



**PUERTO  
MARISCO**

## **Relevant Information Document**

**Public Issuance of PMARISCO1 Tokens**

**(\$PMARISCO1)**

**Date: March 2026**

## Cover

**Issuer:** GRUPO CS, S.A.S. DE C.V.

- Company incorporated in the Republic of El Salvador on May 28, 2025, registered in the Commercial Registry under entry number 932.

**Address of the Issuer:** 77 av. Norte, 346 colonia escalón, district of San Salvador, municipality of San Salvador Centro, department of San Salvador, Republic of El Salvador.

**Business or economic activity:** i) Activities ancillary to ncp financial intermediation, ii) other information technology and computer services activities, and iii) fund administration activities.

**Trading currency:** United States dollars and USDC.

**Amount of the issue:** Two Million One Hundred Twenty-five Thousand United States Dollars (US\$2,125,00.00)

**Issue term:** 15 years.

**Digital Asset Service Provider:** FINTECH AMERICAS, S.A. DE C.V. (PSAD-0018)

**Trading platform:** MONETAE, owned by FINTECH AMERICAS, S.A. DE C.V.

**Type of issue:** Public Offering of Income

**Trading Label or Code:** \$PMARISCO1

**Website where the RID will be available:** <https://www.monetae.io/>

- The issuer of the digital assets is solely responsible for the contents of this Relevant Information Document.
- The digital assets subject to this offer are registered in the Public Registry of the CNAD. Its 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.
- This offer does not constitute an offer available in any jurisdiction in which it is considered illegal.



## Broadcast Summary

This Public Offering of Tokens is filed with the National Digital Assets Commission ("CNAD") by GRUPO CS, Sociedad por Acciones Simplificada De Capital Variable, a Salvadoran company incorporated on May 28, 2025, registered in the Commercial Registry under entry number 932, in which its name as a Simplified Stock Company under the name GRUPO CS is recorded. S.A.S. de C.V.

GRUPO CS, S.A.S. de C.V. has Tax Identification Number 0623-280525-111-5, with address at 77 av. Norte, 346 colonia escalón, district of San Salvador, municipality of San Salvador Centro, department of San Salvador, Republic of El Salvador. The company's main activity is the acquisition, management and exploitation of intangible assets related to trademarks, franchises and economic rights, as well as the structuring of investment instruments backed by real assets and financial flows.

Grupo CS, S.A.S. de C.V. aims to consolidate itself as an operator specialized in the management and exploitation of trademarks, distinctive signs and royalties in El Salvador and the Central American region. Its strategic focus is on developing, scaling and strengthening highly recognized brands, integrated into the daily lives of thousands of consumers, generating sustainable value for both brand owners and the markets in which they participate.

GRUPO CS, S.A.S. de C.V., has been authorized as an issuer of digital assets before the CNAD under registration number EAD-0032, on March 6, 2026. This issue was authorized by the CNAD under registration number AD-00038, on March 6, 2026.

GRUPO CS, S.A.S. de C.V. (hereinafter, the "Issuer"), presents this Relevant Information Document ("RID") with the purpose of providing investors with a clear, precise and complete description of the public offering of tokens identified with the label or ticker code "\$PMARISCO1", thus offering the opportunity to participate directly in the economic results generated by the PUERTO MARISCO brand.

### **About Project \$PMARISCO1**

\$PMARISCO1 is a Public Offering of Revenue Tokens structured to support the formal and definitive acquisition of the brand and distinctive signs "Puerto Marisco", which, with its trade name and brand, of high recognition in the country, forms a chain of seafood restaurants founded in El Salvador in 2006, which currently has 16 points of sale between branches and franchises, strategically distributed at the national level.



Sucursal	Tipo
PUERTO MARISCO EL ENCUENTRO - SAN MIGUEL	Franquicia
PUERTO MARISCO PLAZA MUNDO USULUTAN	Franquicia
LOURDES	Franquicia
PUERTO MARISCO VALLE DULCE	Franquicia
PUERTO MARISCO LAS RAMBLAS	Franquicia
PUERTO MARISCO SONSONATE	Franquicia
CASA MATRÍZ ESCALÓN	Sucursal
SUCURSAL CIMA	Sucursal
SUCURSAL PROGRESO	Sucursal
SUCURSAL ZONA ROSA	Sucursal
SUCURSAL SKINA	Sucursal
SUCURSAL SANTA ELENA	Sucursal
SUCURSAL CONSTITUCIÓN	Sucursal
SUCURSAL CAFETALÓN	Sucursal
SUCURSAL VENECIA	Sucursal
SUCURSAL ZARAGOZA	Sucursal

The purpose of this issuance is to obtain the necessary capital to materialize the promise of sale subscribed between GRUPO CS, S.A.S. de C.V. (hereinafter, the "Issuer") and Carlos Jorge Martín Simán Safie (Exhibit 15), for a total amount of ONE MILLION SIX HUNDRED SEVENTY-SIX THOUSAND SEVEN HUNDRED FORTY-SIX DOLLARS OF THE UNITED STATES OF AMERICA (US\$1,676,746.00), by means of which the Issuer will acquire full ownership of the trademark "Puerto Marisco", together with its other distinctive signs, as well as the economic rights derived from its exploitation. The aforementioned distinctive signs are duly registered with the Intellectual Property Registry of the Republic of El Salvador. Below is a summary of the trademarks and distinctive signs:

The **Puerto Marisco** brand and its distinctive signs have various registrations in force in the Salvadoran Institute of Intellectual Property, which guarantee its legal protection as an underlying asset of this issue. The main records are:

- **Commercial name** registered to cover catering services (food) and temporary lodging, under the ownership of **Carlos Jorge Martín Simán Safie**, registered at No. 127 of Book No. 22, folios 255-256.
- **Trademark – Class 43**, which protects catering services (food) and temporary lodging, registered in the name of **Carlos Jorge Martín Simán Safie** at No. 239 of



Book No. 359, folios 491-492.

- **Commercial name** covered for restaurant services, registered in the name of **Carlos Jorge Martín Simán Safie** at No. 61 of Book No. 288, folios 125-126.
- **Commercial Name "Puerto Marisco"**, intended to identify an establishment dedicated to a restaurant of general food, registered in the name of **Carlos Jorge Martín Simán Safie** at No. 217 of Book No. 12, folios 435-436.



The Puerto **Marisco** trademark and its distinctive signs are registered with the Salvadoran Institute of Intellectual Property of the National Registry Center (CNR) of the Republic of El Salvador, this being the only country in which the trademark has legal protection in force at the time of this issuance. Registration confers exclusive rights within Salvadoran territory and does not extend protection to other jurisdictions. Any future international expansion will require new registrations in accordance with the applicable laws of each country. The Certificates can be consulted in Annex 16.

***It is hereby stated that the "Puerto Marisco" brand, the subject of this Issuance and linked to the economic rights that support the \$PMARISCO1 Token, is registered and protected exclusively in the Republic of El Salvador, in accordance with the applicable regulations on industrial property.***

The \$PMARISCO1 tokens confer on their holders a proportional participation right, determined according to the total number of tokens issued, with respect to the income and net flows generated by the current or future use or licensing contracts of the "Puerto Marisco" brand and the other associated distinctive signs.

This right is implemented through the assignment, by the Issuer, of the economic rights corresponding to royalties and any other income derived from the contracts for the use or licensing of the trademark and its distinctive signs, in favor of the holders of the \$PMARISCO1 tokens, throughout the term of the issue.

The allocated revenues will be received and distributed net, after deducting all expenses necessary for the operation, protection and maintenance of the trademark, including, but not limited to, licensing costs, registration fees, costs related to tokenization, as well as



any other expenses essential for compliance with legal obligations. contractual and operational conditions of the Issuer.

Once the issuance period has expired, the trademark "Puerto Marisco", its associated distinctive signs and the economic benefits that they generate will be the exclusive property of Grupo CS, S.A.S. de C.V. Accordingly, holders of \$PMARISCO1 tokens will not retain any rights to the underlying asset or the income derived from it, beyond the maturity date of the issuance.

### **Strategic Purpose of the Issuance**

This offering constitutes a corporate financing project focused on the acquisition and exploitation of an intangible asset of high commercial value: the "Puerto Marisco" brand and its other distinctive signs, designed to convert its flows from royalties and trademark use licenses into a regulated investment opportunity backed by blockchain technology. Through this issuance, the Issuer seeks to materialize the purchase of the brand, ensure the ownership of its economic rights and channel such flows to investors in a transparent, traceable and proportional manner.

The strategic objectives of this issuance include:

1. **Access to capital markets and consolidation of ownership of the trademark and distinctive signs "Puerto Marisco":** The issuance of the \$PMARISCO1 tokens allows Grupo CS, S.A.S. de C.V. to access capital markets with the purpose of fulfilling the promise of sale signed with the current owner of the trademark "Puerto Marisco" and the associated distinctive signs, for an amount of US\$1,676,746.00. Through the results of the placement of the \$PMARISCO1 tokens, the Issuer will acquire the intellectual property and economic rights linked to said brand. Once acquired, the Issuer will contractually assign to the token holders its proportional participation in the income obtained and net flows of royalties and other income derived from its use or licensing during the term of the issuance, without there being a pre-established base amount.
2. **Democratization of investment and participation in the performance of a recognized brand:** The issuance of \$PMARISCO1 tokens offers the investing public the possibility of participating in the economic performance of a highly recognized restaurant chain, allowing holders to link with one of their favorite brands and generate value through an innovative investment model. Holders of \$PMARISCO1 tokens will participate directly in the economic results generated by the brand, receiving quarterly distributions of net flows, deducting only the operational,



registration, administrative and compliance expenses necessary to maintain and operate the brand.

3. **Leverage an innovative and favorable regulatory framework:** The issuance is made under El Salvador's Digital Asset Issuance Law (LEAD), allowing the issuer and investors to benefit from an innovative legal framework, with significant tax advantages and clear rules for the operation of digital instruments backed by real assets.

### Placement and Trading Conditions

The total amount of the \$PMARISCO1 issuance amounts to **TWO MILLION ONE HUNDRED AND TWENTY-FIVE THOUSAND UNITED STATES DOLLARS (US\$2,125,000.00)**, represented by **2,125 tokens** with a face value of **US\$1,000.00** each. This total comprises:

1. **Base Amount of US\$1,700,000.00 (1,700 tokens):** Corresponds to the tokens intended for placement in the primary market, whose purpose is to obtain the necessary capital to formalize the acquisition of the "Puerto Marisco" brand and the other associated distinctive signs.
2. **"Sweat Equity" Tokens for US\$425,000.00 (425 tokens):** Assigned in proportion to the **Issuer's shareholders**, in recognition of their strategic and non-monetary contribution in the conception, structuring and management of this issuance, as well as in the exploitation of the brand and its distinctive signs. These tokens will be subject to the specific guidelines set forth in the relevant section of this Relevant Information Document (RID).

Additionally, from the time of the **Notice of Public Offering**, the **Issuer's shareholders** must acquire with their own resources **two hundred and fifty-five (255) \$PMARISCO1 tokens**, equivalent to **15% of the Base Amount (US\$255,000.00)**. This mandatory investment is intended to directly align the interests of shareholders with those of other token holders, reinforce their commitment to the success of the issuance, and ensure a solid equity base supporting the transaction.

The primary placement will be carried out through the digital platform of Fintech Americas (<https://www.monetae.io>), with a Sale Window in the primary market of three (3) months, counted from the authorization of the public offering in the primary market. The issuance will only take effect if at least 50% of the Base Amount (i.e., 850 tokens) are placed with Independent Third Parties (as defined in the Glossary of this Relevant Information Document) within this timeframe (Sale Window). In the event that this "Minimum Placement" is not reached, the issuance will be cancelled and all funds will be



refunded to investors without penalty, commission or withholding as set forth in section 14 of this Relevant Information Document. In the event that the Minimum Placement is reached, but not the total placement of the 1,700 tokens during the Sale Window, the shareholders of the Issuer are obliged to acquire the unplaced tokens at the end of the period, this in order to guarantee the necessary capitalization to execute the purchase of the trademark and distinctive signs "Puerto Marisco". The funds from the placement of the Base Amount will be used exclusively for the acquisition of the "Puerto Marisco" brand, in compliance with the promise of sale.

Starting from the 13th month from the date of issuance, \$PMARISCO1 tokens may be freely traded on the authorized secondary market, exclusively through Fintech Americas' regulated infrastructure, subject to technological and regulatory controls (allowlist, geofencing, KYC/AML).

### **Underlying Asset**

The underlying asset of the issuance of Token \$PMARISCO1 is constituted by the assignment of economic rights in favor of the holders of Tokens over the rents obtained and flows generated by the Issuer in terms of royalties and/or income from licenses to use the "Puerto Marisco" brand, its other distinctive signs, and any other income derived from related use or licensing contracts. The term of the assignment will be exclusively for the term of this issue.

The assignment of economic rights that will support the Underlying Asset will only produce legal, patrimonial and operational effects once the following essential suspensive conditions have been jointly and fully complied with: (i) the formalization, by means of a public instrument or authenticated private document, of the purchase and sale of the trademark and other distinctive signs "Puerto Marisco" in favor of the Issuer, in such a way that the latter acquires full ownership, free of charges, encumbrances or limitations that affect the economic rights to be assigned; and (ii) compliance with the Minimum Placement consisting of the effective acquisition of eight hundred and fifty (850) tokens by independent third-party investors during the Sale Window, in accordance with the provisions of this Relevant Information Document and applicable regulations.

Until both conditions precedent are fully met, this assignment will not transfer any rights, will not generate any enforceable financial expectation and will not produce an obligation of payment, distribution or economic recognition of any nature for the Issuer or the



Tokenholders, maintaining the economic rights in their current state and without being understood as an assignment. promise of assignment, usufruct, encumbrance or any other form of advance disposition. Consequently, it is expressly recognized that the effectiveness of the transfer is subject to the full realization of the financial purpose of the issue and to the formal acquisition of the trademark and its other distinctive signs, conditions without which the transfer would have no legal object and cause.

At present, the income and economic flows associated with the trademark "**Puerto Marisco**" come from a license agreement entered into between the current owner of the trademark and the company **Puerto Marisco, S.A. de C.V.**, an entity that serves as the owner and operator of the seafood restaurant chain, made up of ten (10) own branches and six (6) branches under the franchise model with third parties.

By means of this contract, Puerto Marisco, S.A. de C.V. holds the right of exclusive use of the trademark and its distinctive signs until **June 30, 2041**, with an automatic extension clause. In exchange for this right, the company is obliged to pay a **royalty**.

This royalty has been set at a **minimum of 3.0% on gross food and beverage sales** generated by all the chain's restaurants, both owned and franchised. The defined rate is in line with industry standards for consolidated brands in the seafood and full-service restaurant segment, which provides a competitive and sustainable framework. Likewise, its dynamic nature allows the value of the royalty to evolve depending on commercial performance, brand positioning and its capacity for expansion, thus generating a potential for increasing returns for token holders, directly linked to the growth of points of sale and the optimization of the licensing strategy.

The royalty currently established corresponds to 3% of Puerto Marisco's consolidated gross sales. However, the contractual franchise scheme and the dynamics of the sector allow us to project that this percentage could increase in the future, generating an additional potential for appreciation of the flows that support the issuance. For the purposes of calculating gross sales, it will be understood that such sales include those generated by the sixteen (16) restaurants currently in operation, of which ten (10) are operated directly by Puerto Marisco, S.A. de C.V. and six (6) operate under the franchise model granted by said company to third parties. Likewise, this calculation will be automatically extended to gross sales from all new branches or franchises that are opened during the term of the Issuance, integrating these into the universe of points of sale that generate the underlying income of the Token.



Finally, upon the completion of the promise of sale entered into between the Issuer and the current owner, the Issuer will acquire the legal ownership of the "Puerto Marisco" brand, its distinctive signs and will become the beneficiary of all the associated economic rights.

For the purposes of this issuance, the flows to be distributed will be calculated from the gross income generated by the underlying asset, applying a deduction of up to twenty percent (20%) of such gross income. The purpose of this deduction will be to cover in advance and globally all the expenses necessary for the fulfillment of the ordinary and recurring obligations of the company, as well as for the operation, maintenance, protection and exploitation of the trademark. The deduction will include, but is not limited to: general administrative expenses, personnel expenses, leases, basic services, taxes and fees, licensing fees, registration expenses, fees and costs for the renewal and defense of intellectual property rights, costs associated with tokenization, administration and maintenance of the issue, platform or custodian commissions, legal and accounting expenses, audits, insurance, and any other expenses essential for the proper corporate functioning and compliance with the Issuer's legal, contractual, fiscal, and regulatory obligations.

In the event that actual expenses are less than twenty percent (20%) of gross revenues, the unused surplus will be added to the amount distributable among token holders. In the event that actual expenses exceed twenty percent (20%) of gross revenues, the Issuer will cover the shortfall with its own resources, without in any case reducing the distributable yield of token holders due to such excess. The resulting amount, after the deduction has been applied in accordance with the limit described above, will constitute the yield distributable to the tokenholders.

Each \$PMARISCO1 token gives its holder the right to participate, in proportion to the total number of tokens issued, in the net income and flows generated by the brand, without establishing a minimum guaranteed amount. Consequently, the returns will be determined by the actual results of the transaction and may benefit from increases in the royalty rate or in the volume of sales, in accordance with market conditions and the expansion strategy.

100% of the net flows received by the Issuer and attributable to royalties and/or payments for trademark licenses will be distributed among investors on a quarterly basis,



ensuring traceability and control through the use of blockchain technology. For calendar quarters ending in March, June and September, the payment of yields, if generated, to Token Holders must be made within the first forty-five (45) calendar days following the close of the corresponding fiscal quarter. Such payment shall be accompanied by the Issuer's financial statements, prepared for that period. In the case of the fiscal quarter concluded in December, the payment of the returns, if any, to the Token Holders shall be made no later than April 30 of the immediately following calendar year, or within the applicable deadlines in accordance with Articles 283 and 284 of the Commercial Code, relating to the presentation and delivery of the Issuer's audited financial statements, whichever comes first.

### Technology and Custody

The \$PMARISCO1 tokens are built under the ERC-20F standard on the Polygon blockchain, integrating audited smart contracts, participant verification using allowlist and geofencing, and secure custody through Fireblocks. This infrastructure ensures that only verified investors can interact with the tokens, and that all trades are immutably and traceably recorded.

The primary placement will be carried out through the digital platform of Fintech Américas, S.A. de C.V. (MONETAE), PSAD-0018, which will act as structurer, marketer and administrator of the issuance. This ensures that the entire process of placement and distribution of profits is carried out in accordance with the highest regulatory standards and transparency for investors.

This document provides all relevant information related to the offering of \$PMARISCO1 tokens, ensuring that investors can make informed and informed decisions about the benefits and risks involved in this investment opportunity.

Characteristics of the Public Offering	
Issuer	GRUPO CS S.A.S DE C.V.
Type of Public Offering	Public Offering – Revenue Tokens
Token Denomination	PMARISCO1-
Token Quote Label	\$PMARISCO1
Type of Digital Asset	Public Offering – Revenue Token
Structuring and Issue	<b>FINTECH AMERICAS, S.A. DE C.V.</b>

Manager	<p>CNAD Registration Number: PSAD-0018</p> <ul style="list-style-type: none"> <li>• Address: Final Avenida La Capilla No. 624, Colonia San Benito, District of San Salvador, Municipality of San Salvador Centro, Department of San Salvador.</li> <li>• Designated contact person: Jessica Andrea Ardón López</li> <li>• Contact Phone: +503 7061-1888</li> <li>• Contact Email: <a href="mailto:contacto@monetae.io">contacto@monetae.io</a></li> <li>• Website: <a href="https://www.monetae.io/">https://www.monetae.io/</a></li> </ul>
Digital Asset Service Provider	<p><b>FINTECH AMERICAS, S.A. DE C.V.</b></p> <p>CNAD Registration Number: PSAD-0018</p> <ul style="list-style-type: none"> <li>• Address: Final Avenida La Capilla No. 624, Colonia San Benito, District of San Salvador, Municipality of San Salvador Centro, Department of San Salvador.</li> <li>• Designated contact person: Jessica Andrea Ardón López</li> <li>• Contact Phone: +503 7061-1888</li> <li>• Contact Email: <a href="mailto:contacto@monetae.io">contacto@monetae.io</a></li> <li>• Website: <a href="https://www.monetae.io/">https://www.monetae.io/</a></li> </ul>
Issuance Certifier	<p><b>TR CAPITAL, S.A. DE C.V.</b></p> <p>CNAD Registration Number: CERT-0003</p> <ul style="list-style-type: none"> <li>• Address: Calle Cuscatlán, #4312, Col. Escalón, San Salvador, El Salvador.</li> <li>• Designated contact person: Héctor Ramon Torres Córdova</li> <li>• Contact Phone: +503 2538-6360</li> <li>• Contact Email: <a href="mailto:info@trcapital.net">info@trcapital.net</a></li> <li>• Website: <a href="https://trcapital.net/">https://trcapital.net/</a></li> </ul>
Token Custody	<p>The Tokens will be safeguarded through the FINTECH AMERICAS, S.A. DE C.V. platform (PSAD-0018).</p> <p>FINTECH AMERICAS, S.A. DE C.V. is responsible for the custody of digital assets issued under the \$PMARISCO1 token. Its main function is to guarantee the security, traceability and transparency of operations through blockchain technology, complying with the applicable</p>



	regulatory provisions established by the National Digital Assets Commission (CNAD).
Issuance term and structuring	<p>The term of the issuance of the \$PMARISCO1 token will be fifteen (15) years, counted from the authorization of the issuance in the primary market, as long as the minimum placement conditions established in this Relevant Information Document are met.</p> <p>The Issuer reserves the right to mint or burn tokens issued exclusively in cases of technological breach that compromises the integrity of the issue, or when required to comply with administrative or judicial orders in application of current legislation.</p>
Total amount of the issue	The total amount of the issuance is TWO MILLION ONE HUNDRED AND TWENTY-FIVE THOUSAND DOLLARS OF THE UNITED STATES OF AMERICA (US\$2,125,000.00).
Number of Tokens to Issue	Two thousand one hundred and twenty-five (2,125) tokens will be issued, with a face value of ONE THOUSAND UNITED STATES DOLLARS (US\$1,000.00) each.
Token Unit	<p>One (1) \$PMARISCO1 token represents 1/2,125. These flows correspond to the assignment of economic rights made by the Issuer in favor of the token holders, from the exploitation of the trademark and distinctive signs "Puerto Marisco".</p> <p>Holders of \$PMARISCO1 tokens will receive the economic benefits that correspond to them in proportion to their participation, as the net financial flows attributable to the underlying asset are generated and settled, in accordance with the rules and deadlines established in this Relevant Information Document.</p>
Minimum Trade Value	The minimum value of participation in the primary offering of \$PMARISCO1 tokens is ONE THOUSAND UNITED STATES DOLLARS (USD \$1,000.00), corresponding to the acquisition of one (1) token. This amount represents the minimum unit of investment to access the economic rights linked to the income obtained and future financial flows generated by the exploitation of the trademark

	<p>"Puerto Marisco" and its other distinctive signs, in accordance with the conditions stipulated in this Relevant Information Document (RID).</p> <p><b>IMPORTANT: Digital Asset Service Providers may establish, through their respective technological platforms, minimum and maximum acquisition limits (in number of tokens) applicable to their users. These limits must be adjusted to its internal operating policies, provided that they do not contravene the minimum or maximum amounts determined by the Issuer and established in this Relevant Information Document (RID).</b></p>
<p>Maximum Trade Value</p>	<p>The base amount of the issuance comprises a total of one thousand seven hundred (1,700) tokens, equivalent to ONE MILLION SEVEN HUNDRED THOUSAND DOLLARS OF THE UNITED STATES OF AMERICA (US\$1,700,000.00).</p> <p>Of this total, the Issuer's Shareholders must mandatorily acquire two hundred and fifty-five (255) tokens, equivalent to fifteen percent (15%) of the base amount, in proportion to their shareholding. <b><u>Consequently, the maximum value of participation in the primary offering for independent third-party investors corresponds to all the remaining tokens available to the public, that is, one thousand four hundred and forty-five (1,445) tokens, with a total value of ONE MILLION FOUR HUNDRED AND FORTY-FIVE THOUSAND UNITED STATES DOLLARS (US\$1,445,000.00).</u></b></p> <p>In the event of a partial placement, the tokens not acquired by third parties during the Sale Window must be acquired by the Issuer's Shareholders, in proportion to their shareholding, as established in this Relevant Information Document.</p> <p><b>IMPORTANT: Digital Asset Service Providers may</b></p>

	<p><b>establish, through their respective technological platforms, minimum and maximum acquisition limits (in number of tokens) applicable to their users. These limits must be adjusted to its internal operating policies, provided that they do not contravene the minimum or maximum amounts determined by the Issuer and established in this Relevant Information Document (RID).</b></p>
Sale Window	<p>The Sale Window is defined as the initial period of three (3) calendar months, counted from the Notice of Public Offering (Commencement of the Commercialization of the tokens in the primary market) on the Administrator's platform, during which the Issuer will seek to validate the viability of the issuance through a first effective placement.</p> <p>During this window, the Issuer may place up to one thousand seven hundred (1,700) tokens, corresponding to the Base Amount of the issuance required to formalize the promise of sale of the trademark and other distinctive signs, for an aggregate value of up to ONE MILLION SEVEN HUNDRED THOUSAND DOLLARS OF THE UNITED STATES OF AMERICA (US\$1,700,000.00).</p> <p>Of this total, the Issuer's Shareholders must mandatorily acquire two hundred and fifty-five (255) tokens, equivalent to fifteen percent (15%) of the Base Amount. Accordingly, the maximum amount of tokens effectively available to third-party investors during the Sale Window will be one thousand four hundred and forty-five (1,445) tokens, with a total value of ONE MILLION FOUR HUNDRED FORTY-FIVE THOUSAND UNITED STATES DOLLARS (US\$1,445,000.00). Additionally, an internal allocation of four hundred and twenty-five (425) tokens as Sweat Equity to the Issuer's shareholders, which are not available to the public, will be maintained.</p>

	<p><b><u>In order for the issuance to continue its course, it will be essential to place at least eight hundred and fifty (850) tokens, equivalent to EIGHT HUNDRED AND FIFTY THOUSAND DOLLARS OF THE UNITED STATES OF AMERICA (US\$850,000.00) during this window. The participation of the Issuer's Shareholders will not count towards this threshold.</u></b></p> <p>In the event that the Minimum Placement is reached, but not the total placement of the 1,700 tokens during the Sale Window, the Issuer's Shareholders undertake to acquire, in proportion to their shareholding, the unplaced tokens within a maximum period of thirty (30) calendar days. In this case, the cancellation or deletion ("burning") of the issued tokens will not proceed.</p> <p><b>Mandatory investment by the Issuer's Shareholders</b> The Issuer's Shareholders will make, from the moment of enabling the public offering, an initial investment equivalent to two hundred and fifty-five (255) tokens. This participation will be in proportion to their shareholding and is intended to align their interests with those of the other token holders, reinforcing their commitment to the success of the issuance and guaranteeing, at the same time, a solid financial base that supports the operation.</p>
<p>Minimum Issue Amount ("Minimum Placement")</p>	<p>The issuance of \$PMARISCO1 tokens will be subject to compliance with a Minimum Placement, defined as the effective placement of at least eight hundred and fifty (850) tokens, equivalent to EIGHT HUNDRED AND FIFTY THOUSAND UNITED STATES DOLLARS (US\$850,000.00), within the period of three (3) calendar months from the Notice of Public Offering (Commencement of Commercialization of the tokens in the primary market).</p> <p>This threshold must be met exclusively through acquisitions made by Third Parties Independent of the Issuer and its Shareholders, without the shares retained or</p>

acquired by the Issuer's Shareholders being counted for this purpose. The purpose of this provision is to ensure that the issuance has effective market validation from its initial stage.

