed, the permit granting phase will begin, for which the final review of designs (architectural, plumbing, electrical, structural) is already underway.

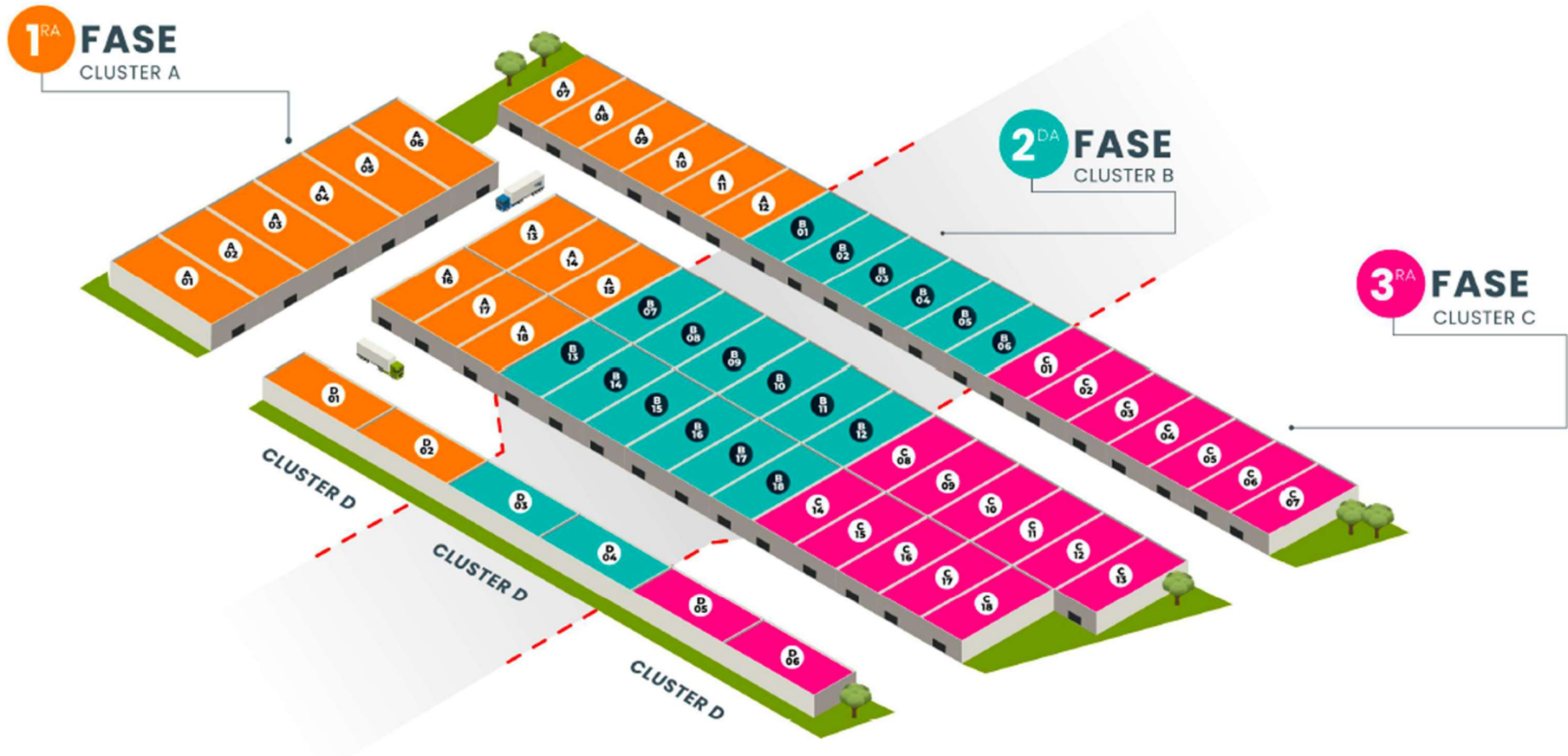
About the property:

Currently, the land located in Cantón Sitio El Niño, Calle Principal, where the project is being developed, under registration number 30370654-00000, is encumbered by Banco Atlántida El Salvador, S.A.

Nexus Master Plan



Marketing phases



BODEGA TIPO A

MEZANINE + PERSONALIZACIÓN

\$(COSTO ADICIONAL)

54 UNIDADES

- **PARQUEO:** 6 UNIDADES, 75 M²
- **TERRENO:** 525 M²
- **ENTRE PISOS OFICINA:** 60 M²
- **FRENTE Y FONDO :** 15M X 30M, 450 M²
- **ALTURA A HOMBRO:** 8.00 mts
- **ALTURA A CUMBRERA:** 9.50 mts
- **ALTURA FACHADA:** 10.0 mts



BODEGA

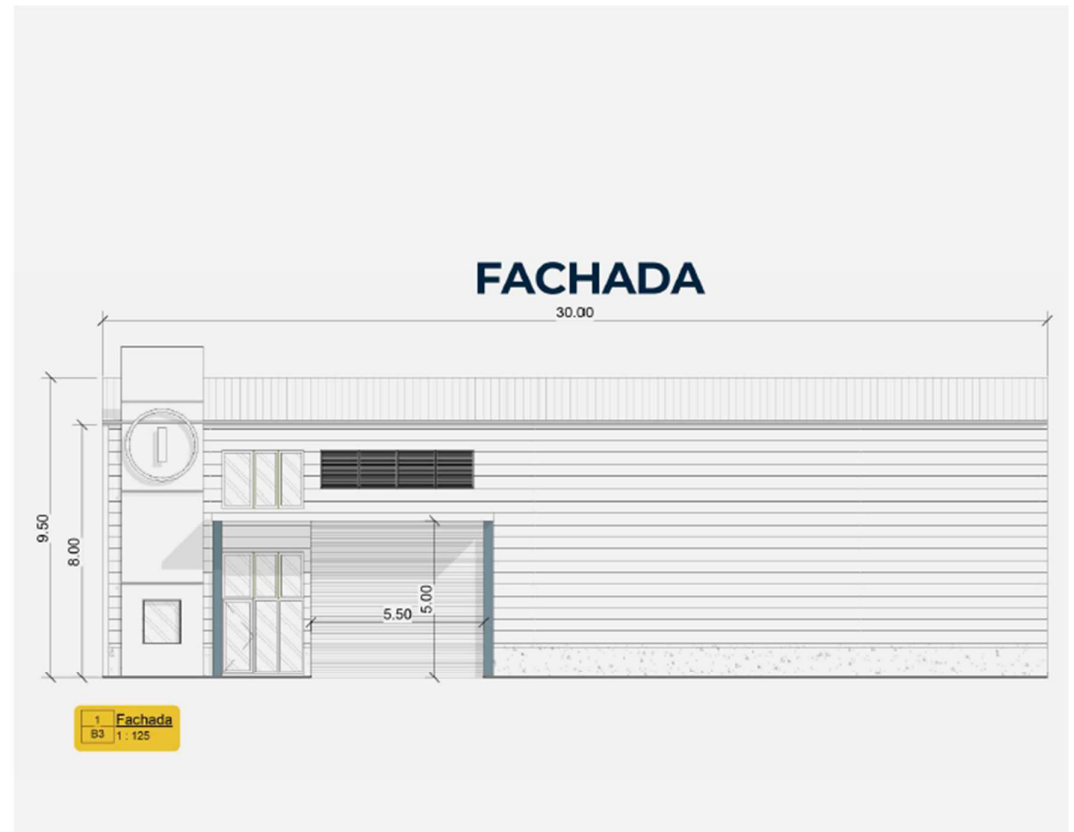
TIPO B

MEZANINE + PERSONALIZACIÓN

⌘ (COSTO ADICIONAL)

6 UNIDADES

- **PARQUEO:** 12 UNIDADES, 150 M²
- **TERRENO:** 600 M²
- **ENTRE PISOS OFICINA:** 60 M²
- **FRENTE Y FONDO :** 30M X 15M, 450 M²
- **ALTURA A HOMBRO:** 8.00 mts
- **ALTURA A CUMBRERA:** 9.50 mts
- **ALTURA FACHADA:** 10.0 mts



8) DESCRIPTION OF THE PUBLIC OFFERING

Introduction

This Public Offering of Digital Assets corresponds to the issuance of the BAES-NXX token, promoted by Inversiones Globales Estratégicas, S.A. de C.V. (IGE), in its capacity as authorized Issuer. This issuance is governed by the legal framework established by the Digital Assets Issuance Law of El Salvador and has been registered with the National Digital Assets Commission (CNAD) in accordance with current regulatory procedures.

The BAES-NXX token is an income-generating digital asset that grants its holders proportional economic rights to the incomes before taxes generated by the sale of units in the NEXXUS Centro Empresarial project, an industrial complex of 60 office-warehouses located in the District of San Juan Opico, Municipality of La Libertad Centro, Department of La Libertad. Applicable income includes only the amounts actually received by the Issuer as a result of the sale of the warehouses, less the costs directly attributable to the development, promotion, and marketing of the project.

This issuance does not constitute debt or generate a contractual obligation of fixed payment on the part of the Issuer. Instead, it enables the proportional participation of investors in the incomes before taxes generated by the project, in accordance with the terms established in this Document.

Each BAES-NXX token will have a nominal value of ONE UNITED STATES DOLLAR (USD \$1.00), with a total and minimum issue amount of FOUR MILLION DOLLARS (USD \$4,000,000.00). The reimbursement and settlement of economic rights will be determined by the market value of the warehouses sold.

The economic rights derived from the token will be managed and distributed through smart contracts deployed on the Algorand blockchain, with confirmation times of less than 3 seconds per block and reduced transaction costs. This technological infrastructure will be enabled and administered by Banco Atlántida El Salvador, S.A., in its capacity as Issuance Structurer, Digital Asset Service Provider (PSAD-0035), and Custodian of BAES-NXX Tokens.

The offering is aimed at local and international investors, providing a transparent, efficient, and regulated way to participate in the value generation of the NEXXUS project.

Issue amount

USD \$4,000,000.00 (FOUR MILLION UNITED STATES DOLLARS)

This issuance of digital assets for a total amount of USD \$4,000,000. The main objective of this issuance is to consolidate an efficient, robust financial structure aligned with the nature of the real estate project, maximizing the technical and economic viability of the development.

Definition of the Issue Amount

The amount of USD \$4,000,000.00 was determined based on a detailed analysis of the capital requirements needed to cover the different phases of the NEXXUS project, from the execution of the work to the marketing of the office-warehouses. Unlike other financial structures that depend on the discounting of future cash flows, this issue is conceived as a direct capital contribution from the partners through a digital mechanism, allowing for an orderly injection of funds to cover the project's requirements.

The amount was determined based on three fundamental factors:

1. Identification of the Costs Required for Development

The costs associated with the execution of the project were evaluated, including:

- Structural work and urbanization infrastructure for the industrial complex.
- Acquisition of materials, hiring of labor, and technical supervision.
- Permits, building licenses, studies, and mandatory insurance.
- Costs associated with complementary financing.

