Neinor Homes, S.A. ("**Neinor**" or the "**Company**"), in compliance with the reporting requirements provided for on article 227 of the Royal Legislative Decree 4/2015, of 23 October, approving the consolidated text of the Securities Market Act, hereby informs of the following

OTHER RELEVANT INFORMATION

With regard to the merger by absorption of Quabit Inmobiliaria, S.A. by Neinor (the "**Merger**"), and further to the other relevant information notice published on 31 March 2021 (registration number 8347), we hereby inform you that:

(i)   on 28 April 2021, following the consultation with the Finance and Tax Department of the Biscay Provincial Council, it has been confirmed that (a) the special framework for mergers, divisions, transfers of assets, exchanges of securities, global assignments of assets and liabilities and change of registered office of a European company or a European cooperative society from one Member State of the European Union to another set out in Chapter VII of Title VI of the Provincial Law on Corporate Income Tax in the Historical Territory of Biscay is applicable to the merger; and (b) under that special framework, the treatment of any income recorded in the profit and loss account of Neinor as a result of a negative merger difference is not subject to Corporate Income Tax for either Neinor or Quabit; and

(ii)   the authorization form the Spanish National Markets and Competition Commission (*Comisión Nacional de los Mercados y la Competencia*) to the economic concentration resulting from the Merger in accordance with the provisions of Law 15/2007, of July 3, 2007, on the Defense of Competition (*Ley 15/2007, de 3 de julio, de Defensa de la Competencia*), was granted on 18 May 2021.

The Merger is expected to be completed in the near term once all the necessary actions and formalities for the execution of the corresponding merger deed have been completed, of which the market will be duly informed.

In Madrid, on 19 May 2021

Silvia López Jiménez

Secretary of the Board of Directors