Until the Minimum Placement is reached, the funds contributed by investors will be safeguarded by the Issuance Administrator, through its platform, in a stablecoin (USDT or USDC) authorized by the National Digital Assets Commission (CNAD). During this custody period, the Issuer will not be able to dispose of the funds collected under any circumstances. Funds contributed by investors will be held in accordance with the Digital Asset Service Provider's internal policies (Exhibit 9), in a segregated, secure, and auditable account, supported by custody infrastructure provided through Fireblocks. During this period, such funds may not be transferred to the Issuer or to the investors themselves, nor may they be used for any purpose other than their safekeeping in custody.

In the event that the Minimum Placement is not reached within the three (3) month period provided for the Sale Window, the issuance will be cancelled, 100% of the issued tokens will be withdrawn from circulation and removed ("burned"), and a full redemption mechanism will be automatically activated in favor of investors, managed through the Administrator's platform. The refund will be made under a 1:1 ratio with respect to the amount originally invested, without the application of penalties, commissions or withholdings.

Once the Minimum Placement is reached, the funds in custody will be released in favor of the Issuer, who may dispose of them only in accordance with the purposes and conditions established in this RID. During the custody period, the funds will not generate interest or returns, so

	<p>neither the Issuer nor the Administrator will assume any responsibility for the payment of returns related to said period.</p>
<p><i>Sweat Equity</i> – Issuer's Shareholder Participation in the Project</p>	<p>A block equivalent to twenty percent (20%) of the total number of tokens issued – equivalent to four hundred and twenty-five (425) tokens – will be allocated exclusively to the shareholders of the Issuer, GRUPO CS, S.A.S. de C.V., in proportion to their shareholding, in recognition of their role in the conception, structuring, management and development of this issuance. as well as in the acquisition and exploitation of the "Puerto Marisco" trademark and its other distinctive signs.</p> <p>Sweat equity is a legitimate and transparent form of alignment of interests between the Issuer's Shareholders and investors, by ensuring that the project promoters maintain a direct stake in the financial success of the issuance and in the appreciation of the underlying asset. This participation does not represent a cash outlay by the Issuer's Shareholders, but is subject to the same conditions of priority and participation in the underlying asset as tokens acquired by third parties, as set forth in this RID.</p> <p>These tokens:</p> <ul style="list-style-type: none"> <li>• They will have the same economic and political rights as those acquired by third party investors, including full and proportional participation in the underlying asset. This means that the Issuer's Shareholders, in their capacity as holders of such tokens, will retain the flows corresponding to their pro-rata participation with respect to the tokens they hold in their personal portfolio.</li> <li>• They shall be the exclusive initial ownership of the Issuer's Shareholders, in proportion to their shareholding, and may be disposed of at any time, in accordance with the restrictions and procedures</li> </ul>

	<p>set forth in this Relevant Information Document.</p> <ul style="list-style-type: none"> <li>• They do not imply capital disbursement by the Issuer, constituting a non-monetary recognition for its strategic and operational contribution to the project.</li> </ul>
Mandatory Investment by Issuer Shareholders	<p>At the time of the Notice of the Public Offering, the Issuer's shareholders shall acquire with their own resources two hundred and fifty-five (255) \$PMARISCO1 tokens, equivalent to fifteen percent (15%) of the Base Amount of the issuance (US\$255,000.00). This participation is intended to align the interests of the Issuer's shareholders with those of the other token holders, reinforcing their commitment to the success of the placement and guaranteeing, at the same time, a solid financial base that supports the operation.</p> <p>In addition, in the event that the Minimum Placement is reached, but not the total placement of the 1,700 tokens during the Sale Window, the Issuer's shareholders are obliged to acquire, in proportion to their shareholding, the unplaced tokens within a maximum period of thirty (30) calendar days.</p> <p>The fulfillment of this Mandatory Investment will be carried out through capital contributions made directly by the shareholders of the Issuer, who will subscribe the corresponding tokens. The resources from this investment will be used exclusively for the proportional payment of the consideration agreed with the current owner of the trademark and the distinctive signs "Puerto Marisco", within the framework of their acquisition. In consideration of these capital contributions, the Issuer's shareholders will retain the corresponding tokens, which will represent their participation in the issuance.</p>
Related Underlying Assets	<p>The underlying asset of the issuance of Token \$PMARISCO1 is constituted by the assignment of economic rights in favor of the holders of Tokens (see</p>

**Appendix 8 – Assignment of Economic Rights)** over the income obtained and flows generated by the Issuer in terms of royalties and/or income from licenses for the use of the "Puerto Marisco" brand, their other distinctive signs, and any other income derived from related use or licensing contracts. The term of the assignment will be exclusively for the term of this issue.

The assignment of economic rights that will support the Underlying Asset will only produce legal, patrimonial and operational effects once the following essential suspensive conditions have been jointly and fully complied with: (i) the formalization, by means of a public instrument or authenticated private document, of the purchase and sale of the trademark and other distinctive signs "Puerto Marisco" in favor of the Issuer, in such a way that the latter acquires full ownership, free of charges, encumbrances or limitations that affect the economic rights to be assigned; and (ii) compliance with the Minimum Placement consisting of the effective acquisition of eight hundred and fifty (850) tokens by independent third-party investors during the Sale Window, in accordance with the provisions of this Relevant Information Document and applicable regulations.

Until both conditions precedent are fully met, this assignment will not transfer any rights, will not generate any enforceable financial expectation and will not produce an obligation of payment, distribution or economic recognition of any nature for the Issuer or the Tokenholders, maintaining the economic rights in their current state and without being understood as an assignment. promise of assignment, usufruct, encumbrance or any other form of advance disposition. Consequently, it is expressly recognized that the effectiveness of the transfer is subject to the full realization of the financial purpose of the issuance and the



formal acquisition of the trademark, conditions without which the transfer would have no legal object and cause.

This assignment has as its starting point the materialization of the promise of sale entered into between the Issuer and the current owner of the trademark. Upon the completion of the promise of sale entered into between the Issuer and the current owner, the Issuer will acquire the legal ownership of the "Puerto Marisco" trademark, its distinctive signs and will become the beneficiary of all the associated economic rights.

Currently, the income and economic flows associated with the trademark and distinctive signs "Puerto Marisco" come from a license agreement entered into between the current owner of the trademark and the company Puerto Marisco, S.A. de C.V., the entity that serves as owner and operator of the chain of seafood restaurants, currently made up of 10 own branches and 6 branches under the franchise model with third parties.

By means of this contract, Puerto Marisco, S.A. de C.V. holds the right of exclusive use of the trademark and its distinctive signs until June 30, 2041, with an automatic extension clause. In exchange for this right, the company is obliged to pay a Royalty.

This royalty has been set at a minimum of 3.0% on gross food and beverage sales generated by all the chain's restaurants, both owned and franchised. The defined rate is in line with industry standards for consolidated brands in the seafood and full-service restaurant segment, which provides a competitive and sustainable framework. Likewise, its dynamic nature allows the value of the royalty to evolve depending on commercial performance, brand positioning and its capacity for expansion, thus generating a potential for increasing returns for token holders, directly

linked to the growth of points of sale and the optimization of the licensing strategy.

For the purposes of this issuance, the flows to be distributed will be calculated from the gross income generated by the underlying asset, applying a deduction of up to twenty percent (20%) of such gross income. The purpose of this deduction will be to cover in advance and globally all the expenses necessary for the fulfillment of the ordinary and recurring obligations of the company, as well as for the operation, maintenance, protection and exploitation of the trademark. The deduction will include, but is not limited to: general administrative expenses, personnel expenses, leases, basic services, taxes and fees, licensing fees, registration expenses, fees and costs for the renewal and defense of intellectual property rights, costs associated with tokenization, administration and maintenance of the issue, platform or custodian commissions, legal and accounting expenses, audits, insurance, and any other expenses essential for the proper corporate functioning and compliance with the Issuer's legal, contractual, fiscal, and regulatory obligations.

In the event that actual expenses are less than twenty percent (20%) of gross revenues, the unused surplus will be added to the amount distributable among token holders. In the event that actual expenses exceed twenty percent (20%) of gross revenues, the Issuer will cover the shortfall with its own resources, without in any case reducing the distributable yield of token holders due to such excess.

The resulting amount, after the deduction has been applied in accordance with the limit described above, will constitute the yield distributable to the tokenholders.

Each \$PMARISCO1 token gives its holder the right to



	<p>participate, in proportion to the total number of tokens issued, in the net income and flows generated by the brand, without establishing a minimum guaranteed amount. Consequently, the returns will be determined by the actual results of the transaction and may benefit from increases in the royalty rate or in the volume of sales, in accordance with market conditions and the expansion strategy.</p> <p>100% of the net flows received by the Issuer and attributable to royalties and/or payments for trademark use licenses will be distributed among investors on a quarterly basis, in accordance with the terms and conditions stipulated in this Relevant Information Document, ensuring traceability and control through the use of blockchain technology.</p>
<p>License and Royalties Agreement</p>	<p>The income and economic flows associated with the "Puerto Marisco" brand originate from a license agreement entered into between the current owner of the trademark and the company Puerto Marisco, S.A. de C.V., an entity that serves as owner and operator of the chain of seafood restaurants, currently made up of ten (10) own branches and six (6) branches operated under the franchise model with third parties.</p> <p>By virtue of this contract, Puerto Marisco, S.A. de C.V. holds the exclusive right to use the trademark and its distinctive signs until June 30, 2041, with an automatic extension clause, in exchange for the payment of a royalty in favor of the trademark owner. This royalty has been established at a minimum percentage of three percent (3%) on the gross sales of food and beverages generated by all the chain's restaurants, both owned and franchised.</p> <p>The obligation of Puerto Marisco, S.A. de C.V. to make the payment of royalties was subject to a suspensive condition, consisting of the existence of at least sixteen</p>



	<p>(16) restaurants in operation, either under the direct ownership or franchise scheme. This condition was validly fulfilled and notified in April 2025, at which time the calculation of the contractual term of six (6) months began, after which the effective obligation to initiate the payment of royalties arises in accordance with the terms and conditions established in the contract.</p> <p>The payment of royalties will continue to be in force throughout the duration of the contract, even if the number of restaurants in operation is subsequently reduced with respect to the initially established condition, with the percentage of royalty indicated being the applicable minimum. Notwithstanding the foregoing, the parties may, in accordance with the general terms of the contract, negotiate and agree in writing to modify said percentage, either to increase or adjust it, in accordance with the evolution of the business and their respective interests.</p>
<p>Value of the Issue</p>	<p>The value of this issuance amounts to TWO MILLION ONE HUNDRED AND TWENTY-FIVE THOUSAND UNITED STATES DOLLARS (US\$2,125,000.00). This figure was determined based on the value of the promise of sale between the owner of the trademark and distinctive signs "Puerto Marisco" and the Issuer, GRUPO CS, S.A.S. DE C.V, considering in turn the "sweat equity" tokens for the Issuer's Shareholders.</p> <p>Specifically, the value of the issue includes:</p> <ul style="list-style-type: none"> <li>• <b>1,700 tokens (equivalent to US\$1,700,000.00)</b> corresponding to the base capital ("base amount") required to formalize the sale of the trademark and distinctive signs "Puerto Marisco", together with the associated economic benefits. This amount is based on a valuation of the intangible assets to be acquired, as described below. Of this total: Two hundred and fifty-five (255) tokens (equivalent to</li> </ul>

US\$255,000.00) must be acquired on a mandatory basis by the Issuer's Shareholders, in proportion to their shareholding, as a direct equity commitment to the issuance. The remaining one thousand four hundred and forty-five (1,445) tokens (equivalent to US\$1,445,000.00) will be available for acquisition by independent third-party investors during the Sale Window.

- **425 tokens (equivalent to US\$425,000.00)** assigned to the Issuer's Shareholders as sweat equity, as compensation for their structuring and management contribution (US\$425,000.00).

The Base Amount of US\$1,700,000.00 corresponds to the value agreed upon in the promise of sale entered into between the current owner of the trademark and the Issuer for the acquisition of the distinctive signs and trademarks "Puerto Marisco".

The agreed price was US\$1,676,746.00, a figure that reflects the Fair Value of such intangible assets, determined from recognized financial valuation methodologies. For the purposes of this issuance, the amount was rounded up to US\$1,700,000.00, in order to foresee and cover eventual legal, administrative and registry expenses related to the intellectual property transfer process.

#### Determination of Fair Value

The acquisition price of the distinctive signs and the trademark is based on the calculation of their **Fair Value**, which was based on the economic exploitation of the trademark through the **current license and royalties contract** entered into between the current owner and the company **Puerto Marisco, S.A. de C.V.**

The methodology applied corresponds to the **discounted**

**revenue** approach, through which the net present value of the projected future cash flows is estimated, originated by the royalties agreed in the licensing agreement of the trademark and distinctive signs "Puerto Marisco".

The main assumptions and characteristics considered in the analysis are detailed below:

- **Solid contractual basis:** The license agreement establishes the payment of a minimum royalty of **3.0% on the gross sales** of food and beverages of all the chain's restaurants, both owned and franchised. This rate is aligned with industry standards for consolidated brands in the seafood and full-service restaurant segment, which gives the asset a competitive and sustainable framework. In addition, the dynamic nature of the contract allows the royalty value to evolve based on operational performance, market penetration and the expansion of points of sale. However, for valuation purposes, the agreed rate was maintained without incorporating additional increases, guaranteeing a conservative approach without dismissing more favorable future scenarios.
- **Verified historical performance:** Revenue projections are based on actual sales data recorded between **2021 and April 2025**, including both Puerto Marisco, S.A. de C.V.'s own branches and those operated under the franchise model.
- **Conservative growth scenario:** A simple annual growth rate of **1.15%** was applied, calculated from the historical performance of **comparable sales** (*same store sales*), understood as the growth of revenues in establishments that have operated continuously during a given period, without considering new openings, significant remodeling or temporary closures. This approach

makes it possible to isolate the effect of organic growth on existing branches, reflecting a more accurate metric of the chain's operational evolution. Likewise, no projections of new branch openings or additional franchise contracts were incorporated, maintaining a criterion of prudence in the face of possible macroeconomic and sectoral variations.

- **Period of analysis:** The projection horizon considered was **fifteen (15) years**, a reasonable period to capture the economic cycle and expansion of the intangible asset.
- **Sector-specific discount rate:** The CAPM (Capital Asset Pricing Model) **model was used**, incorporating factors such as country risk, premium by size and beta of the restaurant and food sector. The result was a discount rate of **27.64%**, consistent with the risk profile of this type of intangible assets in the region.

#### Independent Validation

The methods, assumptions and results obtained in the valuation process were evaluated and validated by **EQ Evaluaciones, S.A. de C.V.**, commercially known as "**ValueX**", an expert firm duly authorized by the **Superintendence of the Financial System of the Republic of El Salvador**. (See **Annex 10** of the Relevant Information Document – RID).

On the base amount of financing, a 20% increase ("gross-up") equivalent to 425 tokens (equivalent to US\$425,000.00) is incorporated, which will be retained by the Issuer as compensation for the development, management and execution of the project. This participation does not imply a cash disbursement by the Issuer, but is subject to the same conditions of priority, economic rights and distribution of flows as the tokens acquired by third parties, as established in this Relevant Information Document (RID).

	<p>For more information on the determination of fair value and the methodology applied, please refer to section 16 – Value of Issuance of this Relevant Information Document.</p>
<p>Performance to Tokenholder</p>	<p>The <b>returns for the holders of \$PMARISCO1 tokens</b> will be made up of the <b>income and financial flows</b> generated by royalties <b>and/or payments derived from the licenses for the use of the "Puerto Marisco" brand and distinctive signs.</b></p> <p>Token holders will have the <b>right to participate on a pro rata basis</b>, according to the number of tokens they own in relation to the total tokens issued. This participation reflects their <b>economic rights acquired through the assignment of economic rights</b>, thus ensuring a fair and transparent distribution of the income attributable to the underlying asset.</p> <p>For the purposes of this issuance, the flows to be distributed will be calculated from the gross income generated by the underlying asset, applying a deduction of up to twenty percent (20%) of such gross income. The purpose of this deduction will be to cover in advance and globally all the expenses necessary for the fulfillment of the ordinary and recurring obligations of the company, as well as for the operation, maintenance, protection and exploitation of the trademark. The deduction will include, but is not limited to: general administrative expenses, personnel expenses, leases, basic services, taxes and fees, licensing fees, registration expenses, fees and costs for the renewal and defense of intellectual property rights, costs associated with tokenization, administration and maintenance of the issue, platform or custodian commissions, legal and accounting expenses, audits, insurance, and any other expenses essential for the proper corporate functioning and compliance with the Issuer's legal, contractual, fiscal, and regulatory obligations.</p>

In the event that actual expenses are less than twenty percent (20%) of gross revenues, the unused surplus will be added to the amount distributable among token holders. In the event that actual expenses exceed twenty percent (20%) of gross revenues, the Issuer will cover the shortfall with its own resources, without in any case reducing the distributable yield of token holders due to such excess.

The resulting amount, after the deduction has been applied in accordance with the limit described above, will constitute the yield distributable to the tokenholders.

The distribution of profits to the Tokenholders will be made quarterly: i) For the calendar quarters concluded in March, June and September, the payment of the returns – if generated – to the Token Holders must be made within the first forty-five (45) calendar days following the close of the corresponding fiscal quarter. Such payment shall be accompanied by the Issuer's financial statements, prepared for that period; ii) In the case of the fiscal quarter concluded in December, the payment of the returns, if any, to the Token Holders shall be made no later than April 30 of the immediately following calendar year, or within the deadlines applicable in accordance with Articles 283 and 284 of the Commercial Code, relating to the presentation and delivery of the Issuer's audited financial statements, whichever comes first.

Of the total number of tokens issued, all the tokens in circulation will participate in the distribution, including those acquired by the Issuer in compliance with the mandatory purchase, those assigned as sweat equity and those that it eventually acquires by repurchasing the part not placed in the primary market. In this way, the full



	<p>alignment of interests between the Issuer and the investors is guaranteed, since both participate in the same flows and under the same economic conditions.</p> <p><b>Platform and Payment Mechanism</b></p> <p>The distribution of returns will be channeled through Fintech Americas, S.A. de C.V., an entity registered as a Digital Asset Service Provider (PSAD) before the National Digital Assets Commission (CNAD). This platform will use infrastructure based on blockchain and smart contracts, allowing traceability, automation and transparency in the execution of payments, as well as the real-time visualization of the status of the project and the economic rights of each investor.</p>
<p>Initial Token Price</p>	<p>All tokens offered during the primary placement, either in the Minimum Placement Window or in the successive Sale Windows, will be offered at the same unit price of ONE THOUSAND UNITED STATES DOLLARS (US\$1,000.00) per token. This Price is the result of dividing the required base capital (US\$1,700,000.00) by the total number of tokens to be issued, excluding those allocated under the "sweat equity" modality.</p> <p>Discounts will not be applied for brackets or staggered prices. This measure guarantees equity among investors and facilitates the management of the placement process.</p>
<p>Marketability and Secondary Market</p>	<p>The \$PMARISCO1 token will have a primary market enabled from the beginning of the issuance and throughout the Sale Window defined in this Relevant Information Document. In order for the issuance to enter into force, it will be an essential requirement to achieve the Minimum Placement, defined as the subscription of eight hundred and fifty (850) Tokens by independent third-party investors, equivalent to fifty percent (50%) of the Base Amount of the Issuance. Once the Minimum Placement has been reached, the Issuance must complete the total placement of the Base Amount, understood as the full subscription of the Tokens issued for said amount, in order to ensure that the capital effectively raised coincides exactly with the financial requirements necessary to</p>

perfect the acquisition of the brand and execute the operational structure foreseen for the Issuance.

During the first twelve (12) months after the start of the issuance, the tokens will remain subject to a holding period, with no possibility of trading on the secondary market or repurchase by the Issuer.

Starting in the thirteenth (13th) month, the tokens will be able to be traded on an authorized secondary market, developed and managed on the platform of the Digital Asset Service Provider (PSAD) Fintech Américas, S.A. de C.V. (MONETAE). Likewise, on this same date, the Issuer's repurchase option will be enabled, under the conditions and procedures established in this Relevant Information Document.

The platform will guarantee transparency, efficiency, accessibility and traceability of operations, in strict adherence to the current regulatory framework.

The trading price will follow a free float scheme, starting from the initial price set in the primary market and adjusting according to supply and demand, as well as general market conditions. Under this scheme, the value of the token is not fixed, but fluctuates freely according to the transactions carried out, that is, it is determined exclusively by the buy and sell orders entered by users, who can freely propose amounts and prices.

A transaction will only be executed if there is a counterparty that matches the offer, and it is at that moment that the market price is determined, i.e. the value at which both parties are willing to exchange the token. It is also clarified that the PSADs that enable the secondary market may establish mechanisms and operational limits to prevent manipulation and ensure orderly operation.