2. Complementary Financing Structure

The project includes a funding scheme consisting of:

- Issuance of tokens for USD \$4,000,000.00, as a digital participation mechanism backed by development results.

This financing will allow the work to proceed in a timely manner, maintaining financial balance and reducing operational risk.

Objectives and Application of Funds

The funds obtained through the placement of tokens will be used primarily for:

- **Execution of works:** General infrastructure, construction of warehouses, maneuvering streets, parking lots, treatment plant, and access gate.
- **Preparation for commercialization:** Adaptation of common areas, design of institutional image, and commercial positioning strategies.
- **Complement to institutional investment:** Ensuring proper budget execution. **Justification of the Issue Amount**

The figure of USD \$4,000,000.00 reflects a prudent and well-founded estimate, which responds to the need to supplement institutional financing with venture capital from the promoters, thus ensuring:

- The financial continuity of the project from its initial stage to its commercial maturity.
- A balanced capital structure that favors profitability without compromising the solvency of the development.
- The alignment of incentives between token holders, promoters, and institutional investors.

Conclusion

In summary, the amount of the issuance has been defined as the key capital contribution to ensure the execution of the NEXXUS project. This issuance will allow promoters to structure a modern, transparent financial vehicle aligned with best practices in real estate development and capital raising in digital assets.

Underlying Assets

The underlying asset of the BAES-NXX token issuance consists of the future cash flows that will be generated from the sale of the 60 office warehouses that make up the NEXXUS Business Center project. These cash flows represent the economic rights of investors, who will be able to participate in the distribution of incomes before taxes, if any, according to the actual financial performance of the project.

The project's incomes before taxes will be determined based on the total income obtained from the sale of the warehouses, after deducting all costs directly associated with their construction, development, marketing, and priority financing. Deductible items include, among others:

- Construction costs: materials, labor, technical supervision, and urbanization.
- Operating and administrative costs of the development.
- Permits, technical studies, and professional fees.
- Marketing and sales expenses.
- Financial costs. Investor participation will be subject to the existence of financial surpluses after fulfilling all priority obligations of the project. If incomes before taxes are generated, they may be distributed proportionally among BAES-NXX token holders, in accordance with the terms of the issue and the distribution policy established by the Issuer.

This structure allows investors' economic rights to be directly linked to the commercial success of the project, aligning their interests with the operational and financial performance of the real estate development.

Key points supporting financial reasonableness

To support the financial reasonableness of the BAES-NXX token issuance, structured by Inversiones Globales Estratégicas, S.A. de C.V. (IGE), various elements have been considered that support the generation, stability, and traceability of the income derived from the NEXXUS Centro Empresarial project. This issuance is backed by incomes before taxes derived from the sale of 60 office warehouses located in the District of San Juan Opico, Municipality of La Libertad Centro, Department of La Libertad. The most relevant factors are detailed below:

1. Legal certainty of the commercial structure and viability of the project

IGE is developing the NEXXUS project on land it owns, which is duly registered, guaranteeing legal and operational certainty regarding the underlying asset. The sale of the real estate units is subject to a pre-sale and progressive delivery model, backed by a structured technical-financial development plan. Likewise, the project has high demand potential due to its strategic location in a consolidated logistics and industrial cluster.

2. Revenue predictability and cash flow diversification

The BAES-NXX issue is based on the sale of multiple office-warehouses, which mitigates individual risks per buyer. In addition, sale prices have been set based on the target market, and a progressive revenue curve is expected during the term of the issue.

3. Prioritization of obligations and protection of token holders

The financial structure of the project establishes a clear priority for the use of gross revenues generated by the sale of the office-warehouses. This hierarchy includes:

- Priority fulfillment of IGE's credit obligations to financial institutions;
- Coverage of administrative, legal, tax, and operating costs, including tokenization, custody, marketing, and supervision expenses;
- And, only after these obligations have been settled, the proportional distribution of incomes before taxes to BAES-NXX token holders.

4. Additional participation through market value

Investors who hold their tokens until the end of the issue may benefit from a settlement based on the market value of the units sold, provided that there are available cash flows. This mechanism directly links the token's profitability to the actual performance of the project.

5. **Strategic Alignment with the Issuer's Portfolio**

IGE has a track record of developing real estate projects such as Premier Zaragoza and NEXXUS, which reinforces its operational experience and commitment to the successful execution of the portfolio. The diversification of the real estate business and its expansion strategy into the industrial segment reinforce the viability of the project and the rationality of the issuance as a complementary financing mechanism.

Description of the Token Price

To assess the financial feasibility of the NEXXUS Business Center project, a detailed projection has been prepared of the estimated income and expenses derived from the sale of the 60 office-warehouse units that make up the underlying asset of this issue. **Annex V – Financial Projections** presents the projected income statement, balance sheet, and cash flow, which provide a comprehensive view of the expected financial performance over the entire term of the issue.

This issue does not contemplate a fixed interest rate or establish a contractual obligation for periodic payment by the Issuer. Instead, it grants BAES-NXX token holders the right to participate in the distribution of available incomes before taxes, calculated as the remainder once all financial, operational, regulatory, and contractual obligations associated with the development and commercialization of the project have been covered.

The distribution of economic benefits will be made at the end of the term of the issue, provided that there is net cash flow available, which must be validated by an independent external auditor. This report will be reviewed by the Issue Administrator, Banco Atlántida El Salvador, S.A., who will verify the availability of funds in accordance with the established order of priority. If, at the close of the issue, sufficient net income has not been generated, no distribution will be made.

Definition of available incomes before taxes

Available incomes before taxes shall be understood to be the total cash flows actually received by the Issuer as a result of the sale of units of the NEXXUS project, less the following deductions:

- Payment of secured financial obligations;
- Direct and indirect costs associated with the construction, marketing, operation, and administration of the project;
- Regulatory, tax, legal, and maintenance expenses;
- Costs associated with the structuring, tokenization, custody, and management of the issuance;
- Any other priority contractual commitments established within the framework of the project.

This structure ensures that the economic rights of BAES-NXX token holders are backed exclusively by actual and available cash flows derived from the project's performance, aligning their profitability with the operational and commercial success of NEXXUS.

About the Income Statement

The projected Income Statement for the BAES-NXX token issuance presents a detailed breakdown of the estimated revenues, costs, and profits derived from the commercialization of the NEXXUS project's ofibodegas units. This document is an integral part of **Annex V – Financial Projections**, and is complemented by the projected Balance Sheet and Cash Flow Statement, providing a comprehensive view of the expected financial performance of the issuance.

The main items that make up the income statement are described below:

- **Revenue from bank disbursements:** This represents the projected gross revenue from the sale of the

NEXXUS project units. This revenue constitutes the economic basis on which the net profits that may be distributed to BAES-NXX token holders at the end of the issuance will be determined.

- **Selling costs:** These correspond to the costs directly associated with the construction and marketing of the real estate units. They include costs for materials, construction, permits, supervision, and other expenses attributable to the delivery of the office warehouses.
- **Tokenization and structuring expenses:** These include costs related to the issuance of the BAES-NXX token, such as structuring services, use of blockchain technology, regulatory registration with the CNAD, preparation of the Relevant Information Document (DIR), technology administration, and other services provided by the PSAD.
- **Structuring and administration fees (BAES):** Payments agreed with Banco Atlántida El Salvador, S.A., in its capacity as Structurer, Custodian, and Administrator of the Issue. These fees cover strategic and operational support functions throughout the life cycle of the digital instrument.
- **Operating profit and net profit:** These reflect the financial results of the project after deducting all operating and administrative costs. These figures allow for an assessment of the Issuer's ability to generate net cash flows at the end of the issuance.
- **Accumulated profits:** These represent the net surplus that will be consolidated throughout the project and which, at the end of the token's term, may be distributed proportionally among BAES-NXX holders, in accordance with the terms set forth in this Document.

This projected income statement, together with the other financial statements, provides a solid basis for investors to understand the economic logic of the NEXXUS project, analyze the generation of accumulated profits, and make informed decisions about their participation in this issuance.

About the Balance Sheet

The projected Balance Sheet of the issuer Inversiones Globales Estratégicas, S.A. DE C.V. reflects the financial structure of the NEXXUS Business Center project over the entire horizon of the BAES-NXX token issuance, allowing investors to assess the financial health, equity strength, and value generation capacity of the project. This balance sheet is accompanied by the projected Income Statement and Cash Flow Statement, providing a comprehensive view of the estimated financial performance.

1. Assets

- **Cash and Cash Equivalents:** Represents available liquid resources, derived mainly from the sale of real estate units, and used to meet the project's operational and financial obligations.
- **Land:** Corresponds to the value of the land on which the NEXXUS project is being developed. It constitutes a strategic asset that provides economic support to the overall structure of the project.
- **Assets under Construction:** These reflect the progress of the development of the office warehouses during the construction period. This item constitutes the central component of non-current assets while the project is underway.
- **Other Assets:** Includes items necessary for the implementation of the project that are not part of the physical development, such as licenses, technical studies, and pre-operating expenses.
- **Disclaimer:** Represents an accounting adjustment to reflect costs capitalized in the asset that will be subsequently recovered through the sale of units. This item seeks to adequately recognize the net value of assets under development.
- **Total Assets:** Sum of current and non-current assets, providing a consolidated view of the economic value managed by the issuing company.

2. Liabilities

- **Accounts Payable – Reserves:** Obligations for amounts received from customers as unit reservations, which will be settled once the final sales are formalized. This item is key to managing anticipated cash flow.
- **Long-Term Loan (LP):** Bank financing contracted to complete the development of the project. This loan has priority of payment and constitutes one of the pillars of the model's financial leverage.
- **Total Liabilities:** Sum of short- and long-term obligations, reflecting the level of indebtedness and enforceable commitments faced by the issuer throughout the development of the project.

3. Equity

- **Share Capital:** Contributions made by the partners, which strengthen the Issuer's equity base and improve its solvency profile with third parties.

Share capital is calculated using the same account separation logic used for the distribution of assets. This methodology consists of determining the proportion of assets under construction corresponding to the Nexxus project in relation to total assets under construction, and using this percentage to apportion the common accounts. The total share capital of the company amounts to **\$4,177,200.00**, of which, after apportionment, it is assumed that **\$456,604.00** corresponds to the Nexxus project.

- **Participation Token:** Represents the funds raised through the public issuance of the BAES-NXX token, structured as an income instrument. This item reflects the proportional share of investors in the incomes before taxes generated at the end of the project's execution.
- **Accumulated Profits:** Accumulated net result of the project, which will be distributed at the end of the issuance, in accordance with the terms and conditions of the BAES-NXX token. This component reflects the effective generation of economic value over time.
- **Total Equity:** Sum of capital contributions, resources raised via tokenization, and retained earnings. A solid equity structure guarantees the financial resilience and compliance capacity of the project.