	<p>In order to ensure order and transparency in the distribution of profits, the trading of the tokens on the secondary market may be temporarily suspended, at the option of the Issuer, on the dates of yield distributions to the tokenholders.</p>
Call option	<p>The Issuer shall have the discretion to exercise, at its discretion, an option to repurchase in whole or in part the \$PMARISCO1 tokens in circulation, after the minimum period of permanence of twelve (12) months has elapsed. This option may be exercised as of the thirteenth (13th) month and at any time thereafter within the period of validity of the issuance, as long as the contractual term of fifteen (15) years has not expired.</p> <p>The conditions and criteria for the exercise of this power are as follows:</p> <ul style="list-style-type: none"> <li>• <b>Fractionation:</b> The buyback may be carried out on part or all of the tokens in circulation, in accordance with the availability of flows and the management strategies of the Issuer.</li> <li>• <b>Proportional allocation:</b> In case of partial buybacks, the allocation of the tokens subject to buyback will be made on a proportional basis (pro rata) among the existing holders, according to their relative share at the time of notification.</li> <li>• <b>Buyback Value:</b> The buyback price will be equivalent to the face value of ONE THOUSAND UNITED STATES DOLLARS (US\$1,000.00) per token, regardless of the evolution of the returns generated. Such price shall not include the returns pending distribution at the date of execution of the repurchase, which shall be settled separately in favor of the holders in accordance with the distribution scheme in force.</li> <li>• <b>Prior notification:</b> The Issuer must formally communicate its intention to exercise the repurchase at least thirty (30) calendar days in</li> </ul>

	<p>advance and a maximum of sixty (60) calendar days before the effective date of execution. The notification will be made through the Fintech Américas, S.A. de C.V. platform. Additionally, the Issuer must send a formal notice to the National Digital Assets Commission (CNAD) indicating the terms of the repurchase and the procedures adopted.</p> <ul style="list-style-type: none"> <li>• <b>Restriction on the origin of funds:</b> The resources used to execute the repurchase must come from the Issuer's own funds or from profits not subject to distribution in accordance with the economic rights assigned to the token holders. Under no circumstances may the portion of flows assigned to the tokenholders according to the current distribution scheme be used for this purpose.</li> </ul> <p><b>Complementarity with the secondary market</b>The exercise of this option does not restrict the possibility for \$PMARISCO1 tokens to be freely traded on the secondary market.</p>
Trading Currency	<ul style="list-style-type: none"> <li>• United States dollars.</li> <li>• Stablecoins authorized and available within the trading platform (USDT and USDC).</li> </ul> <p>Conversions between U.S. dollars and stablecoins will be processed through liquidity providers integrated into the Fintech Americas, S.A. de C.V. platform (Issuance Administrator), under market conditions and in accordance with PSAD's operational guidelines.</p> <p>Funds contributed by investors will be held in accordance with the Digital Asset Service Provider's internal policies (Exhibit 9), in a segregated, secure, and auditable account, supported by custody infrastructure provided through Fireblocks. During this period, such funds may not be transferred to the Issuer or to the investors themselves, nor may they be used for any purpose other than their</p>

	safekeeping in custody.
Rights, Benefits and Restrictions	<p>Owners of \$PMARISCO1 tokens shall have the following rights and benefits, subject to the restrictions set forth in this Relevant Information Document and applicable regulations:</p> <p><b>Rights of Token Holders \$PMARISCO1</b></p> <ul style="list-style-type: none"> <li>• <b>Right to receive pro-rata returns:</b> Participate proportionally (pro-rata) in the distribution of the income obtained and flows generated by the underlying asset, once the fixed deduction of twenty percent (20%) has been applied, intended to cover the Issuer's ordinary obligations and the costs of tokenization and administration.</li> <li>• <b>Right to trade on the secondary market:</b> To exchange your tokens on the authorized secondary market as of the thirteenth (13th) month, in accordance with the trading policies and restrictions defined in this Relevant Information Document.</li> <li>• <b>Right of access to relevant information:</b> To receive sufficient financial and operational information to verify compliance with the conditions of the issuance and the correct distribution of returns, through the official communication channels provided for in this Relevant Information Document.</li> <li>• <b>Right to the Buyback Option:</b> In the event that the Issuer exercises the partial or total repurchase option, holders will be entitled to receive the face value of ONE THOUSAND UNITED STATES DOLLARS (US\$1,000.00) per token, regardless of the evolution of the returns generated, plus the returns pending distribution at the time of the repurchase.</li> </ul> <p><b>Benefits of \$PMARISCO1 Token Holders</b></p> <ul style="list-style-type: none"> <li>• <b>Participation in a recurring and verifiable</b></li> </ul>

**economic flow:** Access to an income scheme supported by the consolidated royalty of the "Puerto Marisco" brand, activated with the fulfillment of the threshold of sixteen (16) branches or franchises.

- **Institutional liquidity:** The existence of an institutional counterparty that, at its discretion, may acquire tokens in circulation through the repurchase option or on the secondary market, which provides greater certainty of liquidity.
- **Potential for appreciation of the underlying asset:** Benefit from the expansion and consolidation of the "Puerto Marisco" chain, given that the minimum royalty of 3% applies to the 16 current branches (10 owned and 6 franchised), and will be extended to all new branches or franchises that are opened during the term of the issue, which may translate into a sustained increase in the flows on which the returns are calculated.
- **Security and technological traceability:** The tokens are issued on the Polygon blockchain, under the ERC-20F standard, with secure custody mechanisms, participant verification and traceability of distributions.

#### Restrictions

- **Limitation of ownership over the underlying asset:** Holders of \$PMARISCO1 tokens do not acquire ownership rights or direct interest in the "Puerto Marisco" brand or the restaurant chain's operating assets. Their right is limited exclusively to participation in the economic benefits generated by the underlying asset.
- **Temporary Trading Suspension:** Trading of tokens on the secondary market may be temporarily suspended during Distribution Windows, as provided for in this Relevant Information



	<p>Document.</p> <ul style="list-style-type: none"> <li>• <b>No Corporate Rights:</b> Holding the \$PMARISCO1 token does not confer political rights, voting rights, or direct participation in the Issuer's decision-making or its corporate or administrative structure.</li> <li>• <b>Restriction during the Minimum Term of Hold:</b> For the first twelve (12) months from the start of the public offering, the tokens will be subject to operational immobilization. They may not be transferred or traded on the secondary market during this period.</li> </ul> <p><b>Covenants</b></p> <p>In addition, operational and legal covenants have been included in charge of the Issuer, including:</p> <ul style="list-style-type: none"> <li>• Obligation to maintain the trademark and distinctive signs duly registered, in force and in full state of exploitation, and must periodically send to the Administrator the receipts of payment of fees, renewals and any other procedure before the competent authority.</li> <li>• Prohibition of encumbering, assigning or compromising the trademark and/or its distinctive signs in a way that could affect the economic rights assigned to investors.</li> <li>• Obligation to report in a timely manner on any legal risk that may compromise the integrity of the underlying asset.</li> <li>• Obligation to pay returns on time as established in the Relevant Information Document: <ul style="list-style-type: none"> <li>i) For the calendar quarters concluded in March, June and September, the payment of the returns – if generated – to the Token Holders must be made within the first forty-five (45) calendar days following the close of the corresponding fiscal quarter. Such payment shall be accompanied by the Issuer's financial statements, prepared for that period.</li> <li>ii) In the case of the fiscal quarter concluded in December, the payment of the returns, if any, to the Token Holders shall be made no later than April 30 of the immediately following</li> </ul> </li> </ul>
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	<p>calendar year, or within the deadlines applicable in accordance with Articles 283 and 284 of the Commercial Code, relating to the presentation and delivery of the Issuer's audited financial statements, whichever comes first.</p> <ul style="list-style-type: none"> <li>• Early redemption mechanism in case of breach of covenants: In the event that the Issuer breaches any of the covenants described, including the obligation to keep the brand free of affectations, the right of holders to demand a mandatory early redemption of their tokens, at their face value, plus a penalty of five percent (5%) is automatically activated. This mechanism constitutes a financial safeguard designed to mitigate the risk derived from legal contingencies that affect the exploitation of the underlying asset.</li> </ul>
Smart contract and technology to use	<p>Standard ERC-20F - Contract Address Token \$PMARISCO1</p> <p><a href="https://polygonscan.com/address/0x25046218505B2e3a9D08B08A949EB15D37eC0687">https://polygonscan.com/address/0x25046218505B2e3a9D08B08A949EB15D37eC0687</a></p> <p>Standard ERC-20F - Token Tracker Token \$PMARISCO1</p> <p><a href="https://polygonscan.com/token/0x25046218505B2e3a9D08B08A949EB15D37eC0687">https://polygonscan.com/token/0x25046218505B2e3a9D08B08A949EB15D37eC0687</a></p> <p>The smart contracts used in this issuance are deployed on the Polygon blockchain, and follow the ERC-20F standard. These contracts have been audited to ensure security and compliance with applicable regulations. Specific roles have been assigned and revoked within the contract, allowing granular control over critical operations, such as token issuance and permissions management.</p> <p>To ensure a secure and controlled environment, an Allowlist contract has been implemented, which manages and controls who can interact with the \$PMARISCO1 token. This ensures that only authorized participants can transact with the tokens, providing an additional level of security and confidence in issuance.</p> <p>In addition, an ERC-20 auditor contract is used, which acts</p>



	<p>as an on-chain validation point and ensures the transparency of all transactions related to the issuance. This contract audits the movements of the token and facilitates an immutable record of all activities, helping to prevent fraud and ensure the correct distribution of financial flows.</p> <p>The Polygon blockchain was selected due to its high scalability, low transaction costs, and compatibility with the Ethereum Virtual Machine (EVM), facilitating interoperability with other platforms and decentralized applications.</p> <p>The technological system of the issuance is based on a hexagonal architecture on AWS, with microservices that provide scalability and high availability. The signer is hosted on AWS Nitro, ensuring that transactions are signed in a secure environment. The custody of digital assets is carried out through Monetae, using providers such as Fireblocks, which uses advanced security policies and allows the recovery of private keys through a backup system, in case of loss or compromise. Transaction and permission policies are carefully managed to ensure controlled interaction with smart contracts.</p>
Sale Restrictions	<p>The sale restrictions applicable to \$PMARISCO1 tokens are designed to ensure compliance with regulatory guidelines, as well as the security and control of transactions, supported by advanced custody and control technologies, such as MPC Wallets, Fireblocks and smart contracts with Allowlist's system.</p> <p>All users of the Digital Asset Service Provider (PSAD) platform will be required to undergo a rigorous registration and identity verification (KYC) process. Based on the information and documentation submitted – including personal identification and financial backing – investors will be authorized to interact with the issued tokens, ensuring strict compliance with regulatory and security</p>



	<p>standards.</p> <p>In addition, the PSAD implements geofencing technology, which blocks access to actors located in high-risk jurisdictions or subject to international sanctions, in compliance with legal provisions and the prevention of financial crimes.</p> <p>Allowlist's smart contract limits interaction to previously verified and authorized users only, ensuring additional control over token ownership and transfer, and preventing unauthorized access.</p> <p>During the Yield Distribution Windows, the tokens may not be traded on the secondary market, in order to ensure order and transparency in the settlement of profits to investors.</p> <p>Finally, the acquisition, holding, or distribution of \$PMARISCO1 tokens by sanctioned persons or entities or acting on their behalf, as well as by residents of countries included in international sanctions lists, is expressly prohibited.</p>
Token Convertibility	<p>The \$PMARISCO1 tokens issued under this offering will not be automatically or voluntarily convertible to any other type of asset, whether digital or physical. These tokens have been structured exclusively to represent economic rights over the income obtained and flows generated by the exploitation and licensing of the trademark and other distinctive signs "Puerto Marisco", without any other form of exchange or equity equivalence being recognizable in them.</p> <p>Consequently, the investor or tokenholder who wishes to liquidate his or her participation must do so through the sale or transfer of his \$PMARISCO1 tokens in the authorized secondary market, as of their authorization in the thirteenth (13th) month from the beginning of the issuance, or through the repurchase mechanisms provided for in</p>

	<p>this Relevant Information Document.</p> <p>In this way, it is guaranteed that the convertibility of the tokens is strictly limited to the negotiation, redemption or repurchase channels established herein, in accordance with the regulatory framework applicable to digital assets in El Salvador.</p>
Applicable Fees	<p>Investors will not assume costs or commissions when acquiring the \$PMARISCO1 Tokens on the primary market, nor for the administration of the issuance. However, they shall be subject to:</p> <ul style="list-style-type: none"> <li>• Stablecoin exchange fees.</li> <li>• Fees for participating in the secondary market.</li> <li>• Commissions and surcharges associated with bank transfers between investors and Fintech Américas, S.A. DE C.V.</li> </ul>
Terms & Conditions	<p>The terms and conditions of the \$PMARISCO1 Tokens will be available on the trading platform of Fintech Américas, S.A. DE C.V. Additionally, they are included herein as "Exhibit 12".</p>
Main Laws that are applicable to the issuance.	<p>Laws of the Republic of El Salvador:</p> <ul style="list-style-type: none"> <li>• Constitution of the Republic.</li> <li>• Digital Asset Issuance Act</li> <li>• Commercial Code</li> <li>• Civil Code</li> <li>• Tax Code</li> <li>• Income Tax Law</li> <li>• Law for the Transfer of Movable Property and the Provision of Services</li> <li>• Trade Registration Act</li> <li>• Law on the Registry of Secured Transactions</li> <li>• Regulations on the Registration of Issuers and Public and Private Issues</li> </ul>

## SPECIAL STATEMENTS

- The issuer of the digital assets is solely responsible for the contents of this Relevant Information Document.
- The digital asset object of this offer is registered in the Public Registry of the CNAD. Its 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.
- The investor by subscribing to the token is aware that digital assets may lose their value in whole or in part, may not always be tradable, may not be liquid, and that the issuance is only focused on certain specific underlying assets and does not constitute an invitation to sell financial instruments. *The Investor, by subscribing the Token, expressly and irrevocably accepts the appointment and function of the Administrator of the Issue as the common representative of the holders of \$PMARISCO1 Tokens, acting in the name, on behalf of and for the benefit of such investors before the Issuer, in order to supervise strict compliance with the terms and conditions established in this Relevant Information Document, as well as to assert and, where appropriate, execute the rights that correspond to the Investors. Likewise, the Investor acknowledges and agrees that the Administrator of the Issue will act as Assignee in the agreement of assignment of economic rights that supports the underlying asset of the Issuance, such action carried out solely and exclusively on behalf of and in favor of the Token Holders. The Investor, by subscribing the Token, expressly acknowledges that the economic rights derived from the rents, royalties, licenses of use of the "Puerto Marisco" brand, its distinctive signs and any other associated income or financial flows, will be transferred to the Administrator of the Issuance for the exclusive purpose of channeling and distributing the corresponding amounts to the Token Holders. For all legal purposes, it is hereby stated that the Issuance Administrator shall not be responsible for collecting, generating, producing, administering, exploiting, or commercially or operationally managing the underlying economic flows. The Administrator of the Issue does not assume any operational obligation with respect to the economic activity generating such income. Its function is strictly limited to acting as an operational and fiduciary vehicle for the reception, channeling and distribution of the amounts that the Issuer makes available to it, executing such distribution in accordance with the rules established in the Relevant Information Document and in the applicable contracts. The Issue Administrator, appointed in accordance with the terms of this Issuance, shall have the power to act on behalf of and on behalf of the Token Holders in order to verify, require and ensure that they receive their proportionate share in the corresponding financial flows.*

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



## Forward-Looking Statement

This Relevant Information Document (RID) includes forward-looking statements based on the Issuer's current expectations and projections about its operation, the Project and the market. These statements may include terms such as "anticipate," "expect," "plan," "believe," among others, and are subject to risks and uncertainties that could cause actual results to differ materially.

## PARTICIPANTS

ISSUER – GRUPO CS, S.A.S. DE C.V.	
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Phone	+503 7928-8800
Email of the designated contact	<a href="mailto:info@csgroupsv.com">info@csgroupsv.com</a>

DIGITAL ASSET SERVICE PROVIDER	
Name	FINTECH AMERICAS, S.A. DE C.V. (PSAD – 0018) (MONETAE)
Address	End of Avenida La Capilla No. 624, Colonia San Benito, District of San Salvador, Municipality of San Salvador Centro, Department of San Salvador, El Salvador.
Tax Identification Number	0614-300921-102-8
Designated Contact Person	Jessica Andrea Ardón López Rivera
Website	<a href="https://www.monetae.io/">https://www.monetae.io/</a>
Phone	+503 7061 - 1888
Email of the designated contact	<a href="mailto:contacto@monetae.io">contacto@monetae.io</a>

### CERTIFIER

Name	TR CAPITAL, S.A. DE C.V. (CERT – 0003)
Address	Calle Cuscatlán, #4312, Col. Escalón, District of San Salvador, Municipality of San Salvador Centro, Department of San Salvador, El Salvador.
Designated Contact Person	Héctor Ramón Torres Córdova
Tax Identification Number	0614-130517-102-0
Website	<a href="https://trcapital.net/">https://trcapital.net/</a>
Phone	+503 2538-6360
Email of the designated contact	<a href="mailto:info@trcapital.net">info@trcapital.net</a>

### Legal Advisor to the Issuer

Name	INTERLEX, S.A. DE C.V. (Commercially known as Legalia Legal)
Address	9a Calle Pte. Bis, Pasaje Bella Vista #356, Colonia Escalón, district of San Salvador, municipality of San Salvador Centro, department of San Salvador, El Salvador
Tax Identification Number	0614-120609-103-1
Designated Contact Person	Alberto Sol Vega
Website	<a href="http://www.legalia.legal">www.legalia.legal</a>
Phone	+503 2555-2100
Email of the designated contact	<a href="mailto:asolvega@legalia.legal">asolvega@legalia.legal</a>

### External Auditor

Name	VELASQUEZ MURILLO & CIA
Address	Av. España, Central Condominiums, Building D, Local E No. 5, Between 17 Poniente Street and Final Blvd. Tutunichapa, District of San Salvador, Municipality of San Salvador Centro, Department of San Salvador.
Phone	+503 2225-8088
Email of the designated contact	<a href="mailto:velasquezmurillo@hotmail.com">velasquezmurillo@hotmail.com</a>

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## 1. Glossary

- **Digital Asset:** Digital representation of an asset that can be stored and transferred electronically using distributed ledger technology or blockchain.
- **Underlying Asset:** In the case of the \$PMARISCO1 token, it corresponds to the assignment of economic rights in favor of the token holders over the royalties and income derived from the license agreement for the use of the "Puerto Marisco" brand, its distinctive signs and any other related licensing agreement.
- **Minimum Placement:** Minimum placement threshold required for the issuance to enter into force. In \$PMARISCO1 corresponds to **eight hundred and fifty (850) tokens**, equivalent to **US\$850,000.00**, acquired by independent third parties during the Sale Window.
- **National Digital Assets Commission (CNAD):** Regulatory authority of the Republic of El Salvador in charge of supervising the issuance, management, and commercialization of digital assets, as well as ensuring compliance with the applicable regulatory framework.
- **License Agreement:** Agreement in force by which the company Puerto Marisco, S.A. de C.V. holds the exclusive right of use of the trademark "Puerto Marisco" and its distinctive signs until June 30, 2041, with the obligation to pay a minimum royalty of 3% on gross sales.
- **Smart Contract:** Self-executing computer program that is activated upon the fulfillment of previously established conditions, used in this issuance to regulate the creation, negotiation and settlement of \$PMARISCO1 tokens on the blockchain.
- **Custodian:** Institution designated to safeguard the issued tokens, guaranteeing the security, traceability and transparency of operations in accordance with the regulatory framework. In this issuance, custody is carried out through Fintech Américas, S.A. de C.V. (Monetae) and Fireblocks.
- **Issuance:** Process of structuring, creation and public offering of digital tokens in the primary market.
- **Issuer:** GRUPO CS, Sociedad por Acciones Simplificada de Capital Variable (**GRUPO CS, S.A.S. de C.V.**), registered and authorized by the CNAD as an issuer of digital assets.
- **Net Flows:** Net flows will be understood as the total sales invoiced by each establishment minus the tax on the transfer of Movable Property and the provision of services. These flows will include the sales of all the income derived from the marketing of food, beverages and the provision of services generated by each establishment
- **Investor (or Tokenholder):** A natural or legal person who acquires \$PMARISCO1 tokens in exchange for a pecuniary consideration. The set of all investors is called "tokenholders" or token holders.
- **Independent Third-Party Investors:** A natural or legal person, other than the Issuer, that makes an investment through the acquisition of tokens corresponding to the public offering \$PMARISCO1.



- **Primary Market:** Space enabled for the initial placement of \$PMARISCO1 tokens during the Sale Window, managed through the authorized Digital Asset Service Provider.
- **Secondary Market:** Regulated platform on which investors can buy and sell \$PMARISCO1 tokens as of the thirteenth (13th) month of issuance, subject to the restrictions set forth in this Relevant Information Document.
- **Public Offering of Digital Assets:** A proposal through which the acquisition of tokens is offered to the investing public under the framework of the Digital Asset Issuance Law of El Salvador.
- **Call Option:** The Issuer's power to repurchase, in whole or in part, the \$PMARISCO1 tokens in circulation as of the thirteenth (13th) month, at the face value of **US\$1,000.00** per token, excluding outstanding yields, in accordance with the conditions set forth in this Relevant Information Document.
- **Initial Token Price:** Unit value in the primary placement of \$PMARISCO1 tokens, equivalent to **US\$1,000.00**.
- **Digital Asset Service Provider (PSAD):** Legal entity authorized by the CNAD to provide issuance, marketing, and custody services of digital assets. **Fintech Américas, S.A. de C.V. (Monetae)**, registered under number PSAD-0018, is involved in this issuance.
- **Sweat Equity:** Participation equivalent to **20% of the total tokens issued (425 tokens)**, assigned to the Issuer's shareholders in recognition of their strategic role in the conception, structuring and development of the project.
- **Token:** Digital representation of an economic right registered on the blockchain. In this issuance, the \$PMARISCO1 token confers proportional rights on its holder over the net economic flows generated by the "Puerto Marisco" brand.
- **Income Token:** A type of digital asset that grants its holder variable economic rights linked to the recurring income of an underlying asset. In \$PMARISCO1 corresponds to the exploitation of the "Puerto Marisco" brand.
- **Issue Value:** Total amount of the issuance, equivalent to **US\$2,125,000.00**, determined from the fair value of the "Puerto Marisco" brand and distributed in a total of 2,125 tokens.
- **Fair Value:** Technical estimate of the value of the brand and its economic rights, calculated using discounted cash flows (DCF) and validated by independent expertise. For \$PMARISCO1, this value was established at **US\$1,671,000.00** and adjusted to a base amount of **US\$1,700,000.00**.
- **Sale Window:** A period of three (3) months from the start of the public offering, during which the \$PMARISCO1 tokens are available for acquisition on the primary market, subject to compliance with the minimum placement.

***The definitions contained in this glossary are specific and applicable only to this Relevant Information Document (RID) related to the issuance of \$PMARISCO1 tokens. These definitions should not be construed as applicable outside the context of this document or for other projects, broadcasts, or other legal purposes.***



## Letter from the Issuer

Dear Investors,

It is a pleasure to address you as promoters of the Puerto Marisco project, a strategic initiative aimed at consolidating and expanding one of El Salvador's most recognized gastronomic brands within the seafood and full-service restaurant sector. The Puerto Marisco brand, founded in 2006, currently has 16 points of sale between its own branches and franchises strategically distributed nationwide, consolidating itself as a benchmark in its category. Its positioning responds to a value proposition that combines tradition, quality and operational efficiency, factors that have allowed sustained growth over more than 15 years.

In this context, we are pleased to announce to \$PMARISCO1 a digital instrument that is constituted by the assignment of economic rights related to the exploitation of the Puerto Marisco brand, its distinctive signs and any income derived from its licensing. The revenue streams currently come from an exclusive license agreement in force until 2041, with an automatic extension clause, under which Puerto Marisco, S.A. de C.V. is obliged to pay a minimum royalty on the gross sales generated by all its branches and franchises, present or future.

With this revenue tokenization model, we propose a modern, efficient and transparent investment alternative, which allows investors to access economic flows derived from a real and consolidated asset, without the need to assume the direct operational risks of the business. In addition, the dynamic royalty design ensures that returns are linked to the growth of the brand and the evolution of its national expansion strategy.

All the information related to economic rights, conditions of participation, distribution mechanisms and associated risks is detailed in this Relevant Information Document (RID).

We appreciate your interest and trust. We invite you to explore this long-term investment opportunity, backed by a consolidated brand, with a proven track record and sustained expansion potential.

Rebecca Margarita Simán Hasbún

Legal Representative

GRUPO CS, S.A.S DE C.V



## 2. Affidavit

To the best of our knowledge and in accordance with the information available to date, the information contained in the Relevant Information Document of the Issuance of the Offering submitted to the National Digital Assets Commission is correct, accurate and complete, and does not contain material omissions.

The issuance \$PMARISCO1 shall 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, shall communicate such information to investors and competent authorities without delay, as required by applicable laws and regulations. **Annex 1 – Affidavit.**

## 3. Description of the Issuer

### Corporate Profile

GRUPO CS, Sociedad por Acciones Simplificada De Capital Variable, a Salvadoran company incorporated on May 28, 2025, registered in the Registry of Commerce under entry number 932, in which its name as Sociedad por Acciones Simplificadas under the name GRUPO CS, Sociedad por Acciones Simplificada de Capital Variable, which can be abbreviated as GRUPO CS, is recorded. S.A.S de C.V. **Annex 2 – Documentation of the Issuing Company.**

Grupo CS's purpose is to consolidate itself as the leading brand house in Central America, expanding and enhancing local and regional brands to bring them closer to a greater number of consumers. Its business model allows investors to connect with high-potential brand portfolios and royalties, generating shared value for shareholders, employees, suppliers and communities.

Grupo CS's mission is to be a strategic operator that drives innovation, quality and relevance in the consumer's life, expanding investment opportunities in consolidated intangible assets and providing exposure to recurring flows derived from royalties and licenses of use.

Issuer	GRUPO CS, S.A.S DE C.V.
Registered Office	77 Av. Norte, #346, Colonia Escalón, district of San Salvador, Municipality of San Salvador Centro.



Sole Owner Administrator	Rebecca Margarita Simán Hasbún
Tax Identification Number	0623-280525-111-5
Phone	+503 7928-8800
Email	<a href="mailto:info@csgroupsv.com">info@csgroupsv.com</a>
Website	<a href="https://csgroupsv.com/">https://csgroupsv.com/</a>

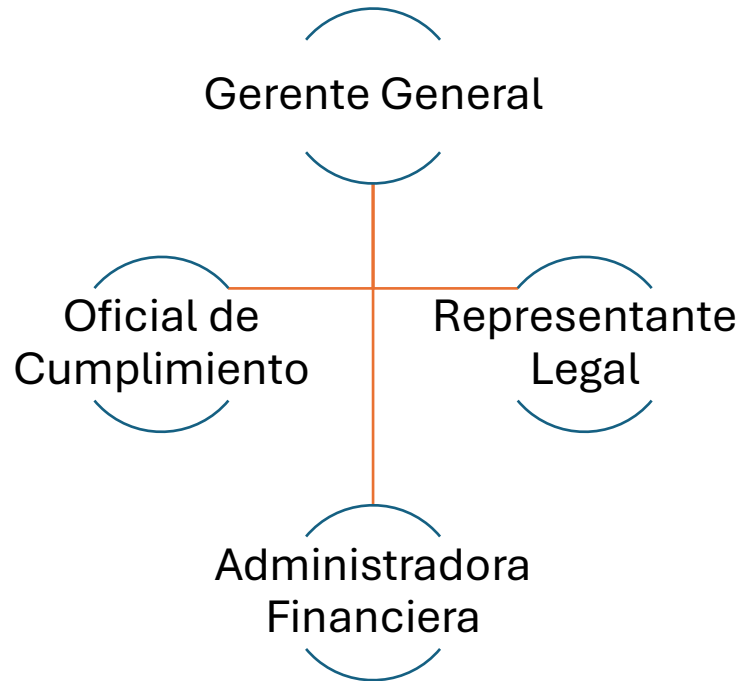
#### 4. Certifier's Report

TR CAPITAL, S.A. DE C.V., is a company authorized by the CNAD as a Digital Asset Certifier under the registry entry CERT-0003. It is a Salvadoran company, incorporated on May 13, 2017, under the notarial offices of Mr. Alfredo Alejandro Muñoz Rodas. It is duly registered in the Registry of Companies of the Registry of Commerce at number 21 of Book 3776; with license plate number 2017088178; and Tax Identification Number 0614-130517-102-0.

Attached to this Relevant Information Document is the full report of the Certifier, together with all its considerations regarding the Issuance of the \$PMARISCO1 token. **Annex 3 - Report of the Certifier.**



## 5. Organizational chart



### Franchise Manager: Carlos Moisés Siman Hasbun

Carlos Moisés Simán Hasbún holds a Bachelor's degree in Economics from Texas Christian University (Class of 2021) and has solid experience in franchise management and operations. Since 2017 he has been franchise manager at Puerto Marisco, S.A. de C.V., leading the expansion of the brand by opening new branches in the main cities of El Salvador, supervising compliance with brand standards and operational efficiency. Bilingual in English and Spanish, she has skills in data analysis and strategic planning, providing a comprehensive vision for the consolidation and growth of the company's franchise model.

### Financial Administrator: Gabriela Guadalupe Siman Hasbun

Gabriela Guadalupe Simán Hasbún is a professional in International Business Administration with more than 8 years of experience in the administrative, financial and operational field, currently in charge of the internal management of Puerto Marisco, S.A. de C.V.. Throughout his career, he has led strategic functions related to human resources management, financial control, operational planning and process improvement, providing efficiency, compliance and a results-oriented approach in the operation of one of the



most recognized restaurant chains in El Salvador.

In his role as Administrative Manager, he has fully supervised the areas of finance, operations, contracting and payroll, as well as the execution of budgets, payments and internal audits, contributing directly to the optimization of resources and the strengthening of the company's business management. His experience includes leading multidisciplinary work teams and directly supporting general management in making key strategic decisions for the expansion and consolidation of the brand.

#### **Director of Compliance: Sandra Elisa Cuellar Ordóñez**

Sandra Elisa Cuéllar Ordoñez is a lawyer and notary public licensed in the Republic of El Salvador, with more than 25 years of experience in corporate, financial, commercial and regulatory law. He has international certifications in anti-money laundering and compliance (AMLCA – FIBA / University of Florida), valid to date, as well as accreditations in compliance granted by international organizations and the Criminal Court of Miami, Florida.

He has held positions of high responsibility such as Legal and Compliance Manager at Grupo Elektra, Banco Azteca El Salvador and Credifácil, participating in regulatory, opening and operating processes of financial institutions in El Salvador and Mexico. She currently leads her professional practice in legal advice and compliance for national and international clients, and serves as Compliance Officer of several companies, including Puerto Marisco, S.A. de C.V. and its subsidiaries, providing a solid legal and compliance foundation to the development and operation of the company.

#### **Legal Representative: Rebecca Siman Hasbun**

Rebecca M. Simán Hasbún holds a Bachelor's Degree in Business Administration with a specialization in Marketing from Flagler College (Florida, USA), and a Master's Degree in Marketing and Digital Transformation from INCAE Business School. He has complemented his training with executive programs at Harvard Business School Online, in the areas of Business Analytics and Disruptive Strategy.

He currently serves as Marketing Manager of Puerto Marisco, S.A. de C.V., where he has led the redefinition and positioning of the brand, consolidating it as a benchmark in the



seafood restaurant sector in El Salvador. His experience includes the creation and supervision of digital, print and outdoor marketing strategies, as well as the introduction of international brands to the local market, achieving a sustained increase in sales and brand recognition.

## 6. Key Service Provider

FINTECH AMERICAS, S.A. DE C.V. (MONETAE) (PSAD – 0018)	
Services	Structurer of the Public Offering, custody of the \$PMARISCO1 Tokens, Digital Asset Platform, and Administrator of the issuance.
Description	<p>FINTECH AMERICAS, S.A. DE C.V. is a Digital Asset Service Provider with extensive experience in the structuring of tokenized financial products. Additionally, it manages a digital asset trading and custody platform.</p> <p>FINTECH AMERICAS plays a crucial role in the Commercial Offering of the \$PMARISCO1 Tokens. Beyond the financial structuring and creation of the Tokens, as well as their custody, FINTECH AMERICAS serves as the administrator of the issuance. Acting as a representative of the Tokens and protecting their interests.</p>
Address	End of Avenida La Capilla No. 624, Colonia San Benito, District of San Salvador, Municipality of San Salvador Centro, Department of San Salvador, El Salvador.
Designated Contact Person	Jessica Andrea Ardón López Rivera
Website	<a href="https://www.monetae.io/">https://www.monetae.io/</a>
Phone	+503 7061-1888



Email	<a href="mailto:contacto@monetae.io">contacto@monetae.io</a>
NIT	0614-300921-102-8
Contracts	<b>Tokenization and Investment Management Agreement – Annex 4</b>

TR CAPITAL, S.A. DE C.V. (CERT-0003)	
Services	Certifier of the public offering of tokens \$PMARISCO1.
Description	<p>TR Capital is a leading firm in the certification of public offerings of digital assets, registered as CERT-0003 with the CNAD. He has participated in various issuances approved by the CNAD, standing out in regulatory certification and validation roles. Its functions include:</p> <ol style="list-style-type: none"> <li>1) Validation of terms and conditions for investors.</li> <li>2) Certification of regulatory compliance of the issuance.</li> <li>3) Review and approval of the Relevant Information Document (RID) and other key documents.</li> </ol>
Address	Calle Cuscatlán, #4312, Col. Escalón, district of San Salvador, municipality of San Salvador Centro, department of San Salvador, El Salvador
Designated Contact Person	Héctor Ramón Torres Córdova
Website	<a href="http://www.trcapital.net">www.trcapital.net</a>
Phone	+503 2538-65320
Email	<a href="mailto:info@trcapital.net">info@trcapital.net</a>
NIT	0614-130517-102-0
Contracts	<b>Initial Certification Contract and Certification Follow-up – Annex 5</b>

**INTERLEX, S.A. DE C.V. (Commercially known as Legalia Legal)**

Services	Legal counsel to the issuer for the public offering of \$PMARISCO1 tokens.
Description	<p>LEGALIA is a firm with more than 25 years of accumulated experience of its members and permanent advisors. His law firm offers its clients comprehensive advice that includes i) notary services, ii) Intellectual Property Advice, iii) Corporate Consulting, among others. Its specific functions with respect to this issue include:</p> <ol style="list-style-type: none"> <li>1) Advice on the drafting and review of contracts related to the issuance.</li> <li>2) Ensure compliance with El Salvador's Digital Asset Law.</li> <li>3) Legal representation before regulators and other involved entities.</li> </ol>
Address	9a Calle Pte. Bis, Pasaje Bella Vista #356, Colonia Escalón, district of San Salvador, municipality of San Salvador Centro, department of San Salvador, El Salvador
Designated Contact Person	Alberto Sol Vega
Website	<a href="http://www.legalia.legal">www.legalia.legal</a>
Phone	+503 2555-2100
Email	<a href="mailto:asolvega@legalia.legal">asolvega@legalia.legal</a>
NIT	0614-120609-103-1
Contracts	<b>Legal Counsel Agreement – Attachment 6</b>

**VELASQUEZ MURILLO & CIA**

Services	External financial auditor of the
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	company GRUPO CS, S.A.S. DE C.V. and certification of balances on the issuance of digital assets \$PMARISCO1.
Description	<p>DAVID VELASQUEZ, FERNANDO MURILLO Y COMPAÑIA is a renowned firm that provides external auditing, accounting and consulting services. Its specific functions with respect to this issue include:</p> <ol style="list-style-type: none"> <li>1) Preparation of annual reports related to the financial situation of GRUPO CS, S.A.S. DE C.V., in compliance with applicable regulatory requirements and as technical and accounting support for \$PMARISCO1 investors.</li> <li>2) Issuance of audit reports to ensure transparency and investor confidence.</li> </ol> <p>Audit of the financial statements of GRUPO CS, S.A.S. DE C.V.</p>
Address	Av. España, Central Condominiums, Building D, Local E No. 5, Between 17 Poniente Street and Final Blvd. Tutunichapa, District of San Salvador, Municipality of San Salvador Centro, Department of San Salvador.
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Contracts	<b>Appointment of Auditor – Annex 7</b>

## 7. Roles and Responsibilities of Management

The management of GRUPO CS S.A.S DE C.V., is constituted by a sole proprietorship, in accordance with the current corporate regime, and is in charge of strategic and operational management of the project. This is carried out under principles of efficiency, transparency and responsibility.

Currently, the administration is composed of:



- **Sole Administrator Owner: Rebecca Margarita Siman Hasbun**
- **Alternate Sole Administrator: Gabriela Guadalupe Siman Hasbun**

The Sole Administrator of Grupo CS exercises key corporate governance functions, aligned with the best practices in the sector. It acts responsibly in strategic decision-making related to the issuance, ensuring its correct execution and sustainability over time.

Among its main functions are:

- Monitor the consolidated financial performance of Puerto Marisco's operations (branches and franchises), ensuring the traceability of base revenues for the distribution of returns.
- Legally represent the Issuer before the National Digital Assets Commission (CNAD), investors, strategic partners, franchisees and other interested parties.
- Issue periodic reports, audited financial statements and provide relevant information to guarantee the confidence of the tokenholders during the validity of the issuance.

The role of the manager is essential to ensure the efficient execution of the issuance, compliance with the requirements of the Administrator, as well as to maximize the value generated for investors and ensure the economic viability of \$PMARISCO1 in the long term.

## 8. Financial Statements

As it is a recently incorporated company, as of the date of issuance of this Relevant Information Document, there are no audited financial statements or interim statements available. However, the Issuer shall keep formal accounts from the beginning of its operations, in strict compliance with the accounting and tax provisions in force in El Salvador, applying the International Financial Reporting Standards for Small and Medium-sized Enterprises (IFRS for SMEs) as applicable, and under the supervision of external auditors duly registered with the Supervisory Board of the Public Accounting and Auditing Profession.

Once available, the financial statements will be made available to token holders and the general public, through the Issuer's official communication channels, in compliance with



the principles of transparency and accountability.

## 9. Reason for the Public Offering and Objectives of the Issuance

Grupo CS, S.A.S. de C.V., as Issuer, presents this Public Offering of Income Tokens (\$PMARISCO1) with the aim of raising funds to materialize the definitive acquisition of the brand and distinctive signs "Puerto Marisco", one of the most recognized seafood restaurant chains in El Salvador. The issuance is backed by the economic rights ceded over royalties and revenues derived from the use and licensing of the brand, allowing investors to participate proportionally in the financial results linked to its commercial and strategic performance.

### Investment Opportunity

This issuance is an opportunity for investors to access economic flows derived from a consolidated and highly visible asset in the Salvadoran market. The tokenization model applied allows an efficient, transparent and proportional investment, linked to the growth of a brand with 16 points of sale and more than 15 years of experience. In this way, token holders can benefit from Puerto Marisco's positioning, expansion, and licensing strategy.

### Objective of the Issue

The main objective of this issuance is to obtain the necessary capital to perfect the promise of sale entered into between the Issuer and the current owner of the Puerto Marisco brand, thus consolidating the legal and economic ownership of this intangible asset. With this, the Issuer ensures the direct exploitation of the brand and its associated rights, enabling a sustainable business model based on the generation of recurring income through royalties and licenses.

Through this initiative, CS GROUP seeks to achieve strategic and financial objectives that include:

- 1. Access to agile, transparent and efficient financing:** Through the structuring of a public offering based on digital assets, the Issuer facilitates the raising of resources in a dynamic and direct way, reducing barriers and traditional intermediation costs.
- 2. Diversification of portfolios for investors:** By offering participation in the economic rights linked to the exploitation of a consolidated brand, \$PMARISCO1 tokens are presented as an investment instrument with diversified flows and



potential for appreciation over time.

3. **Taking advantage of the regulatory framework and tax benefits:** The issuance is structured under El Salvador's Digital Asset Issuance Law (LEAD), which allows the Issuer to take advantage of the incentives provided for in Article 36, including tax benefits that increase the effective profitability for token holders.
4. **Democratization of access to real assets:** Tokenization allows participation to be opened to local and international investors – institutional and individual – who previously did not have access to this type of asset due to minimum capital barriers or structural restrictions. In this way, a traditionally illiquid asset becomes an accessible option, with greater flexibility and less operational friction.
5. **Innovation in the exploitation and use of the brand:** Through the assignment and tokenization of royalties derived from the use of the Puerto Marisco brand, the Issuer introduces an innovative model in the Salvadoran market, by transforming an intangible asset into a structured and regulated financial instrument. This approach not only strengthens the appreciation of the brand, but also creates a new way of generating value for investors, aligning the commercial growth of the chain with the profitability of the investment vehicle.

Additionally, this issuance represents a concrete step towards the digital transformation of capital markets in El Salvador, by incorporating a model supported by blockchain technology that ensures:

- **Transparency:** Through smart contracts that automate processes, guarantee the precise compliance with contractual terms and allow the traceability of all operations.
- **Accessibility and efficiency:** Thanks to a digital platform that eliminates barriers to entry, it facilitates investor onboarding and simplifies asset management.
- **Potential Liquidity:** Beginning in the thirteenth (13th) month from the start of the issuance, \$PMARISCO1 tokens may be traded on the authorized secondary market of Fintech Américas, S.A. de C.V., subject to supply and demand.

El Salvador's pioneering regulatory framework and the strength of the underlying asset position GRUPO CS as a benchmark in the transformation of intellectual property into digitized investment vehicles, offering investors an opportunity backed by solid contracts, verifiable flows and real economic fundamentals.

In this sense, \$PMARISCO1 is not only a financial instrument, but also a milestone in the innovation of the exploitation of brands through blockchain technology, consolidating an



inclusive, modern and efficient model of participation in intangible assets.

## 10. Conflicts of Interest

In response to the need for transparency and with the aim of ensuring the integrity of our operations, we declare that, after a thorough analysis, no situations of conflict of interest have been identified between the members of our management body, partners or employees, and the members of the National Digital Assets Commission in relation to our issuance of tokens.

We also confirm that no transactions have been carried out between related parties that could compromise the impartiality of our activities. Therefore, we affirm that to the best of our knowledge and belief, we categorically state that there are no conflicts of interest in our organization regarding this token issuance.

## 11. Description of the Underlying Asset

The underlying asset of the \$PMARISCO1 token is constituted by an agreement for the assignment of economic rights entered into between Grupo CS, S.A.S. de C.V., in its capacity as Issuer, and the investors of the tokens resulting from this issuance, duly represented by Fintech Américas, S.A. de C.V., in its capacity as Administrator of the Issue. This contract assigns in favor of the token holders the income obtained and flows generated by the Issuer in terms of royalties and/or income from licenses to use the "Puerto Marisco" brand, its other distinctive signs, and any other income derived from related use or licensing contracts.

The assignment of economic rights that will support the Underlying Asset will only produce legal, patrimonial and operational effects once the following essential suspensive conditions have been jointly and fully complied with: (i) the formalization, by means of a public instrument or authenticated private document, of the purchase and sale of the trademark and other distinctive signs "Puerto Marisco" in favor of the Issuer, in such a way that the latter acquires full ownership, free of charges, encumbrances or limitations that affect the economic rights to be assigned; and (ii) compliance with the Minimum Placement consisting of the effective acquisition of eight hundred and fifty (850) tokens by independent third-party investors during the Sale Window, in accordance with the provisions of this Relevant Information Document and applicable regulations.



Until both conditions precedent are fully met, this assignment will not transfer any rights, will not generate any enforceable financial expectation and will not produce an obligation of payment, distribution or economic recognition of any nature for the Issuer or the Tokenholders, maintaining the economic rights in their current state and without being understood as an assignment, promise of assignment, usufruct, encumbrance or any other form of advance disposition. Consequently, it is expressly recognized that the effectiveness of the transfer is subject to the full realization of the financial purpose of the issuance and the formal acquisition of the trademark, conditions without which the transfer would have no legal object and cause.

These flows constitute the economic rights assigned in favor of the investors, who will participate proportionally in the net income effectively received by the Issuer, in accordance with the priority and distribution scheme established in this Relevant Information Document (RID). Each \$PMARISCO1 token represents a proportional fraction of such flows, which will be distributed on a quarterly basis after applying a fixed deduction of twenty percent (20%) on the gross proceeds attributable to the underlying asset, intended to cover administrative, operational, regulatory and maintenance expenses.

The purpose of the assignment is to legally structure the link between the economic performance of the brand and the economic rights of investors, ensuring their proportional participation in the net income generated during the term of the issue. The contract will remain in force until the final settlement of the issue and constitutes the fiduciary safeguard instrument of the economic rights of the token holders.

### **Trademark Registrations "Puerto Marisco"**

The **Puerto Marisco** brand and its distinctive signs have various registrations in force in the Salvadoran Institute of Intellectual Property, which guarantee its legal protection as an underlying asset of this issue. The main records are:

- **Commercial name** registered to cover catering services (food) and temporary lodging, under the ownership of **Carlos Jorge Martín Simán Safie**, registered at No. 127 of Book No. 22, folios 255–256.
- **Trademark – Class 43**, which protects catering services (food) and temporary lodging, registered in the name of **Carlos Jorge Martín Simán Safie** at No. 239 of Book No. 359, folios 491–492.
- **Commercial name** covered for restaurant services, registered in the name of **Carlos Jorge Martín Simán Safie** at No. 61 of Book No. 288, folios 125–126.
- **Commercial Name "Puerto Marisco"**, intended to identify an establishment



dedicated to a restaurant of general food, registered in the name of **Carlos Jorge Martín Simán Safie** at No. 217 of Book No. 12, folios 435–436.



The Puerto **Marisco** trademark and its distinctive signs are registered with the Salvadoran Institute of Intellectual Property of the National Registry Center (CNR) of the Republic of El Salvador, this being the only country in which the trademark has legal protection in force at the time of this issuance. **Registration confers exclusive rights within Salvadoran territory and does not extend protection to other jurisdictions. Any future international expansion will require new registrations in accordance with the applicable laws of each country.** The Certificates can be consulted in Annex 16.

***It is hereby stated that the "Puerto Marisco" brand, the subject of this Issuance and linked to the economic rights that support the \$PMARISCO1 Token, is registered and protected exclusively in the Republic of El Salvador, in accordance with the applicable regulations on industrial property.***

### **Brand Operation**

Puerto Marisco, S.A. de C.V. (Operating Company, unrelated to the Issuer)

Puerto Marisco, S.A. de C.V. is the company that develops the commercial operation of the restaurants that make up the Puerto Marisco chain in El Salvador. Founded in 2006 with the opening of its first establishment in the Escalón neighborhood, it has maintained sustained growth thanks to the quality of its gastronomic proposal and its positioning as a benchmark in the seafood and full-service restaurant segment.

Since its creation, the company has progressively expanded the brand's presence through new branch openings, reaching the opening of its tenth own unit in April 2025. Starting in 2022, it complemented this growth with a franchise scheme, opening its first unit in San Miguel and adding new openings, including the most recent in March 2025. Overall, Puerto Marisco currently has sixteen (16) restaurants in operation throughout the Salvadoran territory, integrating its own branches and franchises.



The consolidated operation of this network of restaurants constitutes the economic basis on which the royalty flows agreed in the contract are calculated. These flows, in turn, are what support the current issuance of \$PMARISCO1 tokens through the transfer of economic rights.

*Explanatory note: Puerto Marisco, S.A. de C.V. is an operating company and does not participate as an Issuer in this issuance. Its role is limited to the day-to-day operation and management of restaurants under the Puerto Marisco brand, whose gross sales generate contractually established royalties. It is on these royalties – assigned to the Issuer through the promise to purchase – that the underlying asset of the \$PMARISCO1 issuance is built.*

### Branches

The Puerto Marisco brand currently has ten (10) branches, operated by the operating company, strategically distributed in areas of high affluence and economic growth in El Salvador. Each of these units constitutes a center for generating recurring revenue that contributes to the consolidated positioning of the brand as a leader in the seafood and full-service restaurant segment.

The historical performance of the branches reflects sustained growth and an ability to maintain high sales volumes, even in contexts of macroeconomic variability. This track record is a key indicator of the strength of the business model, as it shows that the revenue base does not depend on a single establishment, but is diversified through multiple points of sale.

The consistency of the proceeds derived from these transactions provides direct and verifiable support to the underlying asset of the \$PMARISCO1 issuance, offering investors greater certainty regarding the stability and predictability of the economic flows that will be redistributed in accordance with the assignment of rights.

The annual sales history of the branches is presented below, showing the positive evolution and the average turnover levels achieved in recent years:

Branch	2022	2023	2024	2025
Step	\$ 1,634,317	\$ 1,751,814	\$ 1,761,903	\$ 1,614,769
Summit	\$ 872,071	\$987,313	\$ 1,058,288	\$ 1,055,052
Progress	\$ 1,585,907	\$ 1,664,809	\$ 1,796,140	\$ 1,761,087
Zona Rosa	\$ 1,025,933	\$905,442	\$ 1,499,009	\$ 1,523,177



Skina	\$ 1,144,563	\$ 1,207,550	\$ 1,216,454	\$ 1,164,096
St. Helena	\$ 1,021,557	\$ 1,053,321	\$ 1,107,450	\$ 1,126,126
Constitution	\$992,514	\$1,000,842	\$ 1,041,932	\$ 1,050,475
Coffee	\$687,000	\$669,992	\$630,385	\$ 640,167
Venice	\$ 2,113,466	\$ 2,092,693	\$ 2,045,494	\$ 1,990,098
Zaragoza	-	-	-	\$15,620

#### Same-Store Sale Growth – Branches

Branch Growth	2023	2024	2025	CAGR
CASA MATRÍZ ESCALÓN	7.2%	0.6%	-8.4%	-0.4%
CIMA BRANCH	13.2%	7.2%	-0.3%	6.6%
PROGRESO BRANCH	5.0%	7.9%	-2.0%	3.6%
ZONA ROSA BRANCH	-11.7%	65.6%	1.6%	14.1%
SKINA BRANCH	5.5%	0.7%	-4.3%	0.6%
SANTA ELENA BRANCH	3.1%	5.1%	1.7%	3.3%
INCORPORATION BRANCH	0.8%	4.1%	0.8%	1.9%
COFFEE BRANCH	-2.5%	-5.9%	1.6%	-2.3%
VENICE BRANCH	-1.0%	-2.3%	-2.7%	-2.0%
ZARAGOZA BRANCH	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>2.3%</b>	<b>7.3%</b>	<b>-1.8%</b>	<b>2.5%</b>

*Note: Zaragoza Branch was opened in 2025*

*Note: Zona Rosa Branch was remodeled in 2023-2024*

#### Franchises

In addition to the branches of the operating company, the Puerto Marisco brand has expanded its presence in El Salvador through a franchise scheme that began in 2022. Currently, there are contracts in force with three franchise companies, which have allowed the brand's reach to be extended to different regions of the country under solid contractual conditions and aligned with the best practices of the gastronomic industry.

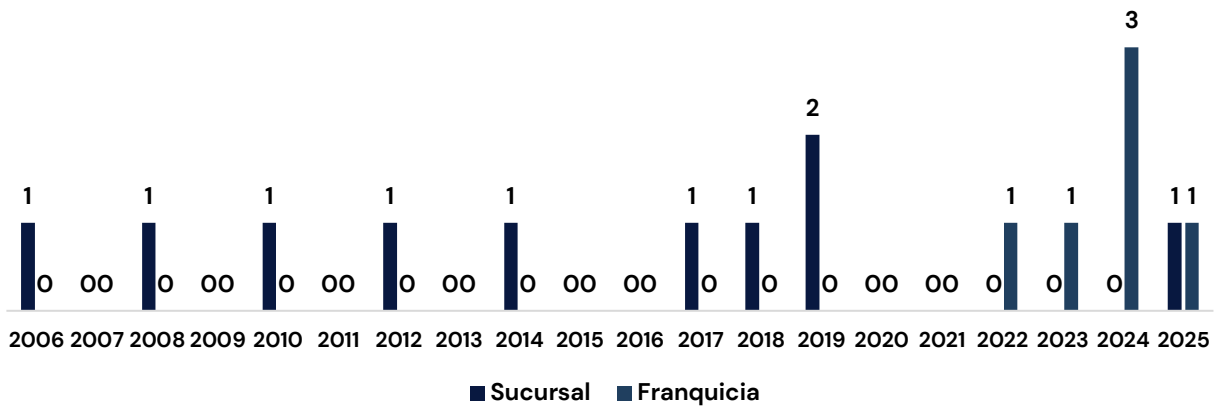
The signed contracts establish initial contributions, periodic royalties and contributions to advertising funds, while guaranteeing recurring income for Puerto Marisco and attractive conditions for investors. The Puerto Marisco brand has consolidated an expansion scheme through franchise agreements that cover the main geographical areas of the country (central, western and eastern). These contracts contemplate renewable terms of 12 years, with the commitment to progressively open new branches between



2022 and 2027. As part of its model, Puerto Marisco receives initial development payments, additional contributions for each new opening, as well as monthly royalties equivalent to 6.0%–6.5% of gross sales and a 0.75% contribution to an advertising fund. This structure ensures recurring revenues, encourages territorial expansion and strengthens the brand's positioning in the Salvadoran market.