Importance of the Balance Sheet

The projected balance sheet allows investors to clearly assess the liquidity, leverage, equity backing, and financial sustainability of the NEXXUS project. The proper classification of assets and liabilities, together with the inclusion of tokens as an equity component, ensures transparency and accounting traceability, in compliance with El Salvador's Digital Asset Issuance Law.

About Cash Flow

The Projected Cash Flow Statement for the NEXXUS Business Center project, developed by Inversiones Globales Estratégicas, S.A. DE C.V., presents a consolidated view of cash behavior over the entire execution horizon, facilitating the analysis of liquidity, funding, and financial sustainability of the project backed by the issuance of the BAES-NXX token. The flow is structured into three main sections: operating, investment, and financing activities, allowing verification that the projected model has sufficient resources to meet its financial commitments and objectives.

1. Surplus for the Year

This corresponds to the projected net result for the accounting period, i.e., the accumulated profit after deducting all costs and expenses for the year. This surplus reflects the project's ability to generate economic value over time.

The main adjustments associated with investments in non-current assets are detailed below:

- **Land:** Initial disbursement corresponding to the acquisition of the land on which the real estate development is being carried out. This represents a significant cash outflow in the early stages of the project.
- **Assets under construction:** Projected disbursements for the physical construction of the office-warehouses and other components of the complex. This constitutes the main outflow of capital during the construction phase.
- **Other Assets:** These include additional investments in licenses, technical studies, permits, or other assets necessary for the operation of the project.
- **Disclaimer:** Accounting adjustment for the capitalization of certain operating expenses, which is recorded as a non-recurring expense.

2. Operating Cash Flow

Includes cash inflows and outflows associated with the operational functioning of the project, including:

- **Loan Payable:** Represents the obtaining of long-term financing that complements the project's resources. Its income constitutes a key source of liquidity for execution, while its future amortizations will be recorded as financial expenses.
- **Reserves Payable:** Records the receipt of advance payments from customers for unit reservations. These inflows allow for partial financing of the works or coverage of operating costs, but must be reconciled against final sales in the future.

Net operating cash flow results from the combination of these inflows and outflows and determines the availability generated directly by business activity.

3. Investment Flow

Reflects capital contributions made by shareholders and investors through the issuance of tokens:

- **Share capital:** Contributions made by the founding partners of the company, which strengthen the financial backing of the project and partially cover the initial phases of implementation.

The share capital is calculated using the same logic of account separation used for the distribution of assets. This methodology consists of determining the proportion that the assets under construction corresponding to the Nexus project represent in relation to the total assets under construction, and using this percentage to apportion the common accounts. The total share capital of the company amounts to **\$4,177,200.00**, of which, after apportionment, it is assumed that **\$456,604.00 corresponds** to the Nexus project.

- **Participation Token:** Income derived from the public offering of the BAES-NXX token, which is a key source of funding for the completion of works, the repayment of financing, and the distribution of profits at the close of the offering.

4. Financing Flows

This section shows the net cash flow for each accounting period, including:

- **Net Flow:** Result of the sum of the three previous blocks (adjusted surplus + operation + investment). It reflects whether the project has generated or consumed cash in the period evaluated.
- **Initial Cash:** Cash balance available at the beginning of the period, from previous funding, contributions, or unused accumulations.
- **Final Cash:** Result of adding the net flow to the initial cash, representing the projected liquidity position at the end of the fiscal year.

Importance of Projected Cash Flow

This financial statement is crucial for verifying that the NEXXUS project has a balanced financial structure capable of sustaining operational execution without incurring liquidity mismatches. The combination of advance sales revenue (reserves), equity contributions, and resources raised through tokenization allows the issuer to finance development, meet its debt obligations, and generate surpluses that will be distributed to BAES-NXX token holders at the end of the term.

Token guarantees

The issuance of BAES-NXX tokens is backed by an economic rights assignment agreement, providing an additional security measure for investors.

The future cash flows generated by the development and commercialization of the NEXXUS Business Center project's office warehouses constitute the source of income for the holders of these tokens.

Throughout the term of the issuance, these flows will be used exclusively to fulfill the established obligations, reinforcing the confidence and traceability of the financial model.

Contractual Restrictions to Ensure Underlying Asset Flows

In order to preserve the economic viability of the issuance and protect the economic rights of BAES-NXX token holders, Inversiones Globales Estratégicas, S.A. DE C.V. will implement a set of contractual restrictions aimed at ensuring the proper execution of the NEXXUS Business Center project, the effective commercialization of the office warehouses, and the proper management of the income generated.

These provisions seek to mitigate operational, contractual, and financial risks that could compromise the source of income generation during the term of the instrument, as well as to protect the process of delivering economic benefits to BAES-NXX token holders, which will occur at the end of the issuance and once all financial obligations to the bank have been settled.

1. Financial Restrictions

- **Prohibition on new charges on project revenues:** The Issuer undertakes not to create additional liens, assignments, or commitments on the revenues derived from the commercialization of the project without the prior authorization of the creditor financial institution and the Issue Administrator.

2. Restrictions on Real Estate Assets

- **Prohibition on unauthorized disposal:** Real estate units may not be transferred, pledged as collateral, or disposed of outside the authorized commercial process if this interferes with the recovery of expected income. Any change in sales policy must be approved by the Administrator.
- **Preservation of projected value:** The Issuer undertakes to market the units at prices not lower than those established in the financial model, unless justified in writing. Substantial discounts that compromise the generation of projected cash flows shall not be permitted.

3.

Covenants

To Do:

- Diligently execute the construction and marketing plan in accordance with the approved schedule.
- Keep the Issuer Administrator and the bank creditor informed of the financial, technical, and commercial progress of the project.
- Timely fulfill the obligations arising from the bank loan agreement.
- Submit audit reports on the use of funds.
- Generate monthly financial statements for the Company.
- Submit audited financial statements annually.
- Comply with any request made by the National Digital Assets Commission (CNAD).

Do Not Do:

- Do not use BAES-NXX token resources for purposes other than those authorized in the financial model.
- Not to tax, assign, or compromise the income generated by the development and future commercialization of the real estate units with third parties in a manner that affects compliance with the obligations of the issuance.
 - To ensure compliance with the above, an Account Management Agreement will be signed between the Issuer and the Issuance Administrator, the purpose of which will be to manage the bank accounts opened at Banco Atlántida El Salvador, S.A., which will handle the cash flows from the token issuance, the marketing of Digital Assets, and their operation.
- Not to alter the contractual conditions of the project or the profit distribution plan without the authorization of the bank and the Administrator.
- Not to perform any acts that jeopardize the fulfillment of the loan or the future availability of benefits for token holders.

Waivers:

- In the event of a breach by the Issuer, the PSAD shall formally notify such breach and grant a period of thirty (30) business days from the date of notification for the Issuer to remedy or regularize the breach. If this period expires without the breach having been corrected, the PSAD shall be entitled to declare an Event of Default and exercise its rights in accordance with the provisions of this Document.

4. **Supervision and Consequences**

Compliance with these restrictions will be supervised by the Issue Administrator, who may require periodic reports, validate progress, and issue corrective recommendations. In the event of substantial non-compliance, the Administrator may request the execution of the issue guarantee in order to protect the interests of the token holders.

Additional Safeguard and Control Measures for the BAES-NXX Issuance

In order to reinforce confidence in the BAES-NXX token issuance and ensure proper and transparent management of the economic flows derived from the NEXXUS Centro Empresarial project, Inversiones Globales Estratégicas, S.A. DE C.V. will implement the following additional control and safeguard measures:

1. External Audits:

The Issuer undertakes to conduct semi-annual external audits to verify compliance with the obligations arising from the issuance and to ensure that the income generated by the development and marketing of the office warehouses is used exclusively to fulfill the commitments to BAES-NXX token holders.

These audits will focus on:

- The proper management of cash flows.
- The proper allocation of income in accordance with the provisions of the Economic Rights Assignment Agreement.

2. Technological Traceability and Operational Security:

The BAES-NXX issuance will be supported by a technological infrastructure based on blockchain technology, which allows for the recording and verification of relevant operations associated with the issuance, such as placement, registration of holders, and distribution of benefits. This infrastructure guarantees traceability, integrity, and security throughout the token's operating cycle.

Likewise, the profit distribution processes will be mediated by smart contracts, which will automatically execute the agreed conditions once the previously established parameters have been met, such as the effective availability of net funds. This automation reduces the risks of interpretation, manipulation, or discretion in the administration of the issuance.

Minimum and Maximum Amounts of the Issuance

The minimum purchase amount in the main offering of BAES-NXX tokens will be USD \$1.00 (ONE UNITED STATES DOLLAR), equivalent to the acquisition of a single token.

The total amount of the issuance has been set at a maximum of USD \$4,000,000.00 (FOUR MILLION UNITED STATES DOLLARS). However, for the issuance to be considered valid and executable, a minimum placement amount of USD \$4,000,000.00 (FOUR MILLION UNITED STATES DOLLARS) has been determined.

During the placement period, the funds raised will be held in a segregated environment within the technological infrastructure of the authorized Digital Asset Service Provider (DASP), Banco Atlántida El Salvador, S.A. The Issuer will not have access to these resources until compliance with the minimum placement amount has been verified, thus ensuring the protection of investors and compliance with the terms of the offering.

The placement process will have a term of no more than six calendar months to reach this minimum amount. If the minimum placement is not achieved at the end of this period, an automatic reimbursement mechanism will be activated, through which investors will receive a full refund of the capital contributed.

Refund Mechanism in Case of Failure to Reach the Minimum Amount

If, at the end of the placement period, the minimum amount of USD \$4,000,000.00 is not reached, the offer will not take effect and the initial participants will be fully reimbursed for the capital contributed, in accordance with the terms and conditions set forth in the Relevant Information Document (DIR). This mechanism ensures that the project will only be executed if it has the full financing required for its development.

The reimbursement will not include returns, given that the issue will not have come into operation and no economic flows will have been generated.

To ensure the transparency and security of the process, the PSAD will manage the return of funds using the following procedure:

1. Notification from the Administrator:

The Administrator will formally notify the issuer that the minimum amount required within the stipulated six-month period has not been reached. This notification will mark the start of the refund process.

2. Notification to Token Holders:

The issue administrator will inform token holders that it was not possible to reach the minimum amount through the trading platform. The notification will include details of the process and the estimated timeline for refunds.

3. Transfer of Funds:

The Administrator will transfer the funds necessary to reimburse 100% of the capital invested to each token holder to the trading platform. This reimbursement will be made within a period of no more than 30 business days from the notification to token holders.

4. PSAD Confirmation:

The Digital Asset Service Provider (DASP) will notify the issuer that the reimbursement process has been 100% completed. Additionally, token holders will receive a receipt certifying the full return of their investment.

5. Platform Registration:

The entire reimbursement process will be recorded on the blockchain platform used for the issuance, providing traceability and immutability of transactions related to the refund.

This scheme ensures that investors are protected against possible contingencies related to the placement of the issuance, reinforcing transparency and confidence in the Polygon A Project.