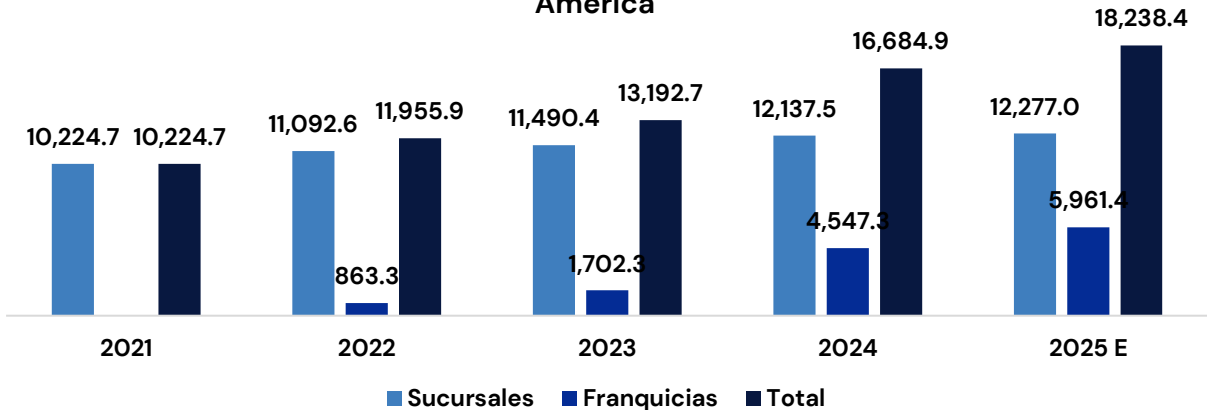
Distribution of Branch and Franchise Openings

**Distribution of Branch and Franchise Openings**



Historical Sales

**Ventas Históricas**  
Valores Expresados en Miles de Dolares de los Estados Unidos de America



Note: Gross Sales. With respect to income from franchise sales, Puerto Marisco's EEFF reflects only royalty income (6.5% of sales) and advertising (0.75% of sales).

**Royalty and Independent Valuation Report**



Within the framework of the structuring process of this issuance, an independent valuation of the Puerto Marisco brand and the economic rights associated with the 3% royalty was carried out. This exercise was prepared by a firm specializing in intangible assets and franchise agreements, and has the due authorization of the Superintendencia of the Financial System (SSF).

This valuation was used as a reference input in the Issuer's financial modeling and is part of the documentation that supports this public offering of \$PMARISCO1 tokens.

### **Assignment of rights**

The assignment of economic rights (**Annex 8 – Assignment of Economic Rights**) that supports this issuance constitutes the legal mechanism by which the Issuer, Grupo CS, S.A.S. de C.V., once the promise of sale has materialized and the acquisition of the Puerto Marisco brand and its distinctive signs has been perfected, assigns to the holders of tokens \$PMARISCO1 the right to participate, proportionally, in the income obtained and flows generated by royalties and/or payments for trademark use licenses, as well as in any other income derived from use or licensing contracts related to said trademark.

The assignment of economic rights that will support the Underlying Asset will only produce legal, patrimonial and operational effects once the following essential suspensive conditions have been jointly and fully complied with: (i) the formalization, by means of a public instrument or authenticated private document, of the purchase and sale of the trademark and other distinctive signs "Puerto Marisco" in favor of the Issuer, in such a way that the latter acquires full ownership, free of charges, encumbrances or limitations that affect the economic rights to be assigned; and (ii) compliance with the Minimum Placement consisting of the effective acquisition of eight hundred and fifty (850) tokens by independent third-party investors during the Sale Window, in accordance with the provisions of this Relevant Information Document and applicable regulations.

Until both conditions precedent are fully met, this assignment will not transfer any rights, will not generate any enforceable financial expectation and will not produce an obligation of payment, distribution or economic recognition of any nature for the Issuer or the Tokenholders, maintaining the economic rights in their current state and without being understood as an assignment. promise of assignment, usufruct, encumbrance or any other form of advance disposition. Consequently, it is expressly recognized that the effectiveness of the transfer is subject to the full realization of the financial purpose of



the issuance and the formal acquisition of the trademark, conditions without which the transfer would have no legal object and cause

This transfer has its origin in the current royalty contract, through which Puerto Marisco, S.A. de C.V. holds the right of exclusive use of the brand until June 30, 2041 (with an automatic extension clause), in exchange for a minimum royalty equivalent to three percent (3%) of the gross sales of food and beverages generated by the entire network of restaurants, both own and franchised. The payment of royalties was subject to the operation of at least 16 restaurants, a condition that was met and notified in April 2025, thus beginning the six-month contractual term for its effective payment. These royalties will be maintained throughout the term of the contract, even if the number of restaurants decreases, and the parties may agree on modifications of the percentage according to the evolution of the business.

This contract, together with the promise to buy and sell the trademark signed by the current owner and the Issuer, ensures that the latter becomes the legal owner and direct beneficiary of all the economic rights associated with the exploitation of the trademark.

Under this structure, the flows from royalties and payments for trademark licenses are legally separated from any other transaction of the original owner, consolidating it as the exclusive underlying asset that supports the issuance \$PMARISCO1.

The assignment will be valid for the duration of the fifteen (15) years of the issuance, constituting a contractual guarantee that the percentage of royalties stipulated on the gross sales of branches and franchises will be received by the Issuer and redistributed proportionally among the token holders, in accordance with the priority rules described in this Relevant Information Document.

The scope of this assignment includes:

1. **Core royalty income:** derived from consolidated gross sales of the brand's entire restaurant network, including owned and franchised locations. It is explicitly mentioned that, for the purposes of calculating gross sales, it will be understood that such sales include those generated by the sixteen (16) restaurants currently in operation, of which ten (10) are operated directly by Puerto Marisco, S.A. de C.V. and six (6) operate under the franchise model granted by said company to third parties. Likewise, this calculation will be automatically extended to gross sales from all new branches or franchises that are opened during the term of the



- Issuance, integrating these into the universe of points of sale that generate the underlying income of the Token.
2. **Ancillary income:** entrance fees, advertising contributions, penalties, indemnities or other payments directly or indirectly linked to the exploitation and positioning of the brand.
  3. **Associated contractual rights:** all the rights derived from both the current royalty contract and the promise to buy and sell the brand, the execution of which ensures that the Issuer becomes the owner and administrator of the underlying asset throughout the term of the issue.

Under this structure, the Issuer assumes the position of exclusive administrator of the assigned economic rights, with the obligation to ensure that the income received is integrated into the net distributable flow and is strictly applied in favor of token holders.

In this way, the assignment of rights constitutes the contractual and financial support that assures investors that their participation is linked to a real, consistent and verifiable asset, whose profitability depends directly on the performance, consolidation and expansion of the Puerto Marisco brand.

### **Rights, Obligations and Covenants**

Owners of \$PMARISCO1 tokens shall have the following rights and benefits, subject to the restrictions set forth in this Relevant Information Document and applicable regulations:

#### **Rights of Token Holders \$PMARISCO1**

- **Right to receive pro-rata returns:** Participate proportionally (pro-rata) in the distribution of the income obtained and flows generated by the underlying asset, once the fixed deduction of twenty percent (20%) has been applied, intended to cover the Issuer's ordinary obligations and the costs of tokenization and administration.
- **Right to trade on the secondary market:** To exchange your tokens on the authorized secondary market as of the thirteenth (13th) month, in accordance with the trading policies and restrictions defined in this Relevant Information Document.
- **Right of access to relevant information:** To receive sufficient financial and operational information to verify compliance with the conditions of the issuance and the correct distribution of returns, through the official communication channels provided for in this Relevant Information Document.



- **Right to the Buyback Option:** In the event that the Issuer exercises the partial or total repurchase option, holders will be entitled to receive the face value of ONE THOUSAND UNITED STATES DOLLARS (US\$1,000.00) per token, regardless of the evolution of the returns generated, plus the returns pending distribution at the time of the repurchase.

### Benefits of \$PMARISCO1 Token Holders

- **Participation in a recurring and verifiable economic flow:** Access to an income scheme supported by the consolidated royalty of the "Puerto Marisco" brand, activated with the fulfillment of the threshold of sixteen (16) branches or franchises.
- **Institutional liquidity:** The existence of an institutional counterparty that, at its discretion, may acquire tokens in circulation through the repurchase option or on the secondary market, which provides greater certainty of liquidity.
- **Potential for appreciation of the underlying asset:** Benefit from the expansion and consolidation of the "Puerto Marisco" chain, given that the minimum royalty of 3% applies to the current 16 restaurants (10 owned and 6 franchised), and will be extended to all new branches or franchises that are opened during the term of the issue, which may translate into a sustained increase in the flows on which the returns are calculated.
- **Security and technological traceability:** The tokens are issued on the Polygon blockchain, under the ERC-20F standard, with secure custody mechanisms, participant verification and traceability of distributions.

### Restrictions

- **Limitation of ownership over the underlying asset:** Holders of \$PMARISCO1 tokens do not acquire ownership rights or direct interest in the "Puerto Marisco" brand or the restaurant chain's operating assets. Their right is limited exclusively to participation in the economic benefits generated by the underlying asset.
- **Temporary Trading Suspension:** Trading of tokens on the secondary market may be temporarily suspended during Distribution Windows, as provided for in this Relevant Information Document.
- **No Corporate Rights:** Holding the \$PMARISCO1 token does not confer political rights, voting rights, or direct participation in the Issuer's decision-making or its corporate or administrative structure.
- **Restriction during the Minimum Term of Hold:** For the first twelve (12) months from the start of the public offering, the tokens will be subject to operational



immobilization. They may not be transferred or traded on the secondary market during this period.

### **Covenants**

In addition, operational and legal covenants have been included in charge of the Issuer, including:

- Obligation to maintain the trademark and distinctive signs duly registered, in force and in full state of exploitation, and must periodically send to the Administrator the receipts of payment of fees, renewals and any other procedure before the competent authority.
- Prohibition of encumbering, assigning or compromising the trademark and/or its distinctive signs in a way that could affect the economic rights assigned to investors.
- Obligation to report in a timely manner on any legal risk that may compromise the integrity of the underlying asset.
- Obligation to pay returns within the time established in the Relevant Information Document: i) For the calendar quarters concluded in March, June and September, the payment of the returns – if generated – to the Token Holders must be made within the first forty-five (45) calendar days following the close of the corresponding fiscal quarter. Such payment shall be accompanied by the Issuer's financial statements, prepared for that period. ii) In the case of the fiscal quarter concluded in December, the payment of the returns, if any, to the Token Holders shall be made no later than April 30 of the immediately following calendar year, or within the deadlines applicable in accordance with Articles 283 and 284 of the Commercial Code, relating to the presentation and delivery of the Issuer's audited financial statements, whichever comes first.

## **12. Use of Funds**

The main purpose of the funds raised through the primary placement of the \$PMARISCO1 tokens is to finance the formal and definitive acquisition of the trademark and distinctive signs "Puerto Marisco", currently the subject of a promise of sale signed between Grupo CS, S.A.S. de C.V. and the owner of the trademark. This operation is essential to consolidate the underlying asset that supports this issuance, by transferring in a binding manner the economic rights derived from the Royalty Agreement in favor of the Issuer.

In addition, the funds may also cover administrative, regulatory, legal and operational



expenses related to the structuring of the issuance, tokenization and proper management of the brand.

In order to ensure that the resources are used in accordance with their intended purposes and to protect the economic rights of investors, the Issuer undertakes to comply with a periodic reporting regime, which includes the publication of audited financial statements, progress reports on the fulfillment of the acquisition and updates on the use of the funds from the issuance. Specifically, the Issuer agrees to:

- Submit to the National Digital Assets Commission (CNAD) and make available to token holders the formalization of the promise to purchase the brand, as well as the documentation that supports the right to payment of the royalty.
- Present financial statements of the issuing company on a quarterly basis, including details of the progress of the acquisition and financial situation.
- To carry out external financial audits every twelve months, by an independent firm appointed by the General Meeting of Shareholders of Grupo CS, S.A.S. de C.V.

This information will be available to investors through the trading platform of Fintech Américas, S.A. de C.V.

#### **Authorized Destination of Funds:**

The funds from this issuance may be used exclusively for the following purposes related to the consolidation of the underlying asset:

- 1. Acquisition of the "Puerto Marisco" Trademark and Distinctive Signs:** A main part of the resources will be used to materialize the promise of sale signed with the current owner, guaranteeing the definitive transfer in favor of Grupo CS, S.A.S. de C.V. of all the rights of use, exploitation and royalties associated with the trademark.
- 2. Coverage of Legal and Contractual Costs:** Includes professional fees, registration fees, notary expenses and any other costs necessary to formalize the transfer of the trademark, its registration and the updating of current royalty and franchise contracts.
- 3. Tokenization and Structuring Costs:** Administrative, regulatory and legal expenses associated with the structuring of the issuance, creation, placement and maintenance of the \$PMARISCO1 tokens, as well as commissions from platforms, custodians and structuring agents.
- 4. Operation and Maintenance of the Brand:** Resources destined to recurring expenses of administration, marketing, defense and renewal of intellectual property registrations, as well as the fulfillment of the obligations derived from the royalty contract and the agreements with franchisees. A fixed deduction equivalent to twenty percent (20%) of the gross income received is established, intended to cover recurring expenses described above.
- 5. Other authorized destinations:**



- Payment of insurance linked to the protection of the underlying asset.
- External audit expenses and periodic audit.

### **Prohibitions and Safeguards**

The funds may not be used for:

- Activities not related to the acquisition, management or exploitation of the Puerto Marisco brand.

### **Protection Mechanism in Case of Breach of Promise of Sale by the Trademark Owner**

As a measure to protect investors and in order to guarantee the integrity of the capital invested by the Tokenholders, this Relevant Information Document establishes a reinforced safeguard mechanism applicable in those cases in which the Minimum Placement has been duly reached during the Sale Window; but the owner of the "Puerto Marisco" brand fails to comply with its obligation to enter into the purchase and sale in favor of the Issuer within the terms and conditions provided for in the respective promise of sale contract.

In such a scenario, a full redemption mechanism will be automatically and immediately activated in favor of all investors who have acquired tokens during the primary placement. Such reimbursement will be managed exclusively through the technological platform of the Issuance Administrator (MONETAE), which will execute the return instructions in accordance with the records of holding and amounts invested.

The return will be made under a strict ratio of 1:1 with respect to the amount originally invested by each Tokenholder, without applying penalties, commissions, discounts, administrative charges or withholdings of any kind, thus guaranteeing the complete preservation of the capital initially invested. Redemption will be made using authorized stablecoins or any other legal and applicable means of payment, provided that such means is expressly contemplated among the trading currencies permitted in this Relevant Information Document.

During the execution of this procedure, all tokens associated with the primary placement will be withdrawn from circulation and removed (burned), without generating economic rights, yield or returns, and will be null and void for all legal and operational purposes of the issuance.

### **Protection mechanisms in case of trademark-related legal disputes**

A formal mechanism for notification and activation of protection measures has been incorporated, according to which the Issuer, through the Issuance Administrator, must inform token holders of any dispute, threat of litigation or contingency that may affect the ownership or use of the trademark. This must be within a period of no more than five (5) business days after the occurrence of said event.

### 13. Characteristics of the Public Offering

Characteristics of the Public Offering	
Issuer	GRUPO CS S.A.S DE C.V.
Type of Public Offering	Public Offering – Revenue Tokens
Token Denomination	PMARISCO1-
Token Quote Label	\$PMARISCO1
Type of Digital Asset	Public Offering – Revenue Token
Structuring and Issue Manager	<p><b>FINTECH AMERICAS, S.A. DE C.V.</b>            CNAD Registration Number: PSAD-0018</p> <ul style="list-style-type: none"> <li>• Address: Final Avenida La Capilla No. 624, Colonia San Benito, District of San Salvador, Municipality of San Salvador Centro, Department of San Salvador.</li> <li>• Designated contact person: Jessica Andrea Ardón López</li> <li>• Contact Phone: +503 7061-1888</li> <li>• Contact Email: <a href="mailto:contacto@monetae.io">contacto@monetae.io</a></li> <li>• Website: <a href="https://www.monetae.io/">https://www.monetae.io/</a></li> </ul>
Digital Asset Service Provider	<p><b>FINTECH AMERICAS, S.A. DE C.V.</b>            CNAD Registration Number: PSAD-0018</p> <ul style="list-style-type: none"> <li>• Address: Final Avenida La Capilla No. 624, Colonia San Benito, District of San Salvador, Municipality of San Salvador Centro, Department of San Salvador.</li> <li>• Designated contact person: Jessica Andrea Ardón López</li> <li>• Contact Phone: +503 7061-1888</li> <li>• Contact Email: <a href="mailto:contacto@monetae.io">contacto@monetae.io</a></li> <li>• Website: <a href="https://www.monetae.io/">https://www.monetae.io/</a></li> </ul>
Issuance Certifier	<p><b>TR CAPITAL, S.A. DE C.V.</b>            CNAD Registration Number: CERT-0003</p>

	<ul style="list-style-type: none"> <li>• Address: Calle Cuscatlán, #4312, Col. Escalón, San Salvador, El Salvador.</li> <li>• Designated contact person: Héctor Ramon Torres Córdova</li> <li>• Contact Phone: +503 2538-6360</li> <li>• Contact Email: <a href="mailto:info@trcapital.net">info@trcapital.net</a></li> <li>• Website: <a href="https://trcapital.net/">https://trcapital.net/</a></li> </ul>
Token Custody	<p>The Tokens will be safeguarded through the FINTECH AMERICAS, S.A. DE C.V. platform (PSAD-0018).</p> <p>FINTECH AMERICAS, S.A. DE C.V. is responsible for the custody of digital assets issued under the \$PMARISCO1 token. Its main function is to guarantee the security, traceability and transparency of operations through blockchain technology, complying with the applicable regulatory provisions established by the National Digital Assets Commission (CNAD).</p>
Issuance term and structuring	<p>The term of the issuance of the \$PMARISCO1 token will be fifteen (15) years, counted from the authorization of the issuance in the primary market, as long as the minimum placement conditions established in this Relevant Information Document are met.</p> <p>The Issuer reserves the right to mint or burn tokens issued exclusively in cases of technological breach that compromises the integrity of the issue, or when required to comply with administrative or judicial orders in application of current legislation.</p>
Total amount of the issue	The total amount of the issuance is TWO MILLION ONE HUNDRED AND TWENTY-FIVE THOUSAND DOLLARS OF THE UNITED STATES OF AMERICA (US\$2,125,000.00).
Number of Tokens to Issue	Two thousand one hundred and twenty-five (2,125) tokens will be issued, with a face value of ONE THOUSAND UNITED STATES DOLLARS (US\$1,000.00) each.
Token Unit	One (1) \$PMARISCO1 token represents 1/2.125 of the total amount of earned income and net financial flows derived from the underlying asset during the term of the issuance.



	<p>These flows correspond to the assignment of economic rights made by the Issuer in favor of the token holders, from the exploitation of the trademark and distinctive signs "Puerto Marisco".</p> <p>Holders of \$PMARISCO1 tokens will receive the economic benefits that correspond to them in proportion to their participation, as the net financial flows attributable to the underlying asset are generated and settled, in accordance with the rules and deadlines established in this Relevant Information Document.</p>
Minimum Trade Value	<p>The minimum value of participation in the primary offering of \$PMARISCO1 tokens is ONE THOUSAND UNITED STATES DOLLARS (USD \$1,000.00), corresponding to the acquisition of one (1) token. This amount represents the minimum unit of investment to access the economic rights linked to the income obtained and future financial flows generated by the exploitation of the trademark "Puerto Marisco" and its other distinctive signs, in accordance with the conditions stipulated in this Relevant Information Document (RID).</p> <p><b>IMPORTANT: Digital Asset Service Providers may establish, through their respective technological platforms, minimum and maximum acquisition limits (in number of tokens) applicable to their users. These limits must be adjusted to its internal operating policies, provided that they do not contravene the minimum or maximum amounts determined by the Issuer and established in this Relevant Information Document (RID).</b></p>
Maximum Trade Value	<p>The base amount of the issuance comprises a total of one thousand seven hundred (1,700) tokens, equivalent to ONE MILLION SEVEN HUNDRED THOUSAND DOLLARS OF THE UNITED STATES OF AMERICA (US\$1,700,000.00).</p> <p>Of this total, the Issuer's Shareholders must mandatorily acquire two hundred and fifty-five (255) tokens,</p>

	<p>equivalent to fifteen percent (15%) of the base amount, in proportion to their shareholding. <b><u>Consequently, the maximum value of participation in the primary offering for independent third-party investors corresponds to all the remaining tokens available to the public, that is, one thousand four hundred and forty-five (1,445) tokens, with a total value of ONE MILLION FOUR HUNDRED AND FORTY-FIVE THOUSAND UNITED STATES DOLLARS (US\$1,445,000.00).</u></b></p> <p>In the event of a partial placement, the tokens not acquired by third parties during the Sale Window must be acquired by the Issuer's Shareholders, in proportion to their shareholding, as established in this Relevant Information Document.</p> <p><b>IMPORTANT: Digital Asset Service Providers may establish, through their respective technological platforms, minimum and maximum acquisition limits (in number of tokens) applicable to their users. These limits must be adjusted to its internal operating policies, provided that they do not contravene the minimum or maximum amounts determined by the Issuer and established in this Relevant Information Document (RID).</b></p>
Sale Window	<p>The Sale Window is defined as the initial period of three (3) calendar months, counted from the Notice of Public Offering (Commencement of the Commercialization of the tokens in the primary market) on the Administrator's platform, during which the Issuer will seek to validate the viability of the issuance through a first effective placement.</p> <p>During this window, the Issuer may place up to one thousand seven hundred (1,700) tokens, corresponding to the Base Amount of the issuance required to formalize the promise of sale of the trademark and other distinctive</p>

signs, for an aggregate value of up to ONE MILLION SEVEN HUNDRED THOUSAND DOLLARS OF THE UNITED STATES OF AMERICA (US\$1,700,000.00).

Of this total, the Issuer's Shareholders must mandatorily acquire two hundred and fifty-five (255) tokens, equivalent to fifteen percent (15%) of the Base Amount. Accordingly, the maximum amount of tokens effectively available to third-party investors during the Sale Window will be one thousand four hundred and forty-five (1,445) tokens, with a total value of ONE MILLION FOUR HUNDRED FORTY-FIVE THOUSAND UNITED STATES DOLLARS (US\$1,445,000.00). Additionally, an internal allocation of four hundred and twenty-five (425) tokens as Sweat Equity to the Issuer's shareholders, which are not available to the public, will be maintained.

**In order for the issuance to continue its course, it will be essential to place at least eight hundred and fifty (850) tokens, equivalent to EIGHT HUNDRED AND FIFTY THOUSAND DOLLARS OF THE UNITED STATES OF AMERICA (US\$850,000.00) during this window. The participation of the Issuer's Shareholders will not count towards this threshold.**

In the event that the Minimum Placement is reached, but not the total placement of the 1,700 tokens during the Sale Window, the Issuer's Shareholders undertake to acquire, in proportion to their shareholding, the unplaced tokens within a maximum period of thirty (30) calendar days. In this case, the cancellation or deletion ("burning") of the issued tokens will not proceed.