Access to secondary markets and flexibility for investors

The design of the issuance includes the possibility of trading on secondary markets, enabled through the platform of Banco Atlántida El Salvador, S.A. This provides liquidity to investors, allowing them to flexibly manage their holdings during the term of the issuance.

This mechanism is aligned with best practices for investor protection, ensuring responsible management of resources and reinforcing confidence in the issuance of BAES-NXX tokens and in the viability of the NEXXUS Business Center project.

Token Owner Rights

BAES-NXX token holders will acquire economic rights to the incomes before taxes generated from the commercialization of the industrial warehouses of the NEXXUS Business Center project. Each BAES-NXX token will have a face value of USD \$1.00 (ONE UNITED STATES DOLLAR) and will represent a proportional fraction of the incomes before taxes, if any, obtained at the close of the commercial execution of the project.

Incomes before taxes will be determined once the marketing process for the units has been completed and will be subject to the availability of liquid flows, in accordance with the process and conditions established in this Material Information Document. This issue does not grant a fixed interest rate or guarantee minimum payments, as returns will be directly conditioned on the operational and financial performance of the project.

Incomes before taxes will correspond to the difference between gross income from the sale of the warehouses and all associated costs and expenses, including, among others:

- Construction and development costs
- Marketing and sales expenses
- Project administrative and operating costs
- Regulatory and tokenization costs
- Principal and interest payments The distribution of economic benefits to BAES-NXX token holders, if there are any surpluses, will only be made at the close of the issuance, once all sales have been completed and the aforementioned costs and obligations have been settled.

Only after these obligations have been fully met may the remaining cash flows be used to cover the economic rights of investors holding BAES-NXX tokens, in accordance with the provisions of this Information Document.

In the event of the cancellation of the Issuer's registration or the exclusion of BAES-NXX tokens from circulation, holders shall be entitled to receive, where applicable, the balance of net income available up to the settlement date, provided that there are remaining funds after fulfilling all prior contractual obligations.

The Issue Administrator will be responsible for supervising and executing the settlement process, ensuring transparency and efficiency in the distribution of economic benefits, if any, in accordance with the provisions of this Document.

The administration, accounting, and execution of the BAES-NXX token will be carried out using blockchain technology on the Algorand network, through smart contracts that guarantee the security, transparency, and traceability of all operations. The use of decentralized ledgers (DLT) will allow for the immutable recording of all transactions associated with the token, protecting the rights of investors and preventing any type of manipulation.

Revenue distribution for token owners

Income for BAES-NXX token holders will be determined at the end of the issuance, once the commercialization of the industrial warehouses of the NEXXUS Business Center project has been completed. This income will correspond to the incomes before taxes generated by the sale of these units, aligning investor returns with the actual financial performance of the project.

The existence and amount of economic benefits are not guaranteed, as they will depend on the actual outcome of the project's commercialization, compliance with the financial plan, and the availability of remaining cash flows once prior obligations have been satisfied.

Unlike traditional financial instruments, this issue does not provide for periodic payments or a fixed interest rate, as the economic rights are conditional on the performance of the project during the estimated term of the issue, projected at 42 months.

This structure is intended to ensure that any distribution transparently reflects the actual profitability of the project, guaranteeing alignment between the results of the development and the benefits that investors may receive.

Distribution Mechanism and Technological Security

If there are incomes before taxes available for distribution, the process will be carried out through Banco Atlántida El Salvador, S.A., an entity registered as a Digital Asset Service Provider (PSAD) with the National Digital Assets Commission (CNAD).

The platform will operate using blockchain technology on the Algorand network, utilizing smart contracts, which will guarantee:

- Security in every transaction and mitigation of operational risks.
- Transparency in the management and registration of economic rights.
- Verifiable traceability of returns and their distribution.

Enforceability of Distribution

The final distribution of returns—in the event of liquid surpluses—will only take place when the following conditions are met:

1. Completion of the issue.
2. Total or substantial marketing of the cellar inventory.
3. Full satisfaction of obligations.
4. Financial validation by the external auditor.

Once the above has been verified, the available incomes before taxes will be distributed in proportion to the number of BAES-NXX tokens in circulation, respecting the principle of equity among investors and the terms agreed upon in the economic rights assignment agreement.

Repurchase Option

The issuance of BAES-NXX tokens includes a repurchase option by the issuing entity, Inversiones Globales Estratégicas, providing a flexible mechanism that allows it to acquire the tokens issued at any time during the term of the issuance, in accordance with its financial and operational strategy. This option is subject to prior acceptance by investors.

Objectives of the repurchase option

The repurchase option is designed as a tool that allows Inversiones Globales Estratégicas to:

- Adjust its financing structure, adapting to the specific needs of the project throughout its execution.
- Optimize liability management, maintaining a sustainable financial balance that supports the success of the project and the possible distribution of profits to investors.
- Adapt to changing market conditions, with flexibility to respond to situations such as:
 - Access to more economical sources of capital.
 - The need to consolidate the project's economic rights.
 - Opportunities for financial restructuring that improve operational efficiency.

Repurchase mechanism and conditions

If the issuer decides to exercise the repurchase option, the process will include the following conditions:

- **Administrative fee:** Investors will be granted a premium on the repurchase value, which will be negotiated between the Issuer and the Investor at the time of the repurchase transaction according to market conditions. This percentage will be assumed in full by the Issuer, ensuring that holders of income tokens are not affected by the repurchase option exercised by the Issuer.

- **Transparent and efficient management:** The repurchase will be executed through the platform of Banco Atlántida El Salvador, S.A., guaranteeing:
 - Operational efficiency in the execution of the process.
 - Total transparency at each stage of the repurchase.
 - Alignment with best market practices to protect the interests of all participants.

Benefits of the Repurchase Option

The inclusion of this option reinforces the commitment of Inversiones Globales Estratégicas, S,A , de C.V. to transparency, financial sustainability, and strategic adaptability. Key benefits include:

1. **Flexibility for investors and the issuer:** It allows the issuer to adjust its financial structure while offering investors the peace of mind of a structured and reliable mechanism.
2. **Financial balance and sustained operations:** It avoids negative impacts on the project's financial structure, ensuring that resources are managed efficiently.
3. **Protection of investor interests:** The administrative fee structure ensures that the buyback does not harm those who choose to hold their tokens, promoting fairness within the project.

Market Impact and Considerations for Investors

- The buyback will not affect the liquidity of investors who decide to keep their tokens.

This option seeks to provide operational flexibility to the Issuer, without undermining the rights of BAES-NXX token holders.

Issue Term and Structuring

The public offering of the BAES-NXX token will be valid for up to 42 months from the date of the first placement made by the issuer. During this period, the Issuer undertakes to comply with all the contractual, financial, and operational conditions set forth in this Relevant Information Document, as well as with the provisions of the Digital Asset Issuance Law and its secondary regulations.

At the end of the issuance period, the tokens may be withdrawn from circulation (*burned*) once the profit distribution obligations derived from the incomes before taxes generated by the sale of the real estate units that make up the NEXXUS Business Center project have been fulfilled.

The Issuer reserves the right to request the early removal of tokens in exceptional cases, such as serious cybersecurity incidents, structural failures of the technological protocol, or legally substantiated mandates from competent authorities. Any early removal process must be carried out under the supervision of the corresponding Digital Asset Service Provider (DASP) and in strict compliance with current regulations.

Token trading platform

The issuance and marketing of BAES-NXX tokens will be carried out exclusively through Banco Atlántida El Salvador, S.A., an entity duly authorized and registered as a Digital Asset Service Provider (PSAD) with the National Digital Assets Commission (CNAD) under code PSAD-0035.

This platform guarantees a secure, regulated, and transparent technological environment that allows investors to participate in the primary market with full traceability, legal certainty, and compliance with current regulations in accordance with the Digital Asset Issuance Law.

Marketability of the token

The BAES-NXX token will initially be placed on the primary market using the platform of Banco Atlántida El Salvador, S.A., a Digital Asset Service Provider authorized by the CNAD under code PSAD-0035.

At the same time, trading on the secondary market will be enabled, allowing the free sale and transfer of tokens between investors. All transactions will be executed using blockchain infrastructure, ensuring traceability, security, and transparency in each operation, in accordance with PSAD guidelines and applicable regulations.

Smart contracts and technology to be used

The issuance of the BAES-NXX token, structured by Inversiones Globales Estratégicas, S.A. de C.V., is backed by the technology of Banco Atlántida El Salvador, S.A., a Digital Asset Service Provider (PSAD) authorized by the National Digital Assets Commission (CNAD) under code PSAD-0035.

For the operation and technical administration of the issuance, Banco Atlántida El Salvador, S.A. provides its digital platform, which guarantees a secure, traceable, and efficient environment for the management, marketing, and transfer of the digital assets associated with this public offering.

The platform operates on the Algorand blockchain, ensuring security, transparency, and efficiency in the issuance, marketing, and custody of digital assets, in line with regulatory standards and best market practices.

1. Blockchain Infrastructure and Security

BAES-NXX tokens are developed on the Algorand blockchain, a network recognized for its high speed, scalability, and advanced security. This technological infrastructure provides a solid foundation for issuance, with key benefits such as:

- Low transaction fees, contributing to greater efficiency and profitability for investors.
- Fast transaction confirmation, allowing transactions to be carried out without unnecessary delays.
- Proof-of-Stake (PoS) consensus structure, which guarantees energy sustainability and a decentralized and robust network.
- Automated smart contracts, which manage the economic rights derived from the commercialization of the backed project, ensuring compliance with the terms established in the issuance.

The technology implemented by Banco Atlántida El Salvador, S.A., as an authorized PSAD, integrates a decentralized and modular architecture that allows for the verification and traceability of each transaction, ensuring that all transactions linked to the BAES-NXX token are auditable, transparent, and secure.

2. Secure Identity Management and Compliance

To ensure compliance with Know Your Customer (KYC) and Anti-Money Laundering (AML) regulations, Banco Atlántida El Salvador, S.A. implements advanced security protocols:

- Decentralized digital identity (DID) system, which validates the identity of investors and participants in the issuance.
- AES-256 encryption for the protection of private keys and user credentials.
- Monitoring of email addresses with risk analysis tools, preventing suspicious transactions and ensuring the integrity of digital assets.

These processes allow only duly verified investors to purchase and trade the BAES-NXX token, strengthening the transparency and security of the ecosystem.

3. Creation and Management of Digital Wallets

The process of issuing and managing the BAES-NXX token is carried out through internal digital wallets within

, the platform of Banco Atlántida El Salvador, S.A., following a secure scheme based on the following steps:

- o Generation of a blockchain address and unique private key.
- o Encryption of the private key with AES-256, ensuring the protection of digital assets.
- o Storage in certified key vaults, minimizing the risk of unauthorized access.
- o Destruction of the unencrypted private key in memory, reducing vulnerabilities.
- o These measures guarantee the security and traceability of each digital asset within the Costa Dorada ecosystem.

4. Service Recovery and Continuity Plan

To mitigate technological risks, Banco Atlántida El Salvador, S.A. has a Disaster Recovery Plan (DRP) that ensures uninterrupted operation of the platform in the event of technological failures or critical incidents. Among the strategies implemented are:

- o Automatic backups and data replication on multiple secure servers.
- o Contingency plans in case of cyberattacks or operational interruptions.
- o Rapid response protocols, with defined roles and procedures to ensure service continuity.

This infrastructure allows all operations with the BAES-NXX token to be carried out with confidence and stability, minimizing the risk of interruption.

5. Validation and Supervision Mechanisms

Banco Atlántida El Salvador, S.A. manages a digital ecosystem in which each BAES-NXX token transaction is traceable and verifiable in real time, ensuring that the economic rights generated by the sale of residential lots are correctly assigned to investors.

Its key functions include:

- Regulatory supervision in accordance with CNAD regulations.
- Validation of each transaction on the Algorand blockchain before its final execution.
- Auditable record of all operations, offering investors total transparency and access to relevant information about the issue.

Conclusion: A Robust and Secure Ecosystem

Banco Atlántida El Salvador, S.A. is positioned as one of the leading platforms for digital asset management in El Salvador, combining security, advanced technology, and regulatory compliance to ensure investor confidence in the BAES-NXX token issuance.

For the operation and technical management of the issuance, Banco Atlántida El Salvador, S.A. uses its platform, ensuring an efficient infrastructure for the issuance, marketing, and custody of digital assets.

The combination of the Algorand blockchain, advanced security protocols, and strict regulatory compliance reinforces the strength of the issuance, ensuring that investment in the Nexxus project is managed with maximum efficiency, transparency, and protection for investors.

9) DESTINATION OF FUNDS

The funds raised through the issuance of BAES-NXX tokens will be used to directly finance the development of the NEXXUS Business Center project, promoted by Inversiones Globales Estratégicas, S.A. de C.V. (IGE). The purpose of this issuance is to cover the initial and structural costs necessary to make the construction of the office-warehouse complex viable, allowing for the orderly and progressive execution of the technical, legal, and commercial stages of the project.

Intended uses of the funds

The proceeds from the primary placement of the BAES-NXX token may be used for the following components:

1. **Site preparation and development**
 - Earthworks, leveling, and topography adaptation.
 - Preliminary works and road access to the site from the Pan-American Highway.
2. **Design and development of key infrastructure**
 - Construction of the first phases of type A and B industrial warehouses, including mezzanines, roofs, metal structures, and concrete casting.
 - Implementation of common areas: control gate, circulation roads, parking lots, sidewalks, and green areas.
 - Installation of basic service systems: water well, wastewater treatment plant, electrical connections, and lighting.
3. **Administrative, regulatory, and operating costs**
 - Technical management of the project, including construction management, supervision, and regulatory compliance.
 - Legal costs, financial structuring, and expenses related to permits and licenses.
 - Initial marketing and sales portfolio development.
 -

Total project cost

The total cost of the project is \$20,963,249 .52 and will consist of traditional financing (\$16,456,604.00), share capital, token issuance and the rest of the costs will be financed through advance payments made by customers and, if necessary, additional contributions from partners, which totals the total cost of the project and is divided into the following categories:

- Land: related to where the NEXXUS project is being developed.
- Development costs; associated with urbanization, construction, administrative, and financial expenses.

A breakdown of the project cost components is attached:

Resumen	
Terreno	\$2,288,462.75
Costos Directos	\$15,140,812.95
<i>Urbanización</i>	<i>\$3,498,949.52</i>
<i>Construcción</i>	<i>\$9,900,000.00</i>
<i>+IVA</i>	<i>\$1,741,863.44</i>
Costos Indirectos	\$3,533,973.82
Total costos de Desarrollo	\$20,963,249.52

The exact amounts can be reviewed in the Summary section of **Annex V - NEXXUS Financial Projections**.

Strategic Impact of the Project

The efficient use of funds will allow IGE to consolidate one of the most important logistics and industrial complexes in the western part of the country, meeting the growing demand for space for SMEs and expanding companies. The implementation of this issuance not only makes the project viable from its initial stages, but also democratizes access to financing through digital assets, integrating blockchain technology as a mechanism for transparency, traceability, and flow control.

Regarding project supervision:

This project and the allocation of its funds are regulated under the Project Supervision Policy of Inversiones Globales Estratégicas, which aims to establish guidelines for the effective supervision of real estate projects developed by the company, ensuring compliance with strategic objectives, construction quality, the established deadlines, and current regulations, which is covered in the Issuer's Policies.

Internal Control of Fund Management

To ensure efficient and transparent management of the funds obtained through the issuance of **BAES-NXX** tokens, a framework of internal control aligned with best financial and regulatory practices will be implemented:

1. Deposit and Custody of Funds

- The funds raised will be deposited in segregated accounts under the control of the Administrator and subject to external audits, ensuring transparent and secure management.
- These funds may only be used to fulfill the objectives of the issuance, as stipulated in the Relevant Information Document (DIR).

2. Authorization System

- All disbursements will require the approval of at least one hierarchical level within the organization, including the Finance Manager and/or Legal Representative.
- Each transaction must be supported by documentation justifying its destination and alignment with the objectives of the issuance.

3. Supervision by the Issue Manager

- The issue administrator, authorized by the National Digital Assets Commission (CNAD), will supervise the use of the funds and ensure their proper application.
- Quarterly reports will be issued and shared with investors and regulatory authorities.

Likewise, the Issuer will sign an Account Management Agreement with the Issuance Administrator, which will have the purpose of managing the bank accounts of Inversiones Globales Estratégicas, S.A. de C.V., related to the NEXXUS project opened at Banco Atlántida El Salvador, S.A., which will manage the cash flows from the issuance of BAES-NXXX tokens, the marketing of Digital Assets, and their operation.

Likewise, said contract stipulates that as a result of future payments, the returns from the BAES-NXXX income token may be accepted from tokenholders in the form of Irrevocable Payment Orders, through which credit references granted by THE BANK to tokenholders may be paid directly and on their behalf.

Parties involved

PARTICIPANTS

<p>Issuer</p>	<p>Inversiones Globales Estratégicas, S.A. de C.V. Blvd. De Los Próceres, Torre Cuscatlán, Level 6, Office 4, Antiguo Cuscatlán, La Libertad Este, La Libertad. Website: https://www.inversionesglobalesestrategicas.com/ CNAD registration number: EAD-0012 Designated contact person: Jorge Alberto Parrillas Gómez Contact telephone number: (+503) 2521-6442 and (+503) 7018-0428 Contact email: administracion@inversionesglobaleessv.com informacion.ige@gmail.com</p>
<p>Issue structurer</p>	<p>Banco Atlántida El Salvador, S.A. 1ª Calle Poniente y Boulevard Constitución #3538, Colonia Escalón San Salvador CP, 1101 https://www.bancoatlantida.com.sv/ PSAD-0035 Designated contact person: Carlos Antonio Turcios Melgar (Executive President) Contact telephone number: +503 2267-4250 and +503 2267-4411 Contact email: info@bancatlan.sv</p>
<p>Digital Asset Service Provider</p>	<p>Banco Atlántida El Salvador, S.A. 1ª Calle Poniente y Boulevard Constitución #3538, Colonia Escalón San Salvador CP, 1101 https://www.bancoatlantida.com.sv/ PSAD-0035 Designated contact person: Carlos Antonio Turcios Melgar (Executive President) Contact telephone number: +503 2267-4250 and +503 2267-4411 Contact email: info@bancatlan.sv</p>
<p>Digital Asset Certifier</p>	<p>TR Capital, S.A. de C.V. Calle Cuscatlán, #4312, Col. Escalón, San Salvador, El Salvador. https://www.trcapital.net/ CNAD Registration Number – CERT-0003 Designated contact person: Héctor Ramón Torres Córdova Contact telephone number: +503 2538-6360 Contact email: info@trcapital.net</p>
<p>Legal Advisor</p>	<p>Banco Atlántida El Salvador, S.A. 1ª Calle Poniente y Boulevard Constitución #3538, Colonia Escalón San Salvador CP, 1101 https://www.bancoatlantida.com.sv/ PSAD-0035 Designated contact person: Carlos Antonio Turcios Melgar (Executive President) Contact telephone number: +503 2267-4250 and +503 2267-4411 Contact email: info@bancatlan.sv</p>

<p>External Auditor</p>	<p>Alliance Accounting, S.A. De C.V. Calle El Carmen y 17 Av. Norte, Edificio Kinetika, nivel 8, local 15-B, Distrito de Santa Tecla, Municipio de La Libertad Sur, Departamento de La Libertad https://www.alliancegroupca.com/ Designated contact person: Mario Mauricio Romero Carpio Contact telephone number: +503 2263-2960 Contact email: mromero@alliancegroupca.com</p>
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Supervision and control policy

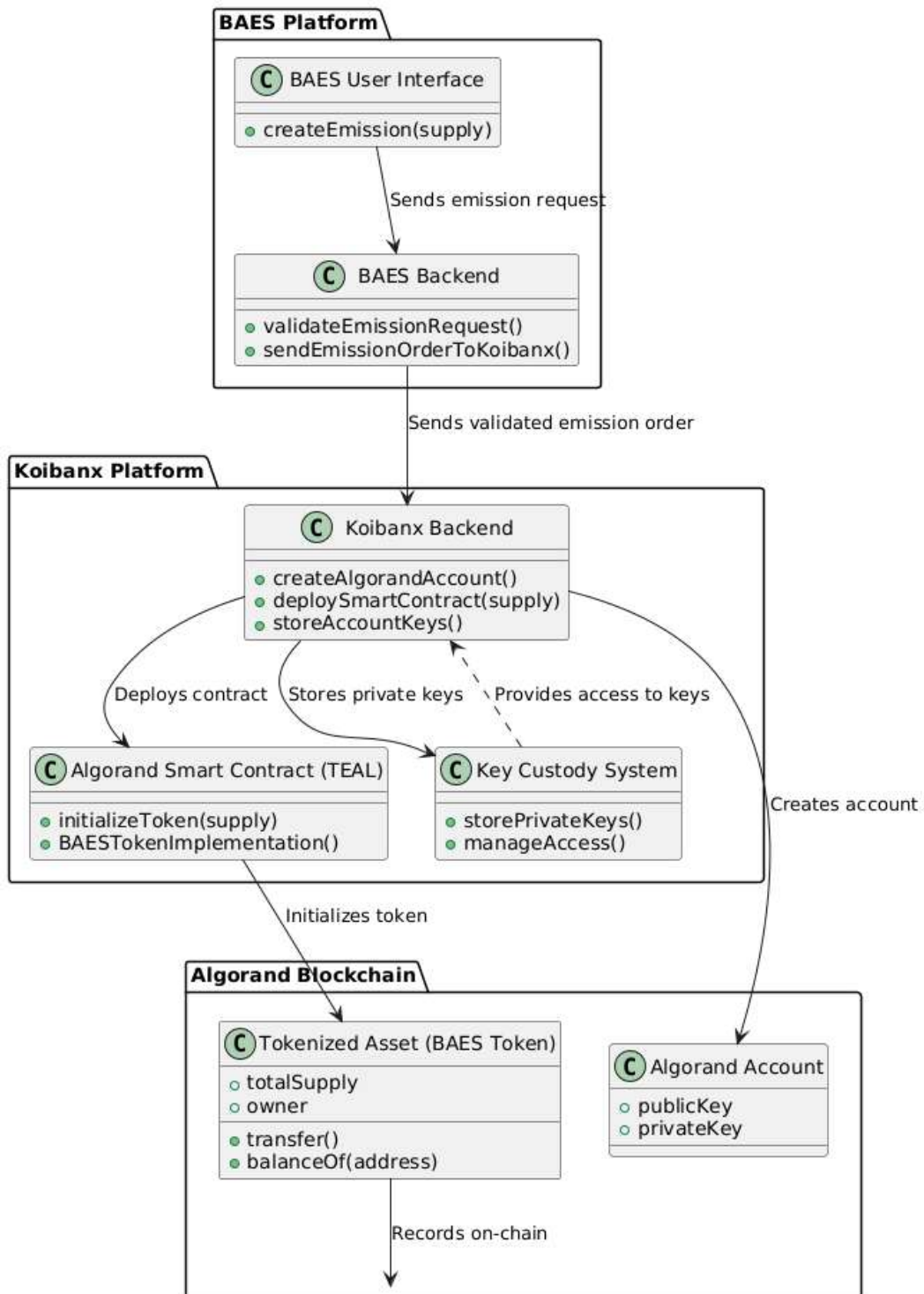
- Issuer’s internal anti-money laundering policy