**Mandatory investment by the Issuer's Shareholders**

The Issuer's Shareholders will make, from the moment of enabling the public offering, an initial investment equivalent to two hundred and fifty-five (255) tokens. This



	<p>participation will be in proportion to their shareholding and is intended to align their interests with those of the other token holders, reinforcing their commitment to the success of the issuance and guaranteeing, at the same time, a solid financial base that supports the operation.</p>
<p>Minimum Issue Amount ("Minimum Placement")</p>	<p>The issuance of \$PMARISCO1 tokens will be subject to compliance with a Minimum Placement, defined as the effective placement of at least eight hundred and fifty (850) tokens, equivalent to EIGHT HUNDRED AND FIFTY THOUSAND UNITED STATES DOLLARS (US\$850,000.00), within the period of three (3) calendar months from the Notice of Public Offering (Commencement of Commercialization of the tokens in the primary market).</p> <p>This threshold must be met exclusively through acquisitions made by Third Parties Independent of the Issuer and its Shareholders, without the shares retained or acquired by the Issuer's Shareholders being counted for this purpose. The purpose of this provision is to ensure that the issuance has effective market validation from its initial stage.</p> <p>Until the Minimum Placement is reached, the funds contributed by investors will be safeguarded by the Issuance Administrator, through its platform, in a stablecoin (USDT or USDC) authorized by the National Digital Assets Commission (CNAD). During this custody period, the Issuer will not be able to dispose of the funds collected under any circumstances. Funds contributed by investors will be held in accordance with the Digital Asset Service Provider's internal policies (Exhibit 9), in a segregated, secure, and auditable account, supported by custody infrastructure provided through Fireblocks. During this period, such funds may not be transferred to the Issuer or to the investors themselves, nor may they be used for any purpose other than their safekeeping in custody.</p>

	<p>In the event that the Minimum Placement is not reached within the three (3) month period provided for the Sale Window, the issuance will be cancelled, 100% of the issued tokens will be withdrawn from circulation and removed ("burned"), and a full redemption mechanism will be automatically activated in favor of investors, managed through the Administrator's platform. The refund will be made under a 1:1 ratio with respect to the amount originally invested, without the application of penalties, commissions or withholdings.</p> <p>Once the Minimum Placement is reached, the funds in custody will be released in favor of the Issuer, who may dispose of them only in accordance with the purposes and conditions established in this RID. During the custody period, the funds will not generate interest or returns, so neither the Issuer nor the Administrator will assume any responsibility for the payment of returns related to said period.</p>
<p><i>Sweat Equity</i> – Issuer's Shareholder Participation in the Project</p>	<p>A block equivalent to twenty percent (20%) of the total number of tokens issued – equivalent to four hundred and twenty-five (425) tokens – will be allocated exclusively to the shareholders of the Issuer, GRUPO CS, S.A.S. de C.V., in proportion to their shareholding, in recognition of their role in the conception, structuring, management and development of this issuance. as well as in the acquisition and exploitation of the "Puerto Marisco" trademark and its other distinctive signs.</p> <p>Sweat equity is a legitimate and transparent form of alignment of interests between the Issuer's Shareholders and investors, by ensuring that the project promoters maintain a direct stake in the financial success of the issuance and in the appreciation of the underlying asset. This participation does not represent a cash outlay by the Issuer's Shareholders, but is subject to the same</p>

	<p>conditions of priority and participation in the underlying asset as tokens acquired by third parties, as set forth in this RID.</p> <p>These tokens:</p> <ul style="list-style-type: none"> <li>• They will have the same economic and political rights as those acquired by third party investors, including full and proportional participation in the underlying asset. This means that the Issuer's Shareholders, in their capacity as holders of such tokens, will retain the flows corresponding to their pro-rata participation with respect to the tokens they hold in their personal portfolio.</li> <li>• They shall be the exclusive initial ownership of the Issuer's Shareholders, in proportion to their shareholding, and may be disposed of at any time, in accordance with the restrictions and procedures set forth in this Relevant Information Document.</li> <li>• They do not imply capital disbursement by the Issuer, constituting a non-monetary recognition for its strategic and operational contribution to the project.</li> </ul>
<p>Mandatory Investment by Issuer Shareholders</p>	<p>At the time of the Notice of the Public Offering, the Issuer's shareholders shall acquire with their own resources two hundred and fifty-five (255) \$PMARISCO1 tokens, equivalent to fifteen percent (15%) of the Base Amount of the issuance (US\$255,000.00). This participation is intended to align the interests of the Issuer's shareholders with those of the other token holders, reinforcing their commitment to the success of the placement and guaranteeing, at the same time, a solid financial base that supports the operation.</p> <p>In addition, in the event that the Minimum Placement is reached, but not the total placement of the 1,700 tokens during the Sale Window, the Issuer's shareholders are obliged to acquire, in proportion to their shareholding, the</p>

	<p>unplaced tokens within a maximum period of thirty (30) calendar days.</p> <p>The fulfillment of this Mandatory Investment will be carried out through capital contributions made directly by the shareholders of the Issuer, who will subscribe the corresponding tokens. The resources from this investment will be used exclusively for the proportional payment of the consideration agreed with the current owner of the trademark and the distinctive signs "Puerto Marisco", within the framework of their acquisition. In consideration of these capital contributions, the Issuer's shareholders will retain the corresponding tokens, which will represent their participation in the issuance.</p>
<p>Related Underlying Assets</p>	<p>The underlying asset of the issuance of Token \$PMARISCO1 is constituted by the assignment of economic rights in favor of the holders of Tokens (see <b>Appendix 8 – Assignment of Economic Rights</b>) over the income obtained and flows generated by the Issuer in terms of royalties and/or income from licenses for the use of the "Puerto Marisco" brand, their other distinctive signs, and any other income derived from related use or licensing contracts. The term of the assignment will be exclusively for the term of this issue.</p> <p>The assignment of economic rights that will support the Underlying Asset will only produce legal, patrimonial and operational effects once the following essential suspensive conditions have been jointly and fully complied with: (i) the formalization, by means of a public instrument or authenticated private document, of the purchase and sale of the trademark and other distinctive signs "Puerto Marisco" in favor of the Issuer, in such a way that the latter acquires full ownership, free of charges, encumbrances or limitations that affect the economic rights to be assigned; and (ii) compliance with the Minimum Placement consisting of the effective acquisition</p>

of eight hundred and fifty (850) tokens by independent third-party investors during the Sale Window, in accordance with the provisions of this Relevant Information Document and applicable regulations.

Until both conditions precedent are fully met, this assignment will not transfer any rights, will not generate any enforceable financial expectation and will not produce an obligation of payment, distribution or economic recognition of any nature for the Issuer or the Tokenholders, maintaining the economic rights in their current state and without being understood as an assignment. promise of assignment, usufruct, encumbrance or any other form of advance disposition. Consequently, it is expressly recognized that the effectiveness of the transfer is subject to the full realization of the financial purpose of the issuance and the formal acquisition of the trademark, conditions without which the transfer would have no legal object and cause.

This assignment has as its starting point the materialization of the promise of sale entered into between the Issuer and the current owner of the trademark. Upon the completion of the promise of sale entered into between the Issuer and the current owner, the Issuer will acquire the legal ownership of the "Puerto Marisco" trademark, its distinctive signs and will become the beneficiary of all the associated economic rights.

Currently, the income and economic flows associated with the trademark and distinctive signs "Puerto Marisco" come from a license agreement entered into between the current owner of the trademark and the company Puerto Marisco, S.A. de C.V., the entity that serves as owner and operator of the chain of seafood restaurants, currently made up of 10 own branches and 6 branches under the franchise model with third parties.

By means of this contract, Puerto Marisco, S.A. de C.V. holds the right of exclusive use of the trademark and its distinctive signs until June 30, 2041, with an automatic extension clause. In exchange for this right, the company is obliged to pay a Royalty.

This royalty has been set at a minimum of 3.0% on gross food and beverage sales generated by all the chain's restaurants, both owned and franchised. The defined rate is in line with industry standards for consolidated brands in the seafood and full-service restaurant segment, which provides a competitive and sustainable framework. Likewise, its dynamic nature allows the value of the royalty to evolve depending on commercial performance, brand positioning and its capacity for expansion, thus generating a potential for increasing returns for token holders, directly linked to the growth of points of sale and the optimization of the licensing strategy.

For the purposes of this issuance, the flows to be distributed will be calculated from the gross income generated by the underlying asset, applying a deduction of up to twenty percent (20%) of such gross income. The purpose of this deduction will be to cover in advance and globally all the expenses necessary for the fulfillment of the ordinary and recurring obligations of the company, as well as for the operation, maintenance, protection and exploitation of the trademark. The deduction will include, but is not limited to: general administrative expenses, personnel expenses, leases, basic services, taxes and fees, licensing fees, registration expenses, fees and costs for the renewal and defense of intellectual property rights, costs associated with tokenization, administration and maintenance of the issue, platform or custodian commissions, legal and accounting expenses, audits, insurance, and any other expenses essential for the proper

	<p>corporate functioning and compliance with the Issuer's legal, contractual, fiscal, and regulatory obligations.</p> <p>In the event that actual expenses are less than twenty percent (20%) of gross revenues, the unused surplus will be added to the amount distributable among token holders. In the event that actual expenses exceed twenty percent (20%) of gross revenues, the Issuer will cover the shortfall with its own resources, without in any case reducing the distributable yield of token holders due to such excess.</p> <p>The resulting amount, after the deduction has been applied in accordance with the limit described above, will constitute the yield distributable to the tokenholders.</p> <p>Each \$PMARISCO1 token gives its holder the right to participate, in proportion to the total number of tokens issued, in the net income and flows generated by the brand, without establishing a minimum guaranteed amount. Consequently, the returns will be determined by the actual results of the transaction and may benefit from increases in the royalty rate or in the volume of sales, in accordance with market conditions and the expansion strategy.</p> <p>100% of the net flows received by the Issuer and attributable to royalties and/or payments for trademark use licenses will be distributed among investors on a quarterly basis, in accordance with the terms and conditions stipulated in this Relevant Information Document, ensuring traceability and control through the use of blockchain technology.</p>
License and Royalties Agreement	<p>The income and economic flows associated with the "Puerto Marisco" brand originate from a license agreement entered into between the current owner of the trademark and the company Puerto Marisco, S.A. de C.V., an entity</p>



	<p>that serves as owner and operator of the chain of seafood restaurants, currently made up of ten (10) own branches and six (6) branches operated under the franchise model with third parties.</p> <p>By virtue of this contract, Puerto Marisco, S.A. de C.V. holds the exclusive right to use the trademark and its distinctive signs until June 30, 2041, with an automatic extension clause, in exchange for the payment of a royalty in favor of the trademark owner. This royalty has been established at a minimum percentage of three percent (3%) on the gross sales of food and beverages generated by all the chain's restaurants, both owned and franchised.</p> <p>The obligation of Puerto Marisco, S.A. de C.V. to make the payment of royalties was subject to a suspensive condition, consisting of the existence of at least sixteen (16) restaurants in operation, either under the direct ownership or franchise scheme. This condition was validly fulfilled and notified in April 2025, at which time the calculation of the contractual term of six (6) months began, after which the effective obligation to initiate the payment of royalties arises in accordance with the terms and conditions established in the contract.</p> <p>The payment of royalties will continue to be in force throughout the duration of the contract, even if the number of restaurants in operation is subsequently reduced with respect to the initially established condition, with the percentage of royalty indicated being the applicable minimum. Notwithstanding the foregoing, the parties may, in accordance with the general terms of the contract, negotiate and agree in writing to modify said percentage, either to increase or adjust it, in accordance with the evolution of the business and their respective interests.</p>
Value of the Issue	The value of this issuance amounts to TWO MILLION ONE



HUNDRED AND TWENTY-FIVE THOUSAND UNITED STATES DOLLARS (US\$2,125,000.00). This figure was determined based on the value of the promise of sale between the owner of the trademark and distinctive signs "Puerto Marisco" and the Issuer, GRUPO CS, S.A.S. DE C.V, considering in turn the "sweat equity" tokens for the Issuer's Shareholders.

Specifically, the value of the issue includes:

- **1,700 tokens (equivalent to US\$1,700,000.00)** corresponding to the base capital ("base amount") required to formalize the sale of the trademark and distinctive signs "Puerto Marisco", together with the associated economic benefits. This amount is based on a valuation of the intangible assets to be acquired, as described below. Of this total: Two hundred and fifty-five (255) tokens (equivalent to US\$255,000.00) must be acquired on a mandatory basis by the Issuer's Shareholders, in proportion to their shareholding, as a direct equity commitment to the issuance. The remaining one thousand four hundred and forty-five (1,445) tokens (equivalent to US\$1,445,000.00) will be available for acquisition by independent third-party investors during the Sale Window.
- **425 tokens (equivalent to US\$425,000.00)** assigned to the Issuer's Shareholders as sweat equity, as compensation for their structuring and management contribution (US\$425,000.00).

The Base Amount of US\$1,700,000.00 corresponds to the value agreed upon in the promise of sale entered into between the current owner of the trademark and the Issuer for the acquisition of the distinctive signs and trademarks "Puerto Marisco".

The agreed price was US\$1,676,746.00, a figure that

reflects the Fair Value of such intangible assets, determined from recognized financial valuation methodologies. For the purposes of this issuance, the amount was rounded up to US\$1,700,000.00, in order to foresee and cover eventual legal, administrative and registry expenses related to the intellectual property transfer process.

#### Determination of Fair Value

The acquisition price of the distinctive signs and the trademark is based on the calculation of their **Fair Value**, which was based on the economic exploitation of the trademark through the **current license and royalties contract** entered into between the current owner and the company **Puerto Marisco, S.A. de C.V.**

The methodology applied corresponds to the **discounted revenue** approach, through which the net present value of the projected future cash flows is estimated, originated by the royalties agreed in the licensing agreement of the trademark and distinctive signs "Puerto Marisco".

The main assumptions and characteristics considered in the analysis are detailed below:

- **Solid contractual basis:** The license agreement establishes the payment of a minimum royalty of **3.0% on the gross sales** of food and beverages of all the chain's restaurants, both owned and franchised. This rate is aligned with industry standards for consolidated brands in the seafood and full-service restaurant segment, which gives the asset a competitive and sustainable framework. In addition, the dynamic nature of the contract allows the royalty value to evolve based on operational performance, market penetration and the expansion of points of sale. However, for valuation purposes, the agreed rate was

maintained without incorporating additional increases, guaranteeing a conservative approach without dismissing more favorable future scenarios.

- **Verified historical performance:** Revenue projections are based on actual sales data recorded between **2021 and April 2025**, including both Puerto Marisco, S.A. de C.V.'s own branches and those operated under the franchise model.
- **Conservative growth scenario:** A simple annual growth rate of **1.15%** was applied, calculated from the historical performance of **comparable sales** (*same store sales*), understood as the growth of revenues in establishments that have operated continuously during a given period, without considering new openings, significant remodeling or temporary closures. This approach makes it possible to isolate the effect of organic growth on existing branches, reflecting a more accurate metric of the chain's operational evolution. Likewise, no projections of new branch openings or additional franchise contracts were incorporated, maintaining a criterion of prudence in the face of possible macroeconomic and sectoral variations.
- **Period of analysis:** The projection horizon considered was **fifteen (15) years**, a reasonable period to capture the economic cycle and expansion of the intangible asset.
- **Sector-specific discount rate:** The CAPM (Capital Asset Pricing Model) **model was used**, incorporating factors such as country risk, premium by size and beta of the restaurant and food sector. The result was a discount rate of **27.64%**, consistent with the risk profile of this type of intangible assets in the region.



	<p><u>Independent Validation</u></p> <p>The methods, assumptions and results obtained in the valuation process were evaluated and validated by <b>EQ Evaluaciones, S.A. de C.V.</b>, commercially known as "ValueX", an expert firm duly authorized by the <b>Superintendence of the Financial System of the Republic of El Salvador</b>. (See <b>Annex 10</b> of the Relevant Information Document – RID).</p> <p>On the base amount of financing, a 20% increase ("gross-up") equivalent to 425 tokens (equivalent to US\$425,000.00) is incorporated, which will be retained by the Issuer as compensation for the development, management and execution of the project. This participation does not imply a cash disbursement by the Issuer, but is subject to the same conditions of priority, economic rights and distribution of flows as the tokens acquired by third parties, as established in this Relevant Information Document (RID).</p> <p>For more information on the determination of fair value and the methodology applied, please refer to section 16 – Value of Issuance of this Relevant Information Document.</p>
<p>Performance to Tokenholder</p>	<p>The <b>returns for the holders of \$PMARISCO1 tokens</b> will be made up of the <b>income and financial flows</b> generated by royalties <b>and/or payments derived from the licenses for the use of the "Puerto Marisco" brand and distinctive signs</b>.</p> <p>Token holders will have the <b>right to participate on a pro rata basis</b>, according to the number of tokens they own in relation to the total tokens issued. This participation reflects their <b>economic rights acquired through the assignment of economic rights</b>, thus ensuring a fair and transparent distribution of the income attributable to the underlying asset.</p> <p>For the purposes of this issuance, the flows to be</p>

distributed will be calculated from the gross income generated by the underlying asset, applying a deduction of up to twenty percent (20%) of such gross income. The purpose of this deduction will be to cover in advance and globally all the expenses necessary for the fulfillment of the ordinary and recurring obligations of the company, as well as for the operation, maintenance, protection and exploitation of the trademark. The deduction will include, but is not limited to: general administrative expenses, personnel expenses, leases, basic services, taxes and fees, licensing fees, registration expenses, fees and costs for the renewal and defense of intellectual property rights, costs associated with tokenization, administration and maintenance of the issue, platform or custodian commissions, legal and accounting expenses, audits, insurance, and any other expenses essential for the proper corporate functioning and compliance with the Issuer's legal, contractual, fiscal, and regulatory obligations.

In the event that actual expenses are less than twenty percent (20%) of gross revenues, the unused surplus will be added to the amount distributable among token holders. In the event that actual expenses exceed twenty percent (20%) of gross revenues, the Issuer will cover the shortfall with its own resources, without in any case reducing the distributable yield of token holders due to such excess.

The resulting amount, after the deduction has been applied in accordance with the limit described above, will constitute the yield distributable to the tokenholders.

The distribution of profits to the Tokenholders will be made quarterly: i) For the calendar quarters concluded in March, June and September, the payment of the returns – if generated – to the Token Holders must be made within the first forty-five (45) calendar days following the close

	<p>of the corresponding fiscal quarter. Such payment shall be accompanied by the Issuer's financial statements, prepared for that period; ii) In the case of the fiscal quarter concluded in December, the payment of the returns, if any, to the Token Holders shall be made no later than April 30 of the immediately following calendar year, or within the deadlines applicable in accordance with Articles 283 and 284 of the Commercial Code, relating to the presentation and delivery of the Issuer's audited financial statements, whichever comes first.</p> <p>Of the total number of tokens issued, all the tokens in circulation will participate in the distribution, including those acquired by the Issuer in compliance with the mandatory purchase, those assigned as sweat equity and those that it eventually acquires by repurchasing the part not placed in the primary market. In this way, the full alignment of interests between the Issuer and the investors is guaranteed, since both participate in the same flows and under the same economic conditions.</p> <p><b>Platform and Payment Mechanism</b></p> <p>The distribution of returns will be channeled through Fintech Americas, S.A. de C.V., an entity registered as a Digital Asset Service Provider (PSAD) before the National Digital Assets Commission (CNAD). This platform will use infrastructure based on blockchain and smart contracts, allowing traceability, automation and transparency in the execution of payments, as well as the real-time visualization of the status of the project and the economic rights of each investor.</p>
Initial Token Price	<p>All tokens offered during the primary placement, either in the Minimum Placement Window or in the successive Sale Windows, will be offered at the same unit price of ONE THOUSAND UNITED STATES DOLLARS (US\$1,000.00) per token. This Price is the result of dividing the required base capital (US\$1,700,000.00) by the total number of tokens to be issued, excluding those allocated under the "sweat</p>



	<p>equity" modality.</p> <p>Discounts will not be applied for brackets or staggered prices. This measure guarantees equity among investors and facilitates the management of the placement process.</p>
<p>Marketability and Secondary Market</p>	<p>The \$PMARISCO1 token will have a primary market enabled from the beginning of the issuance and throughout the Sale Window defined in this Relevant Information Document. In order for the issuance to enter into force, it will be an essential requirement to achieve the Minimum Placement, defined as the subscription of eight hundred and fifty (850) Tokens by independent third-party investors, equivalent to fifty percent (50%) of the Base Amount of the Issuance. Once the Minimum Placement has been reached, the Issuance must complete the total placement of the Base Amount, understood as the full subscription of the Tokens issued for said amount, in order to ensure that the capital effectively raised coincides exactly with the financial requirements necessary to perfect the acquisition of the brand and execute the operational structure foreseen for the Issuance.</p> <p>During the first twelve (12) months after the start of the issuance, the tokens will remain subject to a holding period, with no possibility of trading on the secondary market or repurchase by the Issuer.</p> <p>Starting in the thirteenth (13th) month, the tokens will be able to be traded on an authorized secondary market, developed and managed on the platform of the Digital Asset Service Provider (PSAD) Fintech Américas, S.A. de C.V. (MONETAE). Likewise, on this same date, the Issuer's repurchase option will be enabled, under the conditions and procedures established in this Relevant Information Document.</p> <p>The platform will guarantee transparency, efficiency, accessibility and traceability of operations, in strict</p>



	<p>adherence to the current regulatory framework.</p> <p>The trading price will follow a free float scheme, starting from the initial price set in the primary market and adjusting according to supply and demand, as well as general market conditions. Under this scheme, the value of the token is not fixed, but fluctuates freely according to the transactions carried out, that is, it is determined exclusively by the buy and sell orders entered by users, who can freely propose amounts and prices.</p> <p>A transaction will only be executed if there is a counterparty that matches the offer, and it is at that moment that the market price is determined, i.e. the value at which both parties are willing to exchange the token. It is also clarified that the PSADs that enable the secondary market may establish mechanisms and operational limits to prevent manipulation and ensure orderly operation.</p> <p>In order to ensure order and transparency in the distribution of profits, the trading of the tokens on the secondary market may be temporarily suspended, at the option of the Issuer, on the dates of yield distributions to the tokenholders.</p>
<p>Call option</p>	<p>The Issuer shall have the discretion to exercise, at its discretion, an option to repurchase in whole or in part the \$PMARISCO1 tokens in circulation, after the minimum period of permanence of twelve (12) months has elapsed. This option may be exercised as of the thirteenth (13th) month and at any time thereafter within the period of validity of the issuance, as long as the contractual term of fifteen (15) years has not expired.</p> <p>The conditions and criteria for the exercise of this power are as follows:</p> <ul style="list-style-type: none"> <li>• <b>Fractionation:</b> The buyback may be carried out on part or all of the tokens in circulation, in accordance with the availability of flows and the management</li> </ul>

strategies of the Issuer.

- **Proportional allocation:** In case of partial buybacks, the allocation of the tokens subject to buyback will be made on a proportional basis (pro rata) among the existing holders, according to their relative share at the time of notification.
- **Buyback Value:** The buyback price will be equivalent to the face value of ONE THOUSAND UNITED STATES DOLLARS (US\$1,000.00) per token, regardless of the evolution of the returns generated. Such price shall not include the returns pending distribution at the date of execution of the repurchase, which shall be settled separately in favor of the holders in accordance with the distribution scheme in force.
- **Prior notification:** The Issuer must formally communicate its intention to exercise the repurchase at least thirty (30) calendar days in advance and a maximum of sixty (60) calendar days before the effective date of execution. The notification will be made through the Fintech Américas, S.A. de C.V. platform. Additionally, the Issuer must send a formal notice to the National Digital Assets Commission (CNAD) indicating the terms of the repurchase and the procedures adopted.
- **Restriction on the origin of funds:** The resources used to execute the repurchase must come from the Issuer's own funds or from profits not subject to distribution in accordance with the economic rights assigned to the token holders. Under no circumstances may the portion of flows assigned to the tokenholders according to the current distribution scheme be used for this purpose.

**Complementarity with the secondary market**  
**The exercise of this option does not restrict the possibility**



	<p><b>for \$PMARISCO1 tokens to be freely traded on the secondary market.</b></p>
<p>Trading Currency</p>	<ul style="list-style-type: none"> <li>• United States dollars.</li> <li>• Stablecoins authorized and available within the trading platform (USDT and USDC).</li> </ul> <p>Conversions between U.S. dollars and stablecoins will be processed through liquidity providers integrated into the Fintech Americas, S.A. de C.V. platform (Issuance Administrator), under market conditions and in accordance with PSAD's operational guidelines.</p> <p>Funds contributed by investors will be held in accordance with the Digital Asset Service Provider's internal policies (Exhibit 9), in a segregated, secure, and auditable account, supported by custody infrastructure provided through Fireblocks. During this period, such funds may not be transferred to the Issuer or to the investors themselves, nor may they be used for any purpose other than their safekeeping in custody.</p>
<p>Rights, Benefits and Restrictions</p>	<p>Owners of \$PMARISCO1 tokens shall have the following rights and benefits, subject to the restrictions set forth in this Relevant Information Document and applicable regulations:</p> <p><b>Rights of Token Holders \$PMARISCO1</b></p> <ul style="list-style-type: none"> <li>• <b>Right to receive pro-rata returns:</b> Participate proportionally (pro-rata) in the distribution of the income obtained and flows generated by the underlying asset, once the fixed deduction of twenty percent (20%) has been applied, intended to cover the Issuer's ordinary obligations and the costs of tokenization and administration.</li> <li>• <b>Right to trade on the secondary market:</b> To exchange your tokens on the authorized secondary market as of the thirteenth (13th) month, in accordance with the trading policies and restrictions defined in this Relevant Information</li> </ul>

Document.

- **Right of access to relevant information:** To receive sufficient financial and operational information to verify compliance with the conditions of the issuance and the correct distribution of returns, through the official communication channels provided for in this Relevant Information Document.
- **Right to the Buyback Option:** In the event that the Issuer exercises the partial or total repurchase option, holders will be entitled to receive the face value of ONE THOUSAND UNITED STATES DOLLARS (US\$1,000.00) per token, regardless of the evolution of the returns generated, plus the returns pending distribution at the time of the repurchase.