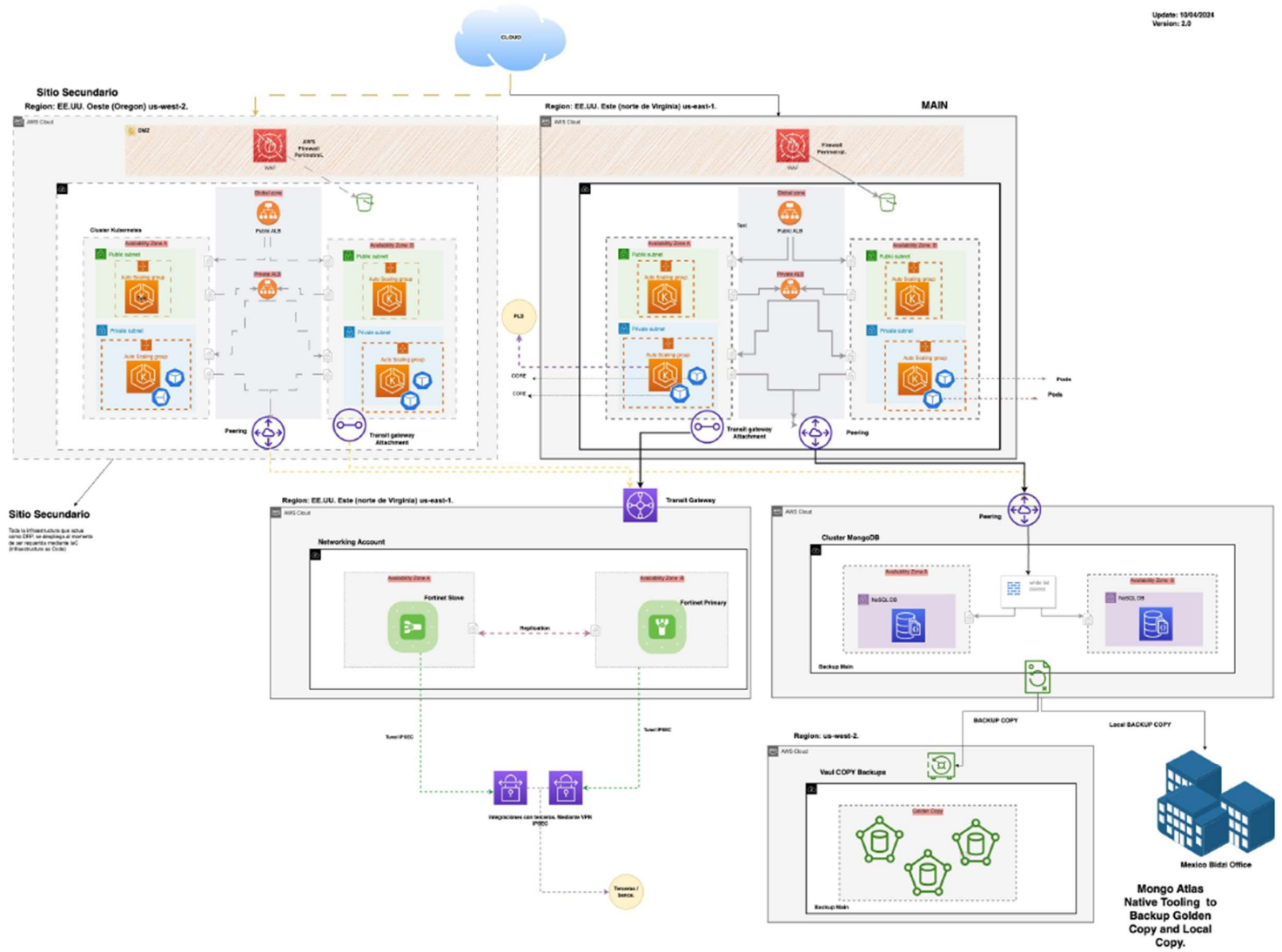
Inversiones Globales Estratégicas, S.A. de C.V. has a robust internal policy that establishes clear guidelines and procedures to prevent and combat money laundering. This policy ensures strict compliance with El Salvador’s Anti-Money Laundering and Assets Law, its regulations, the rules issued by the Superintendency of the Financial System, and the Recommendations of the Financial Action Task Force (FATF).

The policy implements specific controls aimed at preventing, detecting, and reporting any transaction that could be related to money laundering, terrorist financing, or the proliferation of weapons of mass destruction.

In this way, Inversiones Globales Estratégicas, S.A. de C.V. reaffirms its commitment to transparency, business ethics, and regulatory compliance in all its operations, ensuring a safe and reliable environment for both investors and parties involved in the issuance of BAES-NXX tokens.

10) TOKEN FLOW WITHIN THE TRADING PLATFORM





The Data Protection and Digital Asset Management and Digital Asset Custody Policies of the PSAD that markets the tokens can be consulted in **ANNEX VII – PSAD POLICIES**.

11) UNDERLYING TECHNOLOGY AND STANDARDS

The issuance of the BAES-NXX token is based on advanced technological architecture that guarantees transparency, security, and regulatory compliance, based on the infrastructure of Banco Atlántida El Salvador, S.A., a Digital Asset Service Provider (PSAD-0035) authorized by the National Digital Assets Commission (CNAD).

1. Blockchain and Smart Contracts

The BAES-NXX token is based on the Algorand blockchain, using Algorand Smart Contracts (ASC1).

This choice guarantees:

- Low transaction fees, optimizing operating costs.
- Confirmation times of less than 3 seconds, ensuring efficiency.
- Pure Proof of Stake (PPoS), providing scalability and decentralization.

ASC1 smart contracts regulate the issuance, marketing, and distribution of ECDOR token revenues, ensuring their execution without intermediaries and with full traceability.

2. Digital Identity and Regulatory Compliance

A decentralized digital identity (DID) system is implemented in accordance with ERC-734 and ERC-735 standards, allowing for:

- Identity verification (KYC/AML), ensuring that only verified investors participate in the issuance.
- Automated management of access and transfers, preventing unauthorized transactions.
- Monitoring of electronic addresses using Chainalysis, ensuring regulatory compliance.

3. Advanced Security

To protect investors' digital assets, the infrastructure integrates:

- AES-256 encryption, ensuring the integrity of private keys.
- Secure Multiparty Computation (MPC), distributing private keys across multiple parties, eliminating single points of failure.
- Activity monitoring with AI to detect suspicious access and prevent cyberattacks.

4. Digital Wallet Creation and Management

The issuance and administration of the BAES-NXX token is carried out through internal digital wallets within the platform. The creation process follows these steps:

- Generation of a blockchain address and unique private key.
- Encryption with AES-256 and storage in secure vaults.
- Deletion of unencrypted private keys from memory.
- Assignment of the wallet to the registered investor.

5. Recovery and Business Continuity Plan

The platform operates under a Disaster Recovery Plan (DRP), ensuring the continuity of the platform in the event of technological failures or cyberattacks:

- Data replication on multiple secure servers.
- Cyber incident response procedures.

- Real-time operational recovery capability.

6. Transparency and Oversight

The traceability of all transactions and token movements is guaranteed through:

- Auditable record of each operation on the blockchain.
- Constant oversight by the CNAD for regulatory compliance.
- Real-time validation of transactions made by investors.

Summary of Banco Atlántida's infrastructure for the issuance of BAES-NXX

Element	Description
Blockchain used	Algorand (PPoS)
Smart Contracts	Algorand Smart Contracts (ASC1)
Digital Identity	3168174417 / Block 52650879
Key Security	AES-256-CTR encrypted keys
Wallet Management	Production database, data at rest encrypted with AES-256 (in Mongo Atlas) In transit: Https and TLS 1.2
Operational Continuity	DRP with real-time recovery and data replication
Monitoring	Auditable log, CNAD monitoring, transaction transparency

Smart Contract Addresses:

Smart contracts can be viewed at the following link:

Token ID:

3168174417

Address to scan explorer

[3168174417 | Pera Algorand Explorer](#)

The issued token has zero (0) decimal places.

12) ASSOCIATED RISKS AND RISK MANAGEMENT

The risks detailed below are intended to disclose the potential risks associated with the public issuance of BAES-NXX tokens related to the Nexus project. The mitigation strategies implemented by the issuer, Inversiones Globales Estratégicas, S.A. de C.V., are designed to reduce these risks to acceptable levels and may evolve over the life of the tokens to improve their effectiveness and adapt to changing real estate and financial market conditions.

It is essential that investors conduct their own risk assessment and develop investment strategies aligned with their individual risk appetite and personal financial objectives.

Risks associated with the Issuer

1. Solvency risk

- Description: There is a possibility that the issuer may not be able to meet its short- or long-term financial obligations, especially in phases prior to the complete placement of the tokens.
- Mitigation: Maintain adequate cash flow through advance capitalization mechanisms and project phase execution planning in line with placement progress.
- Measure to be implemented: Implement financial planning that ensures the availability of resources for operational and technical expenses at each stage, along with periodic reports to

monitor liquidity and anticipate imbalances.

2. Project Execution Risk

- Description: Delays in land preparation, permits, or cost overruns may affect the start of construction and the expected generation of value.
- Mitigation: Establish execution schedules with specialized suppliers and periodic technical monitoring.
- Action to be taken: Design a phased schedule with milestones linked to fundraising, and audit progress against financial and technical goals.