#### **Benefits of \$PMARISCO1 Token Holders**

- **Participation in a recurring and verifiable economic flow:** Access to an income scheme supported by the consolidated royalty of the "Puerto Marisco" brand, activated with the fulfillment of the threshold of sixteen (16) branches or franchises.
- **Institutional liquidity:** The existence of an institutional counterparty that, at its discretion, may acquire tokens in circulation through the repurchase option or on the secondary market, which provides greater certainty of liquidity.
- **Potential for appreciation of the underlying asset:** Benefit from the expansion and consolidation of the "Puerto Marisco" chain, given that the minimum royalty of 3% applies to the 16 current branches (10 owned and 6 franchised), and will be extended to all new branches or franchises that are opened during the term of the issue, which may translate into a sustained increase in the flows on which the returns are calculated.

- **Security and technological traceability:** The tokens are issued on the Polygon blockchain, under the ERC-20F standard, with secure custody mechanisms, participant verification and traceability of distributions.

#### Restrictions

- **Limitation of ownership over the underlying asset:** Holders of \$PMARISCO1 tokens do not acquire ownership rights or direct interest in the "Puerto Marisco" brand or the restaurant chain's operating assets. Their right is limited exclusively to participation in the economic benefits generated by the underlying asset.
- **Temporary Trading Suspension:** Trading of tokens on the secondary market may be temporarily suspended during Distribution Windows, as provided for in this Relevant Information Document.
- **No Corporate Rights:** Holding the \$PMARISCO1 token does not confer political rights, voting rights, or direct participation in the Issuer's decision-making or its corporate or administrative structure.
- **Restriction during the Minimum Term of Hold:** For the first twelve (12) months from the start of the public offering, the tokens will be subject to operational immobilization. They may not be transferred or traded on the secondary market during this period.

#### Covenants

In addition, operational and legal covenants have been included in charge of the Issuer, including:

- Obligation to maintain the trademark and distinctive signs duly registered, in force and in full state of exploitation, and must periodically send to the Administrator the receipts of payment of fees, renewals



	<p>and any other procedure before the competent authority.</p> <ul style="list-style-type: none"> <li>• Prohibition of encumbering, assigning or compromising the trademark and/or its distinctive signs in a way that could affect the economic rights assigned to investors.</li> <li>• Obligation to report in a timely manner on any legal risk that may compromise the integrity of the underlying asset.</li> <li>• Obligation to pay returns on time as established in the Relevant Information Document:             <ul style="list-style-type: none"> <li>i) For the calendar quarters concluded in March, June and September, the payment of the returns – if generated – to the Token Holders must be made within the first forty-five (45) calendar days following the close of the corresponding fiscal quarter. Such payment shall be accompanied by the Issuer's financial statements, prepared for that period.</li> <li>ii) In the case of the fiscal quarter concluded in December, the payment of the returns, if any, to the Token Holders shall be made no later than April 30 of the immediately following calendar year, or within the deadlines applicable in accordance with Articles 283 and 284 of the Commercial Code, relating to the presentation and delivery of the Issuer's audited financial statements, whichever comes first.</li> </ul> </li> <li>• Early redemption mechanism in case of breach of covenants: In the event that the Issuer breaches any of the covenants described, including the obligation to keep the brand free of affectations, the right of holders to demand a mandatory early redemption of their tokens, at their face value, plus a penalty of five percent (5%) is automatically activated. This mechanism constitutes a financial safeguard designed to mitigate the risk derived from legal contingencies that affect the exploitation of the underlying asset.</li> </ul>
<p>Smart contract and technology to use</p>	<p>Standard ERC-20F - Contract Address Token \$PMARISCO1</p> <p><a href="https://polygonscan.com/address/Ox25046218505B2e3a9D08B08A949EB15D37eC0687">https://polygonscan.com/address/Ox25046218505B2e3a9D08B08A949EB15D37eC0687</a></p>

	<p>Standard ERC-20F – Token Tracker Token \$PMARISCO1</p> <p><a href="https://polygonscan.com/token/Ox25046218505B2e3a9D08B08A949EB15D37eC0687">https://polygonscan.com/token/Ox25046218505B2e3a9D08B08A949EB15D37eC0687</a></p> <p>The smart contracts used in this issuance are deployed on the Polygon blockchain, and follow the ERC-20F standard. These contracts have been audited to ensure security and compliance with applicable regulations. Specific roles have been assigned and revoked within the contract, allowing granular control over critical operations, such as token issuance and permissions management.</p> <p>To ensure a secure and controlled environment, an Allowlist contract has been implemented, which manages and controls who can interact with the \$PMARISCO1 token. This ensures that only authorized participants can transact with the tokens, providing an additional level of security and confidence in issuance.</p> <p>In addition, an ERC-20 auditor contract is used, which acts as an on-chain validation point and ensures the transparency of all transactions related to the issuance. This contract audits the movements of the token and facilitates an immutable record of all activities, helping to prevent fraud and ensure the correct distribution of financial flows.</p> <p>The Polygon blockchain was selected due to its high scalability, low transaction costs, and compatibility with the Ethereum Virtual Machine (EVM), facilitating interoperability with other platforms and decentralized applications.</p> <p>The technological system of the issuance is based on a hexagonal architecture on AWS, with microservices that provide scalability and high availability. The signer is hosted on AWS Nitro, ensuring that transactions are signed in a secure environment. The custody of digital assets is carried out through Monetae, using providers</p>
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	<p>such as Fireblocks, which uses advanced security policies and allows the recovery of private keys through a backup system, in case of loss or compromise. Transaction and permission policies are carefully managed to ensure controlled interaction with smart contracts.</p>
<p>Sale Restrictions</p>	<p>The sale restrictions applicable to \$PMARISCO1 tokens are designed to ensure compliance with regulatory guidelines, as well as the security and control of transactions, supported by advanced custody and control technologies, such as MPC Wallets, Fireblocks and smart contracts with Allowlist's system.</p> <p>All users of the Digital Asset Service Provider (PSAD) platform will be required to undergo a rigorous registration and identity verification (KYC) process. Based on the information and documentation submitted – including personal identification and financial backing – investors will be authorized to interact with the issued tokens, ensuring strict compliance with regulatory and security standards.</p> <p>In addition, the PSAD implements geofencing technology, which blocks access to actors located in high-risk jurisdictions or subject to international sanctions, in compliance with legal provisions and the prevention of financial crimes.</p> <p>Allowlist's smart contract limits interaction to previously verified and authorized users only, ensuring additional control over token ownership and transfer, and preventing unauthorized access.</p> <p>During the Yield Distribution Windows, the tokens may not be traded on the secondary market, in order to ensure order and transparency in the settlement of profits to investors.</p> <p>Finally, the acquisition, holding, or distribution of \$PMARISCO1 tokens by sanctioned persons or entities or</p>



	<p>acting on their behalf, as well as by residents of countries included in international sanctions lists, is expressly prohibited.</p>
Token Convertibility	<p>The \$PMARISCO1 tokens issued under this offering will not be automatically or voluntarily convertible to any other type of asset, whether digital or physical. These tokens have been structured exclusively to represent economic rights over the income obtained and flows generated by the exploitation and licensing of the trademark and other distinctive signs "Puerto Marisco", without any other form of exchange or equity equivalence being recognizable in them.</p> <p>Consequently, the investor or tokenholder who wishes to liquidate his or her participation must do so through the sale or transfer of his \$PMARISCO1 tokens in the authorized secondary market, as of their authorization in the thirteenth (13th) month from the beginning of the issuance, or through the repurchase mechanisms provided for in this Relevant Information Document.</p> <p>In this way, it is guaranteed that the convertibility of the tokens is strictly limited to the negotiation, redemption or repurchase channels established herein, in accordance with the regulatory framework applicable to digital assets in El Salvador.</p>
Applicable Fees	<p>Investors will not assume costs or commissions when acquiring the \$PMARISCO1 Tokens on the primary market, nor for the administration of the issuance. However, they shall be subject to:</p> <ul style="list-style-type: none"> <li>• Stablecoin exchange fees.</li> <li>• Fees for participating in the secondary market.</li> <li>• Commissions and surcharges associated with bank transfers between investors and Fintech Américas, S.A. DE C.V.</li> </ul>
Terms & Conditions	<p>The terms and conditions of the \$PMARISCO1 Tokens will</p>



	be available on the trading platform of Fintech Américas, S.A. DE C.V. Additionally, they are included herein as "Exhibit 12".
Main Laws that are applicable to the issuance.	<p>Laws of the Republic of El Salvador:</p> <ul style="list-style-type: none"> <li>• Constitution of the Republic.</li> <li>• Digital Asset Issuance Act</li> <li>• Commercial Code</li> <li>• Civil Code</li> <li>• Tax Code</li> <li>• Income Tax Law</li> <li>• Law for the Transfer of Movable Property and the Provision of Services</li> <li>• Trade Registration Act</li> <li>• Law on the Registry of Secured Transactions</li> <li>• Regulations on the Registration of Issuers and Public and Private Issues</li> </ul>

## 14. Token Collateral

The \$PMARISCO1 issue does not have specific collateral, fiduciary or collateral. The fundamental support of the instrument is found in the operational strength, brand positioning and proven financial history of Puerto Marisco, whose economic flows constitute the underlying asset of this Public Offering of Income.

The current royalty contract and the promise to purchase, once perfected, structure the legal chain by which the income attributable to royalties and/or payments for trademark use licenses, calculated on the consolidated gross sales of the network operating under the Puerto Marisco brand (branches and franchises), are received by GRUPO CS, S.A.S. de C.V. and, in accordance with this DIR, assigned and distributed pro rata to the holders of tokens as net flows, after applying the fixed deduction of up to twenty percent (20%) provided for the operational and administrative sustainability of the issuance.

The economic support of the issuance is based on (i) the operational trajectory and recognition of the brand in the Salvadoran market, (ii) a diversified revenue base due to multiple points of sale in operation (branches and franchises), (iii) the expansion potential



contained in the franchise agreements in force, and (iv) the valuation methodology applied by the Issuer to determine the value of the issuance, validated by an independent third party.

Consequently, investors participate directly in the results of an operating and expanding business, whose profitability is linked to real, diversified and auditable sales. This structure makes Puerto Marisco's commercial performance the **effective economic collateral of the \$PMARISCO1 token**, offering holders exposure to recurring flow, backed by enforceable contracts and proven business fundamentals.

## 15. Value of the Issue

The total amount of this issuance is TWO MILLION ONE HUNDRED AND TWENTY-FIVE THOUSAND UNITED STATES DOLLARS (US\$2,125,000.00). This figure corresponds to the value of the promise of sale entered into between the owner of the trademark and distinctive signs "Puerto Marisco" and the Issuer, GRUPO CS, S.A.S. de C.V., also considering the allocation of tokens as "Sweat Equity" for the Issuer's Shareholders.

Specifically, the value of the issue includes:

- One thousand seven hundred (1,700) tokens, equivalent to ONE MILLION SEVEN HUNDRED THOUSAND DOLLARS OF THE UNITED STATES OF AMERICA (US\$1,700,000.00), corresponding to the base capital ("Base Amount") required to formalize the acquisition of the trademark and distinctive signs "Puerto Marisco", together with the associated economic benefits.
  - Of this total, two hundred and fifty-five (255) tokens, equivalent to TWO HUNDRED AND FIFTY-FIVE THOUSAND UNITED STATES DOLLARS (US\$255,000.00), must be acquired on a mandatory basis by the Issuer's Shareholders in proportion to their shareholding, as a direct equity commitment.
  - The remaining one thousand four hundred and forty-five (1,445) tokens, equivalent to ONE MILLION FOUR HUNDRED FORTY-FIVE THOUSAND UNITED STATES DOLLARS (US\$1,445,000.00), will be available for acquisition by independent third-party investors during the Sale Window.
- Four hundred and twenty-five (425) tokens, equivalent to FOUR HUNDRED AND TWENTY-FIVE THOUSAND UNITED STATES DOLLARS (US\$425,000.00), allocated to the Issuer's Shareholders as "Sweat Equity", as compensation for their structuring and management contribution.



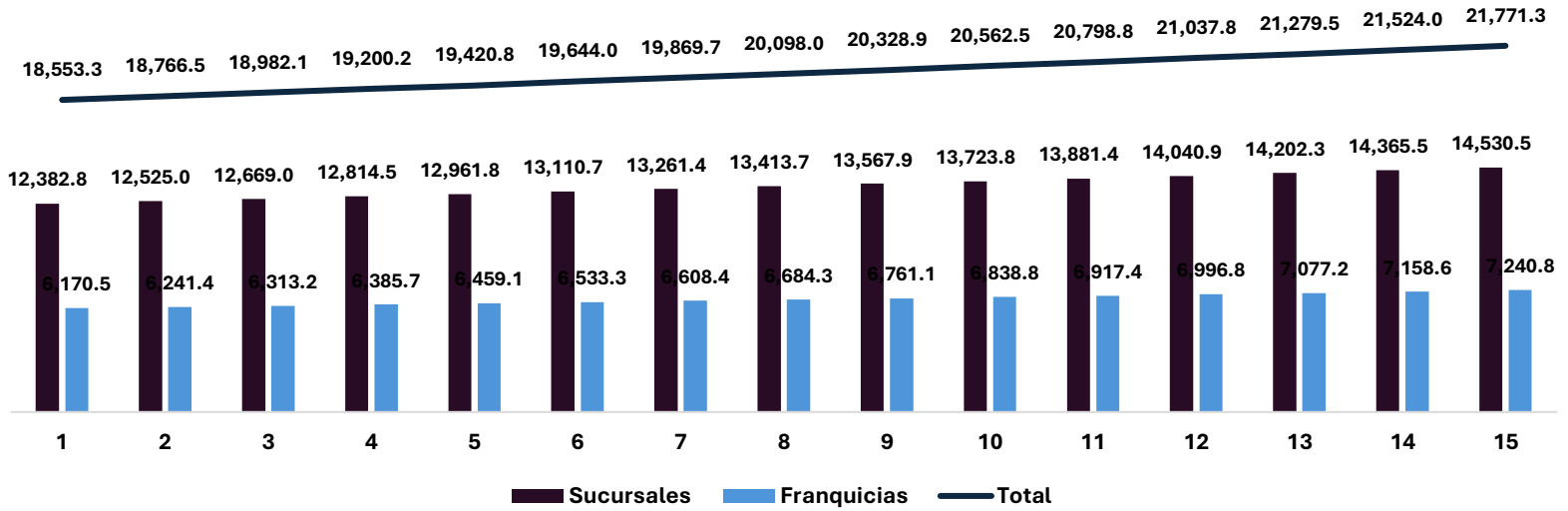
The Base Amount of ONE MILLION SEVEN HUNDRED THOUSAND DOLLARS OF THE UNITED STATES OF AMERICA (US\$1,700,000.00) corresponds to the price agreed in the promise of sale entered into between the current owner of the trademark and the Issuer for the acquisition of the distinctive signs and trademarks "Puerto Marisco". Said price amounted to ONE MILLION SIX HUNDRED SEVENTY-SIX THOUSAND SEVEN HUNDRED FORTY-SIX UNITED STATES DOLLARS (US\$1,676,746.00), a figure that reflects the fair value of such intangible assets, determined based on recognized financial valuation methodologies. For the purposes of this issuance, this amount was rounded to ONE MILLION SEVEN HUNDRED THOUSAND UNITED STATES DOLLARS (US\$1,700,000.00), in order to foresee and cover eventual legal, administrative and registration expenses related to the transfer of the trademark and distinctive signs.

For the flow projection, the following were considered:

- The enforceable contractual basis that establishes periodic payments on the consolidated gross sales of branches and franchises.
- The chain's verified sales history between 2021 and April 2025, reflecting a sustained pattern of growth.
- A scenario of prudent growth of one point fifteen percent (1.15%) per year, more conservative than recent historical rates.
- A horizon of analysis until 2040, in line with the projected validity of the issue.
- A sectoral discount rate of twenty-seven point sixty-four percent (27.64%), obtained using the CAPM model and including country risk, size premium and beta of the food and restaurant sector.

Projected Sales

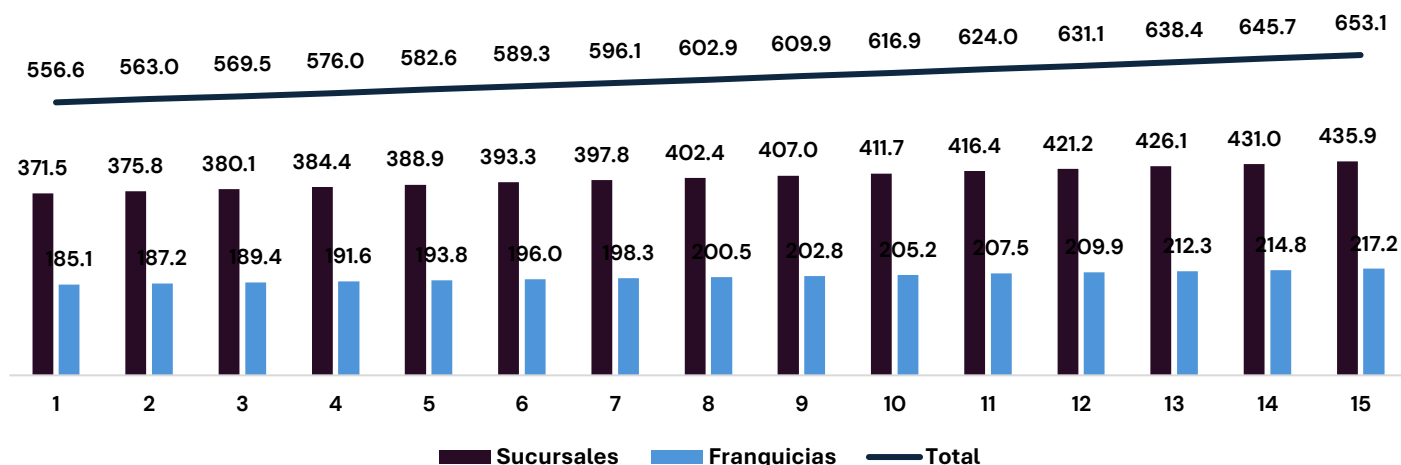
**Ventas Proyectadas: Valores expresados en Miles de Dólares de los Estados Unidos de América**





### Issuer's Revenue from Trademark and Distinctive Signs License

#### Ingresos del Emisor: Valores expresados en miles de dólares de los Estados Unidos de América



### Discount Rate Calculation

Assumptions	Value	Source
Beta	1.59	Groceries, foods, restaurants Beta – Damodaran
TLR (US 30 year bond)	4.64%	U.S. Department of Treasury (06/28/2024)
PRM	4.72%	Market Risk Premium
PRP	5.69%	Average Country Risk – El Salvador
SCP	5.99%	Duff and Phelps Valuation Handbook, 2017
LP	1.82%	El Salvador – YTM '52 vs '30
MP	2.00%	Assumption –Governance, client concentration, etc
<b>Re</b>	<b>27.64%</b>	<b>Cost of Equity</b>

The resulting calculation was reviewed and validated by an independent expert appraiser, registered with the competent authority, who concluded that the methodology, assumptions and projections employed by the Issuer are consistent with accepted



practices for the valuation of intangible assets.

Consequently, the initial price of each \$PMARISCO1 token directly and proportionally reflects the economic participation of investors in the flows generated by the exploitation of the Puerto Marisco brand, ensuring that the structure of the issuance is based on a real, verifiable asset with the capacity to expand.

## 16. Brand Valuation Result

The value of this issue \$PMARISCO1 was determined by the Issuer in coordination with the Structurer, following a technical valuation process based on the fair value of the Puerto Marisco brand and the economic rights associated with its exploitation. This process was later validated through an independent expert appraisal carried out by the firm Valuex – EQ Evaluaciones, S.A. de C.V., registered as an authorized expert with the Superintendencia of the Financial System of El Salvador.

As a result, the fair value of the trademark was estimated at ONE MILLION SIX HUNDRED SEVENTY-ONE THOUSAND UNITED STATES DOLLARS (US\$1,671,000.00), a figure that constitutes the technical and financial basis of this issuance

### **Methodology and scope**

The valuation was carried out under the Discounted Cash Flow (DCF) method, applying the Net Present Value (NPV) technique on the future flows attributable to the current royalty contract, with a horizon until 2040. The model considered:

- Solid contractual basis: enforceable royalty contract equivalent to 3% of consolidated gross sales of branches and franchises, starting in November 2025.
- Verified historical performance: actual sales recorded between 2021 and April 2025, reflecting sustained compound growth in branches and an accelerated incorporation of franchises.
- Conservative projection: annual growth of 1.15% in gross sales, lower than historical rates, as a measure of prudence in the face of sectoral and macroeconomic risks.
- Period of analysis: until 2040, in line with the contractual terms and the projected life cycle of the issue.
- Specific discount rate: 27.64%, calculated under the CAPM model and adjusted for country risk factors, premium by size and beta of the restaurant and food sector.

### **Independent validation**

The expert appraisal carried out by Valuex in July 2025 concluded that the assumptions, analysis horizon and methodology used were consistent with internationally accepted valuation practices for intangible assets. He also confirmed that the value of US\$1,671,000.00 reflects in a prudent and verifiable way the ability of the Puerto Marisco



brand to generate recurring flows.

The determination of the value of the issuance, set at US\$1,700,000.00 for the Base Amount and complemented with a block of 425 tokens assigned as sweat equity to the Issuer's Shareholders, finds direct technical support in the expert opinions. In this way:

- The agreed acquisition value of the trademark (US\$1,676,746.00) was rounded up to US\$1,700,000.00, incorporating a margin to cover legal, administrative and registry costs associated with the transfer.
- The allocation of sweat equity (20%) reflects the economic recognition of the Issuer's role in the structuring and management of the project.

(See **Annex 10 - Trademark Valuation Report**)

## 17. Issuance Term, Minimum and Maximum Amounts

The term of the issuance of the \$PMARISCO1 token will be fifteen (15) years, counted from the Notice of Public Offering and the beginning of the commercialization of the tokens in the primary market, provided that the Minimum Placement condition is met during the Sale Window established in this Relevant Information Document.

### **Sale Window**

The Sale Window is defined as an initial period of three (3) calendar months, counted from the Notice of Public Offering (commencement of trading on the primary market), during which the \$PMARISCO1 tokens will be available exclusively on the primary market through the authorized platform of Fintech Américas, S.A. de C.V. (MONETAE).

During this stage, up to one thousand seven hundred (1,700) tokens may be placed, equivalent to the Base Amount of the issuance. Of this total, two hundred and fifty-five (255) tokens must be acquired by the Issuer's shareholders, in proportion to their shareholding, while the remaining one thousand four hundred and forty-five (1,445) tokens will be available to independent third-party investors.

In order for the issuance to enter into force, the condition of Minimum Placement of eight hundred and fifty (850) tokens, equivalent to US\$850,000.00, acquired by independent third parties during the Sale Window, must be met.

In the event that the Minimum Placement but not the total placement of the 1,700 tokens is reached, the shareholders of the Issuer will be obliged to acquire, in proportion to their shareholding, the unplaced tokens within a maximum period of thirty (30) calendar days after the closing of the Sale Window.

During this period, the tokens will remain frozen for secondary trading, which will only be enabled from the thirteenth (13th) month after the start of the issuance, in accordance



with the provisions of this Relevant Information Document.

### **Minimal Placement**

In order for the issuance to enter into force, it is required that at least fifty percent (50%) of the base amount of the issuance – equivalent to eight hundred and fifty (850) tokens, with a combined value of EIGHT HUNDRED AND FIFTY THOUSAND UNITED STATES DOLLARS (US\$850,000.00) – be acquired by independent investors, defined as natural or legal persons other than the Issuer, during the Sale Window.

Until this threshold is met, the proceeds obtained will remain in the custody of Fintech Américas, S.A. de C.V., in the name of each investor, in stablecoin (USDT or USDC) and restricted from any use by the Issuer. Once the Minimum Placement is reached, the funds will be transferred to the Issuer's wallet within a maximum period of five (5) business days after verification.

If the Minimum Placement is not met within the term of the Sale Window, the issuance will be cancelled, the issued tokens will be withdrawn from circulation and burned. Funds in custody will be fully refunded to investors within a period of no more than ten (10) business days from the notification of default. During this period, the amounts held will not generate interest of any kind.

### **Mandatory Investment by Issuer Shareholders**

Once the Announcement of Public Offering has been made, the Issuer's Shareholders are obliged to acquire a block equivalent to fifteen percent (15%) of the base amount of the issuance, i.e., two hundred and fifty-five (255) tokens, at the nominal value of ONE THOUSAND UNITED STATES DOLLARS (US\$1,000.00) each.

These tokens will be acquired on equal terms with any investor, through capital contributions made to the designated custodian, and will participate in the distribution of profits from the beginning of the issuance. The main purpose of this obligation is:

- guarantee the equity commitment of the Issuer's Shareholders,
- support the acquisition of the "Puerto Marisco" brand, and
- align your interests with those of other tokenholders.

### **Unplaced Tokens**

In the event that the Minimum Placement is reached but the total placement of one thousand seven hundred (1,700) tokens destined to third parties is not achieved during the Sale Window, the Issuer's Shareholders will be obliged to acquire, in proportion to their shareholding, all the unplaced tokens within a maximum period of thirty (30) calendar days after the closing of the window.

Such tokens, together with those acquired in compliance with the mandatory investment and those assigned as sweat equity, will be incorporated into the Personal Portfolio of



each of the Shareholders, enjoying the same economic rights as those acquired by third parties, under the priority and participation scheme defined in this Relevant Information Document.