3. Warehouse Demand Risk

- Description: Low demand for warehouse purchases can negatively impact expected revenues and prolong the projected return.
- Mitigation: Apply marketing strategies targeting the logistics, industrial, and business investment sectors.
- Action to be implemented: Execute a marketing plan with incentives for institutional buyers and strategic alliances with specialized real estate agents.

4. Risk of Changes in the Real Estate Market

- Description: Fluctuations in material prices, changes in interest rates, or market slowdowns may affect the project's profitability.
- Mitigation: Make the pricing structure more flexible and evaluate hedging mechanisms.
- Action to be implemented: Periodically adjust the financial model with sensitivity analysis and incorporate contingency margins.

5. Governance Risk

- Description: The lack of formal decision-making mechanisms at the issuer may lead to operational uncertainty.
- Mitigation: Strengthen the corporate governance and accountability structure.
- Action to be implemented: Establish clear internal policies, regular board meetings, and standardized reporting to stakeholders.

6. Reputation Risk

- Description: Any sign of non-compliance, delay, or opacity can affect the project's image and investor confidence.
- Mitigation: Ensure operational, legal, and financial transparency.
- Action to be implemented: Public disclosure of project milestones, progress, and key metrics, along with reputational response protocols.

7. Risk of Legal Noncompliance

- Description: Legal errors or omissions during project execution may result in penalties, arrests, or additional costs.
- Mitigation: Seek specialized legal advice.
- Action to be taken: Ensure ongoing regulatory compliance and periodic legal reviews, especially for permits, contracts, and municipal regulations.

8. Risk of Priority in Cash Flow Distribution

- Description: Cash flows generated by the sale of warehouses will be subject to a corresponding payment priority.
- Mitigation: Clearly document the priority in the DIR and adjust it to the financial model.
- Action to be implemented: Publish realistic projections with conservative scenarios that reflect the effective priority, with periodic updates in the event of changes in financing.

9. Risk of Indirect Impact on Cash Flow Assignment

- Description: Although investors are entitled to future cash flows assigned by contract, these rights are conditional on the cash flows actually being generated. If the project is halted due to foreclosure or financial default, the economic rights could become unenforceable in practice.
- Mitigation: Strengthen the wording of the assignment agreement with clauses that recognize priority without nullifying the investor's rights in viable scenarios.
- Action to be taken: Incorporate clarifications in the DIR regarding the practical subordination of economic rights to credit obligations, as well as establish restructuring strategies in the event of serious impact.

Risks associated with the offering of Digital Assets

1. Regulatory Risk

- Description: Changes in the regulation of digital assets may affect the operation and distribution of benefits associated with the BAES-NXX token.
- Mitigation: Maintain constant monitoring of applicable regulations and work with legal advisors specializing in digital assets.
- Measure to be implemented: Hire legal experts to monitor national and international regulations to ensure that the contractual conditions of the issuance remain aligned with the Digital Asset Issuance Law and complementary regulations.

2. Market Acceptance Risk

- Description: The real estate tokenization model could face resistance from traditional investors or low understanding in local markets.
- Mitigation: Execute information campaigns and positioning strategies.
- Action to be taken: Develop educational content and explanatory materials that highlight the benefits of the BAES-NXX token, its real estate backing, and the role of the authorized PSAD.

3. Security Risk

- Description: Technological vulnerabilities or cyberattacks could compromise the integrity of the token ecosystem.
- Mitigation: Use technology platforms with high cybersecurity standards.
- Action to be implemented: Take advantage of the secure infrastructure of the authorized PSAD Banco Atlántida El Salvador, S.A., and incorporate periodic security and control reviews in the administration of BAES-NXX tokens.

4. Liquidity Risk

- Description: There may be difficulty in selling or exchanging tokens on the secondary market if there is insufficient demand or trading volume.
- Mitigation: Promote the development of an active secondary market.
- Measure to be implemented: Coordinate with the PSAD to enable trading mechanisms after the initial placement period, with options for registration, visualization, and trading of tokens

between third parties.

5. Valuation Risk

- Description: The determination of the value of tokens may be sensitive to external factors, market perception, or changes in the evolution of the project.
- Mitigation: Support the value with net income generated from the sale of storage units and clear financial information.
- Measure to be implemented: Publish periodic reports on the progress of the Nexus project, revenue projections, and milestone achievements to support investor confidence.

6. Technology Adoption Risk

- Description: Some investors may not be familiar with the technological processes associated with the issuance or custody of tokens.
- Mitigation: Provide technical assistance and guidance materials.
- Action to be implemented: Offer tutorials, manuals, and support for users of the PSAD platform, as well as customer service channels to resolve queries related to access, custody, and tracking of the BAES-NXX token.

7. Risk of Dependence on Third-Party Platforms

- Description: The operation of the tokens depends on the continued functionality of the PSAD that manages the issuance.
- Mitigation: Have an authorized PSAD with proven technological capacity.
- Measure to be implemented: Use the services of Banco Atlántida El Salvador, S.A. (PSAD-0035), and establish operational continuity clauses in case of technical contingencies.

8. Transparency Risk

- Description: The lack of clear and timely disclosure on the progress of the project or the use of funds may generate mistrust.
- Mitigation: Incorporate periodic disclosure mechanisms.
- Action to be implemented: Publish quarterly reports on the use of funds, progress of the Nexus project, and revenue projections in formats accessible to investors.

9. Legal Compliance Risk

- Description: Failure to comply with regulations related to the issuance of digital assets may result in penalties or restrictions.
- Mitigation: Ongoing legal advice and preventive regulatory auditing.
- Action to be implemented: Hire specialists in digital and financial law to accompany the issuance from registration to execution and closure, ensuring ongoing compliance.

10. Technical Failure Risk

- Description: Technological incidents during issuance or during platform operation could affect the operability of or access to tokens.
- Mitigation: Perform ex-ante testing and implement backup systems.
- Action to be implemented: Conduct operational tests prior to issuance, ensure technological redundancy, and establish response plans for failures or temporary loss of access.

Risks Associated with Digital Assets

1. Security Risk

- Description: Digital assets may be vulnerable to cyberattacks, data loss, or unauthorized access.
- Mitigation: Implement advanced cybersecurity measures and regular audits.
- Measure to be implemented: Use Banco Atlántida's technological infrastructure, based on encryption algorithms such as AES256 and the Algorand blockchain protocol, which incorporates security mechanisms such as Proof of Stake (PPoS) and verifiable random functions (VRF).

2. Fraud Risk

- Description: There is a possibility of fraud in transactions and token management.
- Mitigation: Establish strict verification procedures and rigorous internal controls.
- Action to be taken: Implement robust KYC (Know Your Customer) and AML (Anti-Money Laundering) processes within the PSAD platform, ensuring the legitimacy of all operations.

3. Risk of Loss of Private Keys

- Description: The loss of private keys by investors can result in the irreversible loss of access to their tokens.
- Mitigation: Offer secure custody solutions and recovery options.
- Measure to be implemented: Provide custody and recovery services managed by Banco Atlántida, along with training for users on the proper use of digital wallets.

4. Regulatory Risk

- Description: Changes in national or international regulations could affect the operational and legal viability of digital assets.
- Mitigation: Stay up to date with regulations and adapt operations in accordance with regulatory changes.
- Action to be implemented: Have a specialized legal team that continuously reviews the relevant regulatory frameworks and advises on their application to the project.

5. Revenue Volatility Risk

- Description: Although tokens are not traded on speculative markets, return flows are conditional on the financial performance of the real estate project, which may vary over time.
- Mitigation: Evaluate income and expense scenarios using prudent methodologies.
- Measure to be implemented: Disclose realistic financial projections with sensitivity analysis and periodic monitoring mechanisms to track the project's operating performance.

6. Liquidity Risk

- Description: Investors may face difficulties selling their tokens in the short term due to limited secondary market availability.
- Mitigation: Strengthen the participation of institutional investors and promote adoption within the PSAD platform.
- Action to be implemented: Encourage marketing within the Banco Atlántida environment and identify opportunities for integration with secondary markets in accordance with regulatory frameworks.

7. Adoption Risk

- Description: Some investors may not be familiar with digital assets or the use of associated technology platforms.
- Mitigation: Provide technical support and financial education on the use of tokens and digital platforms.
- Action to be implemented: Implement accessible educational programs, operating manuals, and personalized attention to facilitate technological adoption.

8. Negative Perception Risk

- Description: Negative public perception of digital assets or the project could affect demand and credibility of the issuance.
- Mitigation: Strengthen institutional reputation and communicate transparently.
- Action to be implemented: Execute proactive communication strategies, including project progress reports and dissemination of audited results.

9. Third-Party Dependency Risk

- Description: The token's operation depends on the continuity and functioning of external technology platforms, including that of the PSAD.
- Mitigation: Have formal agreements, technological support, and contingency plans in place.
- Action to be implemented: Establish solid contractual relationships with the PSAD and evaluate technological alternatives to maintain service availability.

10. Interoperability and Technological Incompatibility Risk

- Description: The digital infrastructure used may not be compatible with other platforms if interoperability or migration is desired in the future.
- Mitigation: Adopt open standards and perform periodic testing.
- Action to be implemented: Use an architecture based on standards such as ERC or ASA (Algorand Standard Assets) and maintain documented integration processes for future updates.

11. Risk of Market Manipulation

- Description: Although the token is not traded on open markets, risks of manipulation could arise in possible secondary sale mechanisms between parties.
- Mitigation: Establish clear prevention and monitoring policies.
- Action to be taken: Develop control and validation mechanisms for internal transactions and maintain collaboration with the CNAD and PSAD to prevent abusive practices.

Risks Associated with Project Implementation

1. Risk of delays in project execution

- Description: Delays in the construction schedule could affect the delivery of the office warehouses and delay revenue generation.
- Mitigation: Establish contractual milestones and a physical-financial monitoring system.
- Measure to be implemented: Hire an external technical supervisor and hold regular meetings with the Project Committee to review progress against the schedule.

2. Risk of increased construction costs

- Description: The project may face increases in material, logistics, or labor costs, affecting its profitability.
- Mitigation: Detailed budgeting with contingency reserves.

- Action to be taken: Establish fixed-price contract clauses with key contractors and maintain a provision of 10% of the total budget as a contingency fund.

3. Risk of regulatory and permitting non-compliance

- Description: Construction must comply with municipal, environmental, and industrial regulations. Non-compliance may result in penalties, stoppages, or forced adjustments.
- Mitigation: Specialized legal and technical advice from the outset.
- Action to be taken: Hire specialized consultants to monitor compliance with urban, health, and industrial regulations, especially for the wastewater treatment plant and drinking water well.

4. Risk of construction quality problems

- Description: Deficiencies in materials or execution may lead to future cost overruns for repairs, affecting the perception of the project.
- Mitigation: Continuous quality audit.
- Action to be taken: Regular inspections by an independent technical auditor to validate materials, structures, electrical and hydraulic installations, and finishes.

5. Risk of interruptions in the supply of key materials

- Description: Failures in the supply chain can create bottlenecks, especially in structural and road infrastructure components.
- Mitigation: Contracts with multiple suppliers and advance purchases.
- Action to be implemented: Consolidate strategic alliances with regional suppliers and maintain inventory of critical materials on site.

6. Risk of adverse weather conditions or unforeseen events

- Description: Heavy rains or other natural phenomena could interrupt construction, especially considering the location in San Juan Opico.
- Mitigation: Schedule adjusted to seasonality.
- Action to be implemented: Include time buffers in the execution schedule and insure the project with comprehensive construction insurance policies.

7. Risk of slowdown in industrial or logistics demand

- Description: A drop in demand for industrial warehouses could affect the speed of commercialization of the project.
- Mitigation: Pre-sales approach and diversification of commercial strategy.
- Action to be taken: Activation of marketing channels in phases, with incentives for early leases or purchases, and campaigns targeting sectors with greater economic resilience.

8. Risk of delays in connecting utilities

- Description: Despite the planned well and treatment plant, connection to energy networks or environmental permits may not be available on time.
- Mitigation: Advance paperwork and self-sufficient designs.
- Measure to be implemented: Coordinate with public entities on procedures from the structural work stage, ensuring environmental and electrical permits are in place before the commercial stage begins.

9. Risk of overlap or conflict with public infrastructure projects

- Description: Given that the project involves interventions on access roads, delays may arise due to coordination with authorities or interference with public works.
- Mitigation: Institutional coordination from the planning stage.
- Action to be implemented: Sign agreements or letters of intent with municipalities and public infrastructure managers to ensure collaboration and compatible schedules.

10. Risk of changes in construction policies or permits

- Description: Changes in local or national policies may cause additional delays or require additional permits to be obtained.
- Mitigation: Stay informed about changes in government policies and adapt quickly to new regulations.
- Action to be taken: Hire specialized consultants to monitor regulatory changes and efficiently manage the obtaining and renewal of building permits.

11. Risk of delays or denial in obtaining building permits

- Description: The issuance of building permits depends on approval from government and municipal entities. Delays in processing, changes in regulations, or additional requirements may affect the start and progress of the project, impacting execution deadlines and the marketing of homes.
- Mitigation: Maintain proactive management and close monitoring with regulatory authorities, ensuring that all requirements are met in advance.
- Action to be taken: Hire legal and technical advisors specializing in urban planning regulations to expedite the obtaining of permits, in addition to submitting all required documentation in a timely manner to avoid administrative setbacks.

Risks associated with the technology used

1. Technological security risk

- Description: Digital assets, although built on the Algorand network, may be susceptible to technological vulnerabilities, unauthorized access, or cyberattacks.
- Mitigation: Use of advanced cybersecurity standards, data encryption, and continuous monitoring.
- Measure to be implemented: Use Banco Atlántida's technological infrastructure based on AES256 encryption, secure nodes, and VRF algorithms, complemented by periodic audits of the technological infrastructure used in the issuance.

2. Risk of loss or theft of private keys

- Description: The private keys used to access and transfer tokens may be compromised by bad practices, malware, or targeted attacks.
- Mitigation: Use of institutional custody services and strong authentication.
- Measure to be implemented: Exclusive use of Banco Atlántida's custody infrastructure with multi-factor authentication (MFA) and segregation of duties, preventing individual users from having to handle private keys directly.

3. Risk of vulnerabilities in smart contracts

- Description: Errors in the coding of smart contracts used to manage economic rights can lead to operational failures or exploitation by third parties.
- Mitigation: Development based on validated standards and specialized technical review.
- Measure to be implemented: Design smart contracts in accordance with the Algorand security framework and submit them to internal technical review by the PSAD and external validation

before deployment on the network.

4. Risk of PSAD infrastructure failures

- Description: Issuance depends on the authorized PSAD's technological and operational infrastructure, whose interruption may affect the availability of tokens or settlement operations.
- Mitigation: Contingency protocols, redundancy, and regulatory oversight.
- Action to be implemented: Ensure that Banco Atlántida maintains backup systems, 24/7 monitoring, and disaster recovery protocols (DRP), complying with CNAD requirements.

5. Operational centralization risk

- Description: Issuance depends on a single authorized platform (Banco Atlántida), which may concentrate operational risk if safeguards are not in place.
- Mitigation: Regulatory oversight and modular architecture with decentralized auditing.
- Measure to be implemented: Integrate automatic audit mechanisms for critical on-chain events and maintain public traceability of token distribution and associated payments.

6. Risk of limited interoperability

- Description: Issued tokens may not be compatible with other platforms or blockchain systems if they do not conform to widely accepted standards.
- Mitigation: Adoption of interoperable standards and modular design.
- Action to be implemented: Use interfaces compatible with Algorand ASA (Algorand Standard Assets) standards and maintain an API architecture that facilitates integration with other regulated or institutional platforms.

7. Risk of limited secondary market availability

- Description: The ability to trade tokens outside the PSAD platform may be restricted in the short term.
- Mitigation: Internal liquidity strategies and evaluation of future expansion.
- Action to be implemented: Encourage internal circulation within the Banco Atlántida platform and analyze the technical and legal feasibility of listing tokens on authorized platforms compatible with Algorand.

8. Regulatory compliance risk in issuance and settlement

- Description: Regulatory changes or non-compliance with legal provisions could affect the operability or validity of the issuance.
- Mitigation: Active supervision by the PSAD and certifier.
- Action to be taken: Keep the issuance up to date with CNAD guidelines, conduct ongoing legal reviews, and update smart contracts in response to regulatory changes.

9. Risk of monitoring fraudulent transactions

- Description: The absence of tracking mechanisms could allow for the misuse of tokens.
- Mitigation: Integration of transactional monitoring solutions.
- Measure to be implemented: Incorporate blockchain analysis tools compatible with Algorand (such as Chainalysis or other adapted tools) to identify irregular patterns and report them to the CNAD or competent authorities.

10. Risk of data integrity prior to on-chain registration

- Description: Data entered into the blockchain must be traceable and accurate from its source

- to avoid inconsistencies.
- Mitigation: Data validation and access control.
- Measure to be implemented: Implement internal validation and hashing processes for key data before it is uploaded to the blockchain, ensuring consistency between PSAD internal records and what is recorded on the Algorand network.

13) DISPUTE RESOLUTION

Arbitration, Applicable Law, and Jurisdiction to which the parties submit

The Tokens are governed by and will be interpreted in accordance with the laws of El Salvador, specifically the Digital Asset Issuance Law and the corresponding regulations.

All controversies, disputes, or claims arising out of or in connection with the issuance of the BAES-NXX token, including those related to its interpretation, execution, validity, or termination, shall be resolved by arbitration in accordance with the rules and procedures established by the Mediation and Arbitration Center of the Chamber of Commerce and Industry of El Salvador.

The parties submit to the jurisdiction of the Republic of El Salvador.

The arbitral award shall be final and binding on the parties involved.

14) PROCESSING OF PERSONAL DATA

The Issuer, in compliance with the Law for the Protection of Personal Data of El Salvador, guarantees that the processing of personal data related to the issuance will be carried out in accordance with the principles of legality, transparency, minimization, and security. Investors' personal data will be used exclusively for legitimate purposes related to the Issuer's operational and commercial activities and will be protected by appropriate technical and organizational measures.

The processing of this data is carried out in strict accordance with the Privacy Policy, which details the specific procedures and purposes for the use of personal information. The Privacy Policy is available for consultation on the Issuer's website, its applications, and in **Annex VII - PSAD POLICIES**, ensuring transparency and compliance with current regulations on personal data protection.

Data subjects shall be guaranteed their rights of access, rectification, cancellation, opposition, portability, limitation, and erasure, which they may exercise through the channels designated by the Issuer. In addition, any international transfer of data shall be carried out ensuring equivalent levels of protection in accordance with applicable regulations.

15) TAX REGIME

Tax Regime

Under no circumstances shall the Issuer be liable for any taxes or tax obligations of investors. The issuance shall be subject to the tax provisions regulated within the legal framework governing Digital Asset Service Providers, as well as Digital Asset Issuers and Issuances in force in the Republic of El Salvador.

In accordance with Article 36 of the Digital Asset Issuance Law, the issuance benefits from significant tax

advantages that enhance the attractiveness of our digital asset offerings.

These benefits include:

Tax exemptions: Both the nominal value and any returns or income derived from digital assets are exempt from all types of taxes, levies, fees, and contributions. This includes exemptions from the Tax on Property Transfers and Services, Income Tax, and Municipal Taxes, as well as all other forms of taxes, regardless of their nature. In addition, capital gains or ordinary income from the sale or transfer of digital assets, including debt forgiveness, are also exempt from tax.

General tax benefits: Issuers, certifiers, and registered service providers of digital assets benefit from all of the above tax advantages, fostering a favorable environment for digital asset operations.

Tax advice disclaimer: While we describe the tax benefits associated with digital assets under Section 36 of the Digital Asset Issuance Act, it is important for participants to understand that the company does not provide tax advice. Participants are advised to consult their own tax professionals to fully understand the tax implications of purchasing, holding, or disposing of digital assets in accordance with their personal tax circumstances and the law applicable to them. The company assumes no responsibility for tax advice provided to participants by third parties or for participants' compliance with tax laws.

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16) COMMUNICATION CHANNELS

For any questions, inquiries, additional information, or any notifications regarding this Relevant Information Document, please contact us via email atadministracion@inversionesglobalessv.com or informacion.ige@gmail.com, by phone at +503 2521-6442 or +503 7018-0428, or by mail at the following address: Blvd. De Los Próceres, Torre Cuscatlán, Level 6, Office 4, Antigua Cuscatlán, La Libertad Este, La Libertad.

I authorize also the following person to receive notifications or any documents that must be delivered to us: Jorge Alberto Parrillas Gómez.

17) OTHER STATEMENTS:

In accordance with the provisions of the Regulations for the Registration of Issuers and Public and Private Issues, Inversiones Globales Estratégicas, S.A., de C.V. declares:

- The digital assets covered by this offering are registered in the CNAD Public Registry. Their registration does not imply certification of the quality of the security or the solvency of the issuer.
- It is the investor's responsibility to read all the information contained in this Relevant Information Document.
- Digital assets may lose their value in whole or in part;
- Digital assets may not always be negotiable;
- Digital assets may not be liquid;
- The issuance focuses only on certain specific digital assets and does not constitute an invitation to sell financial instruments; and
- This offer is subject to applicable regulations and does not constitute an offer in jurisdictions where its marketing is illegal.

18) ANNEXES

Annex I - Affidavit.

Annex II - Certifier's Report.

Annex III - Contracting Policies

Annex IV - Issuer's Audited Financial Statements.

Annex V - Nexus Financial Projections.

Appendix VI - Contracts of Inversiones Globales Estratégicas, S.A. de C.V.

Annex VII - PSAD Policies.

Appendix VIII – Progress of the Premier Zaragoza Project.