### **Negotiation Amounts**

The minimum purchase amount in the primary offering will be one (1) token, equivalent to ONE THOUSAND UNITED STATES DOLLARS (US\$1,000.00).

The maximum purchase amount in the primary offering for independent third parties will correspond to all the tokens available to the public, that is, one thousand four hundred and forty-five (1,445) tokens, equivalent to ONE MILLION FOUR HUNDRED AND FORTY-FIVE THOUSAND DOLLARS OF THE UNITED STATES OF AMERICA (US\$1,445,000.00).

This maximum excludes the four hundred and twenty-five (425) tokens allocated as sweat equity to the Issuer's Shareholders and the two hundred and fifty-five (255) tokens corresponding to the mandatory investment of the Issuer's Shareholders.

**IMPORTANT: Digital Asset Service Providers may, for operational or commercial reasons, establish minimum or maximum acquisition amounts expressed in number of tokens per user. This power does not include the determination of the price of the token, which is exclusive to the Issuer.**

## **18. Performance to Tokenholder**

Each \$PMARISCO1 token represents the economic right equivalent to a fraction of 1/2,125 of the total net flows derived from the underlying asset of the issuance, constituted by the royalties and other income generated by the commercial exploitation of the Puerto Marisco brand, which will be owned by the Issuer (GRUPO CS, S.A.S. de C.V.) after formalizing the promise of sale.

The benefits derived from the trademark include the income and financial flows received by the Issuer for the exploitation and licensing of the "Puerto Marisco" brand and its other distinctive signs, including royalties, licenses of use and any other income from related contracts. These flows are contractually determined and calculated by reference to the gross sales of the chain's operating restaurants (both owned branches and franchises), only to the extent that such sales constitute the calculation basis provided for in the applicable contracts. It is expressly clarified that the holders of \$PMARISCO1 tokens do not participate directly in the gross sales of the chain, but in the economic rights of a contractual nature that the Issuer effectively receives pursuant to such contracts. Tokenholders will be entitled to receive these benefits on a proportional basis (pro-rata),



on a quarterly basis, in accordance with the provisions of this Relevant Information Document (RID).

### **Sources of Performance**

Token holders will participate directly in the financial results derived from:

1. **Income Obtained:** Base royalty equivalent to three percent (3%) of the chain's gross sales, received by GRUPO CS in its capacity as owner of the brand and assignee of the economic rights in force in the contract signed between Puerto Marisco S.A. DE C.V. and Carlos Jorge Martín Simán Safie. For the purposes of calculating gross sales, it will be understood that such sales include those generated by the sixteen (16) restaurants currently in operation, of which ten (10) are operated directly by Puerto Marisco, S.A. de C.V. and six (6) operate under the franchise model granted by said company to third parties. Likewise, this calculation will be automatically extended to gross sales from all new branches or franchises that are opened during the term of the Issuance, integrating these into the universe of points of sale that generate the underlying income of the Token.
2. Any improvement or increase in the royalty rate, as a result of an eventual contractual renegotiation, which will be passed on entirely for the benefit of the tokenholders.
3. Income derived from franchise agreements and associated advertising contributions, in accordance with the contractual stipulations of each franchisee in force.

### **Nature of the Payment of Income**

The yields of \$PMARISCO1 tokens are variable in nature and are conditional on the financial performance of the brand:

- They do not constitute a fixed obligation nor do they generate guaranteed interest, since they depend on the flows actually received by the Issuer.
- 100% of the net income attributable to the underlying asset, after applying a deduction of up to twenty percent (20%) on the gross proceeds – intended to cover the Issuer's ordinary expenses, as well as the costs of administration and tokenization of the issuance – will be distributed proportionally to the tokenholders, in accordance with the priority rules established in this Relevant Information Document. In case the actual expenses are less than the indicated percentage, the unused surplus will be incorporated into the distributable flow among the tokenholders. In the event that such expenses exceed twenty percent (20%) of gross revenues, the Issuer will assume with its own resources the amount



that exceeds said limit, without affecting the distributable flow of the tokenholders.

This scheme ensures that investors participate directly in the effective profitability of the commercial exploitation of Puerto Marisco, benefiting from organic sales growth and the expansion of the restaurant and franchise network.

### **Income Distribution Procedure**

To ensure transparency, traceability, and regulatory compliance, distribution will follow the following flow:

1. **Accounting segregation:** The Issuer must maintain an exclusive profit and cost center to record income and expenses associated with the underlying asset.
2. **Exclusive bank account:** All income related to the Underlying Asset is channeled and managed from an exclusive bank account of the issue, ensuring equity separation and financial control.
3. **Quarterly Report:** Within the first forty-five (45) calendar days after the close of each fiscal quarter ending in March, June, or September, and, for the fiscal quarter ending in December, no later than April 30 of the following calendar year (or within the deadlines applicable pursuant to Articles 283 and 284 of the Commercial Code, regarding the submission and delivery of the Issuer's audited financial statements, whichever occurs first), the Issuer shall prepare and make available to Token Holders a detailed quarterly report, which shall contain, at a minimum, the following information:
  - i) The detail of the income effectively received from the commercial exploitation of the trademark and distinctive signs "Puerto Marisco", including royalties, licensing income and any other associated flow;
  - ii) The detail of the applicable deductible expenses, calculated and discounted in accordance with the maximum limit of twenty percent (20%) allowed in the Issuance;
  - iii) The determination of the returns to be distributed to the Token Holders, in accordance with the rules established in the Relevant Information Document; and
  - iv) Notification of any relevant events that may affect revenue, the calculation of returns, or the underlying economic operation.
4. **Independent certification:** The report will be reviewed by an independent external auditor, who will certify the calculations and verify their consistency with



the provisions of the RID.

5. **Validation of the Administrator:** Once the certified quarterly report has been submitted, **Fintech Américas, S.A. de C.V.**, in its capacity as Issuance Administrator, **validates the report** and authorizes the corresponding disbursement.
  - o **Quarterly Distribution:** For calendar quarters ending in March, June, and September, the payment of yields, if generated, to Token Holders must be made within the first forty-five (45) calendar days following the close of the applicable fiscal quarter. Such payment shall be accompanied by the Issuer's financial statements, prepared for that period. In the case of the fiscal quarter concluded in December, the payment of the returns, if any, to the Token Holders shall be made no later than April 30 of the immediately following calendar year, or within the applicable deadlines in accordance with Articles 283 and 284 of the Commercial Code, relating to the presentation and delivery of the Issuer's audited financial statements. whichever comes first.

Yields will be settled and transferred in USDC or USDT and deposited into Token Holders' digital wallets within the PSAD platform. Subsequently, Investors may request the withdrawal of such returns in United States of America (USD) dollars, in accordance with the applicable terms and conditions, operational policies and procedures established by the PSAD platform.

***The \$PMARISCO1 tokens are a variable yield instrument, the flow of which depends exclusively on the income derived from the trademark license agreement. In this regard, it is clearly noted that, in the absence of royalties during a given period, no payment obligation will arise on the part of the Issuer***

## 19. Financial Projections and Scenarios

### Financial Projections

The financial projections presented below are estimates only based on current assumptions and criteria that may vary significantly over time. These projections should not be considered as guarantees of future performance, revenue, profitability, or appreciation of the \$PMARISCO1 token. There is no assurance that future financial results will fairly reflect the projected figures. External and internal factors, such as market conditions, operational performance of the restaurant chain, regulatory decisions,



behavior of the blockchain ecosystem or changes in the business model, can have a significant influence on real results.

The financial projections of digital instrument \$PMARISCO1 are presented below, prepared in accordance with the guidelines established in this Relevant Information Document (RID). These projections incorporate the binding contractual terms and conditions of the issuance and reflect financial expectations under a baseline scenario, aligned with the technical and commercial parameters of the issuance.

#### Estimated Return to Investors of the \$PMARISCO1 Token

Based on the financial projections and the flow distribution scheme established in this Relevant Information Document (RID), it is estimated that investors of \$PMARISCO1 tokens will be able to obtain the following profitability indicators under the base scenario:

- **Internal Rate of Return (IRR):** 21%
- **Multiple over Invested Capital (MOIC):** 3.41x

These results reflect the estimated net return for token holders, expressed in USD, after deducting associated costs and expenses and applying the corresponding payment priority. The estimates are subject to the operational, commercial and financial risks inherent to the project, as well as to possible variations in the assumptions used

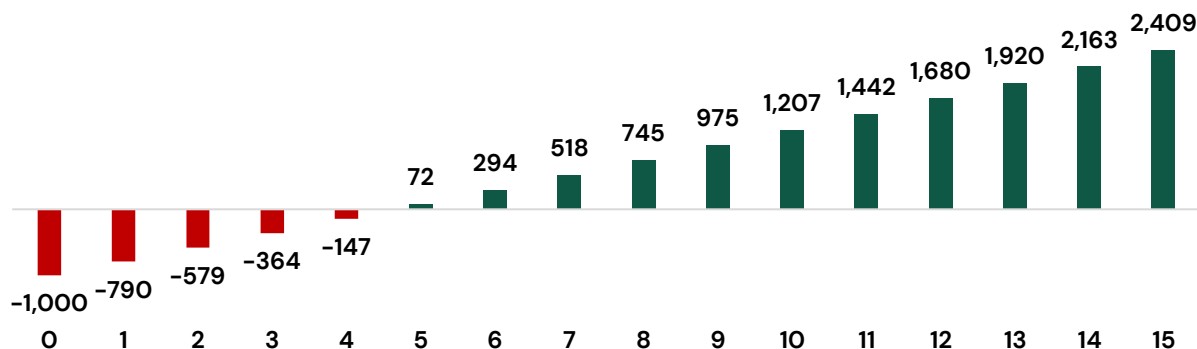
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Inversion Token -\$PMARISCO1	-1,000															
Distribuciones		210	212	214	217	219	222	224	227	230	232	235	238	240	243	246
<b>Flujo Tokenholder</b>	<b>-1,000</b>	<b>210</b>	<b>212</b>	<b>214</b>	<b>217</b>	<b>219</b>	<b>222</b>	<b>224</b>	<b>227</b>	<b>230</b>	<b>232</b>	<b>235</b>	<b>238</b>	<b>240</b>	<b>243</b>	<b>246</b>
<b>TIR</b>																<b>21%</b>
<b>MOIC</b>																<b>3.41x</b>

#### Value at Risk

Projected Risk Capital represents the effective capital exposure that the investor maintains in the project. It is calculated as the amount of the initial investment minus the accumulated net flows received during the term of the issuance. This indicator allows the identification of the maximum level of exposure, the break-even point and the trajectory of capital recovery and generation of surpluses.



### Valor en Riesgo: Valores expresados en miles de dólares de los Estados Unidos de América



## 20. Secondary Market and Token Tradability

The \$PMARISCO1 tokens will have an authorized secondary market, which will be enabled as of the thirteenth (13th) month after the start of the issuance, provided that compliance with the Minimum Placement has been verified. This market will be developed and managed on the platform of the Digital Asset Service Provider (PSAD) Fintech Américas, S.A. de C.V. (MONETAE), ensuring transparency, efficiency, accessibility and traceability in all operations.

The trading price will follow a free float scheme, taking as a starting point the initial placement price in the primary market (US\$1,000.00 per token) and subsequently adjusting according to supply and demand, as well as general market conditions. Under this scheme, the value of the token is not fixed, but fluctuates freely according to the transactions carried out, that is, it is determined exclusively by the buy and sell orders entered by users, who can freely propose amounts and prices.

A transaction will only be executed if there is a counterparty that matches the offer, and it is at that moment that the market price is determined, i.e. the value at which both parties are willing to exchange the token. It is also clarified that the PSADs that enable the secondary market may establish mechanisms and operational limits to prevent manipulation and ensure orderly operation.

During the yield payment date, trading of tokens may be temporarily suspended, in order to ensure order and transparency in the settlement of profits.

### Call Option

In addition to the secondary market, the Issuer shall have the power to exercise, at its discretion, a partial or full repurchase option on the \$PMARISCO1 tokens in circulation, as



a liquidity management and interest alignment mechanism.

- **Beginning:** From the thirteenth (13th) month counted from the date of issuance and at any time thereafter within the fifteen (15) years of validity.
- **Fractionation:** The buyback may be carried out on part or all of the tokens in circulation.
- **Proportional allocation:** In case of partial buybacks, the allocation of the tokens subject to buyback will be made on a pro rata basis among the existing holders, according to their participation at the time of notification.
- **Buyback price:** Equivalent to the face value of **US\$1,000.00 per token**, regardless of the evolution of the returns generated. This price **will not include the returns pending distribution**, which will be settled separately in favor of the holders in accordance with the current scheme.
- **Prior notification:** The Issuer must formally communicate its intention to exercise the repurchase at least thirty (30) calendar days in advance and a maximum of sixty (60) calendar days before the effective date of execution, through the PSAD platform and notice to the CNAD.

In this way, the tradability structure of the \$PMARISCO1 token contemplates both a dynamic and transparent secondary market and a complementary repurchase mechanism that strengthens liquidity and provides greater certainty to investors throughout the term of the issuance.

## 21. Trading Platform

The issuance and trading of the \$PMARISCO1 Tokens will be carried out through the trading platform managed by FINTECH AMERICAS, S.A. DE C.V. (MONETAE), (PSAD – 0018) which can be accessed through its website: <https://www.monetae.io/>. This platform ensures transparency, security, and accessibility for investors during the process of trading and trading the tokens.

The Announcement of Public Offering, for the release of the tokens for sale in the primary market will be notified to the National Digital Assets Commission (CNAD) by means of a notification signed by the legal representative of Grupo CS.

The commercialization of the tokens on the FINTECH AMERICAS, S.A. DE C.V. platform will also be governed by the terms and conditions of the platform, available at: <https://www.monetae.io/terms-of-service>

## 22. Supervision and Control Policies

Various clear supervision and control policies are established to guarantee the



transparency, security, and efficiency of the broadcast.

### **Policies for the Prevention of Money Laundering, Asset Laundering, Terrorist Financing and Financing of the Proliferation of PSAD Weapons (Annex 11)**

All investors, both individual and institutional, must undergo a "Know Your Customer" verification process before participating in the project. In addition, investors will need to adhere to continuous verification policies to ensure that information provided by investors is up to date.

### **External Audit of Financial Statements**

Quarterly certifications and annual audits, prepared by an independent third party, will be carried out to ensure the integrity and accuracy of Future Financial Flows. These reports will be available on the PSAD platform. This process reinforces our commitment to transparency and accountability.

### **Semi-Annual Review of Fundamentals of the Issuance**

In accordance with the provisions of Article 14, final paragraph, of the Regulations on the Registration of Issuers and Public and Private Issuances, the issuance will be subject to a semi-annual review by a Certifier authorized by the National Digital Assets Commission (CNAD), using the months of June and December of each year as a reference.

The Certifier shall issue a verification report of the grounds for the issuance, which shall be submitted to the CNAD no later than three (3) months after the corresponding reference date. This report must also be published by the Issuer in a manner accessible to the investing public.

The first report will be prepared with information corresponding to the month of December, considering the beginning of the period of validity of this issue.

A periodic comprehensive recertification of the issuance is not contemplated, except in cases where there are substantial changes in the conditions of the issuance or in the content of the Relevant Information Document (RID). In such cases, a formal recertification will be carried out in accordance with the requirements established by the CNAD.

### **Token Safeguarding and Cybersecurity**

Penetration tests will be conducted annually to identify vulnerabilities in the PSAD's



security systems before they can be exploited by attackers. Any identified vulnerability must be corrected within a maximum period of 30 business days.

#### **Corporate Governance of the Issuer**

The issuer shall ensure strict compliance with all applicable laws, as well as local and international regulations on financial transparency and good corporate governance. The Issuer shall notify of any material event that may impact Future Financial Flows within 5 business days after learning of such event.

#### **Policy for Hiring Natural and Legal Persons in the Execution of the Project**

The Policy for the Hiring of Natural and Legal Persons in the Execution of the Project is fully developed in Annex 13 of this Relevant Information Document, to which investors must refer for a detailed understanding of its scope.

#### **Issuer Protocol for Addressing Conflicts of Interest**

The Issuer's Protocol to Address Conflicts of Interest is developed in detail in Annex 14 of this Relevant Information Document, constituting an essential element of the governance and safeguarding scheme of the issuance.

#### **Privacy Policy**

Investor information will be safeguarded under strict confidentiality and security, in line with FINTECH AMERICAS' privacy policies. These will be available through <https://www.monetae.io/privacy-policy>.

## **23. Description of Financial Institutions**

The settlement of the issuance is carried out exclusively through the platform of Fintech Americas, S.A. DE C.V. (MONETAE), registered as a Digital Asset Service Provider with registration number PSAD-0018. Monetae is recognized for its high standards of security and transparency, acting as a bridge between traditional finance and the digital ecosystem. Fintech Americas, S.A. DE C.V., facilitates multiple settlement options, allowing you to receive funds in fiat or digital assets, either through its own accounts or through third-party on/off ramp service providers.

GRUPO CS, S.A.S. de C.V., for its part, shall notify at all times the Administrator of the Issue and the CNAD of the bank account or accounts that are designated exclusively for the management of the flows, operations and other purposes related to this Issuance. Any modification, substitution or addition of these accounts must also be communicated in



advance, expressly and in writing, maintaining at all times the traceability and segregation of the funds linked to the Issue.

### Digital Asset Custody

The custody of \$PMARISCO1 tokens is managed by Monetae using the advanced infrastructure of Fireblocks, a leading platform in the Web3 ecosystem. Fireblocks implements:

- **MPC–CMP (Secure Multiparty Computing):** Private keys are never stored in one place, ensuring advanced security.
- **Policy Engine:** Allows you to customize access and limits to prevent attack attempts.
- **Multisig wallets:** They require the joint participation of Fireblocks and Monetae to authorize transactions, ensuring a distributed and secure process.

Fireblocks has international security certifications, such as ISO 27001, 27017, and 27018, ensuring that its infrastructure operates under the highest industry standards.

The custody policies of Fintech Americas, S.A. DE C.V. are available in Appendix 9.

### Regulatory Compliance

Monetae complies with the regulations set forth in El Salvador's Digital Asset Service Providers Law, ensuring a secure environment and compliance with regulatory requirements. Its processes include:

- KYC (Know Your Customer)
- AML (Anti-Money Laundering)
- KYT (Transaction Monitoring)

### Risk Prevention

Monetae employs technology from Chainalysis, a leading blockchain intelligence platform, to prevent the entry of fraudulent assets. This system analyzes transactions on the blockchain, detecting suspicious activity and ensuring that all custody funds are protected against risks and threats.

## 24. Smart Contracts to Use

Function	URL
Smart contract	<a href="https://polygonscan.com/address/0x25046218505B2e3a9D08B08A949EB15D37eC0687">https://polygonscan.com/address/0x25046218505B2e3a9D08B08A949EB15D37eC0687</a>



TokenTracker	<a href="https://polygonscan.com/token/Ox25046218505B2e3a9D08B08A949EB15D37eC0687">https://polygonscan.com/token/Ox25046218505B2e3a9D08B08A949EB15D37eC0687</a>
Admin	<a href="https://polygonscan.com/address/Ox9a5d1aeb3a90b188c0e66f91bf8f5c371d9a27a1">https://polygonscan.com/address/Ox9a5d1aeb3a90b188c0e66f91bf8f5c371d9a27a1</a>
Mint	<a href="https://polygonscan.com/address/Ox9a5d1aeb3a90b188c0e66f91bf8f5c371d9a27a1">https://polygonscan.com/address/Ox9a5d1aeb3a90b188c0e66f91bf8f5c371d9a27a1</a>
Burn	<a href="https://polygonscan.com/address/Ox9a5d1aeb3a90b188c0e66f91bf8f5c371d9a27a1">https://polygonscan.com/address/Ox9a5d1aeb3a90b188c0e66f91bf8f5c371d9a27a1</a>
Pause	<a href="https://polygonscan.com/address/Ox9a5d1aeb3a90b188c0e66f91bf8f5c371d9a27a1">https://polygonscan.com/address/Ox9a5d1aeb3a90b188c0e66f91bf8f5c371d9a27a1</a>
Issuer	<a href="https://polygonscan.com/address/Oxcb5c205a2ba912856ca7af78de47dac1ddebd16a">https://polygonscan.com/address/Oxcb5c205a2ba912856ca7af78de47dac1ddebd16a</a>

### Project \$PMARISCO1 wallets

- **Issuer Wallet \$PMARISCO1:** `OxcB5c205A2bA912856CA7AF78DE47Dac1dDEbD16a`
- **Wallet Manager \$PMARISCO1:** `Ox9a5D1aeB3a90b188COE66f91bF8F5c371D9a27a1`

The smart contracts used in this issuance are deployed on the Polygon blockchain, following the ERC-20F standard. These contracts have been audited to ensure security and compliance with applicable regulations. Specific roles have been assigned and revoked within the contract, allowing granular control over critical operations such as token issuance and permissions management.

### Contract Functionalities

- **Token Issuance and Management:** Tokens will be issued directly on the Polygon blockchain, representing rights to underlying assets.
- **Regulatory Compliance:** The ERC-20F standard includes advanced features for whitelisting and blacklisting management, ensuring that only verified participants can own or transfer tokens.
- **Roles and Permissions:** Specific roles (administrator, minter, burner) can be assigned to control and manage contract operations, ensuring that only authorized actors execute critical actions.
- **Security and Auditing:** Contracts have been audited by OpenZeppelin to identify and mitigate potential vulnerabilities. In addition, security measures such as Multi-Party Computation (MPC) and multi-signature systems reinforce the integrity of tokenized assets.

### Interoperability and Flexibility

The smart contract is interoperable with other EVM standards, allowing integration with DeFi platforms, exchanges, and blockchain services. In addition, contracts are optimized to support gasless transactions, improving the user experience and facilitating adoption.

To ensure a secure and controlled environment, an Allowlist contract has been



implemented, which manages and controls who can interact with the \$PMARISCO1 token. This mechanism ensures that only authorized participants can transact with the tokens, providing an additional level of security and confidence in issuance.

In addition, an ERC-20 Auditor contract is used, which acts as an on-chain validation point and ensures the transparency of all transactions related to the issuance. This contract audits the movements of the token and facilitates an immutable record of all activities, helping to prevent fraud and ensure the correct distribution of financial flows.

The Polygon blockchain was selected for its advantages in scalability, low transaction costs, and compatibility with the Ethereum Virtual Machine (EVM), facilitating interoperability with other decentralized platforms and applications.

The technological system of the issuance is based on a hexagonal architecture on AWS, with microservices that provide scalability and high availability. The signer is hosted on AWS Nitro, ensuring the signing of transactions in a secure environment. The custody of digital assets is carried out through Monetae, using providers such as Fireblocks, which employs advanced security policies and allows the recovery of private keys through a backup system. Transaction and permission policies are designed to ensure controlled interaction with smart contracts.

### **Sale Restrictions**

The sales restrictions on the Fintech Americas, S.A. DE C.V. platform are designed to comply with all regulatory guidelines and ensure the security and control of transactions. Advanced technologies implemented include MPC Wallets, Fireblocks, and the Allowlist system.

All users must complete a rigorous registration and identity verification (KYC) process. This includes the submission of identification documents and financial endorsements that ensure compliance with regulatory and security standards.

Additionally, Geofencing technology is implemented, which prevents actors located in high-risk jurisdictions from acquiring the tokens. In addition, the Allowlist smart contract regulates and limits who can interact with the \$PMARISCO1 token, allowing only authorized users to transact and preventing unauthorized access.

Tokens may not be acquired or distributed by, on behalf of, sanctioned individuals or entities, or residents of countries included in international sanctions lists.



## 25. Technology to use

### Blockchain Network

The digital assets issued in this project are based on the Polygon blockchain, a network fully compatible with the Ethereum Virtual Machine (EVM). Polygon was selected for its ability to offer fast, low-cost transactions, as well as its commitment to sustainability by being a carbon neutral network. These characteristics align perfectly with the project's principles of efficiency and environmental responsibility.

### Consensus Algorithm

The project does not require the implementation of a new consensus algorithm, but instead relies on the Polygon network's proven Proof of Stake (PoS) algorithm. PoS enables efficient and secure validation of transactions, significantly reducing energy consumption and promoting network sustainability. This approach ensures that operations are fast and secure, eliminating the need for additional project-specific infrastructure.

### Custody

The digital assets will be held in custody through a secure system that uses vaults managed through a warm wallet. This system is supported by multiple layers of advanced security, including multi-factor authentication, verified user roles, and the management of fragmented private keys under a Multi-Party Computation (MPC) scheme. In addition, an integrated backup service has been implemented that guarantees the recovery of keys in the event of incidents, thus ensuring maximum security and availability of digital assets.

### Security and Backup Management

Authorized Digital Asset Service Provider (PSAD), Fintech Americas, has contracted an advanced backup management system to ensure the integrity and availability of its customers' private keys. This system uses a multi-layered security architecture to protect private keys through advanced encryption and fragmentation.

The backup process is done by integrating a security layer that encrypts the private key and fragments it into three parts, each stored in different locations to maximize security. The parts are distributed as follows:



1. **Client (Configurable Quorum):** A group of selected users who must approve the recovery of the keys. The quorum can be configured to require, for example, the approval of 2 of the 3 authorized users.
2. **Offline HSM:** A hardware security module (HSM) that stores one of the key parts in a disconnected environment, protecting it from network attacks.
3. **AWS KMS:** A cloud key management service that securely stores another part of the key.

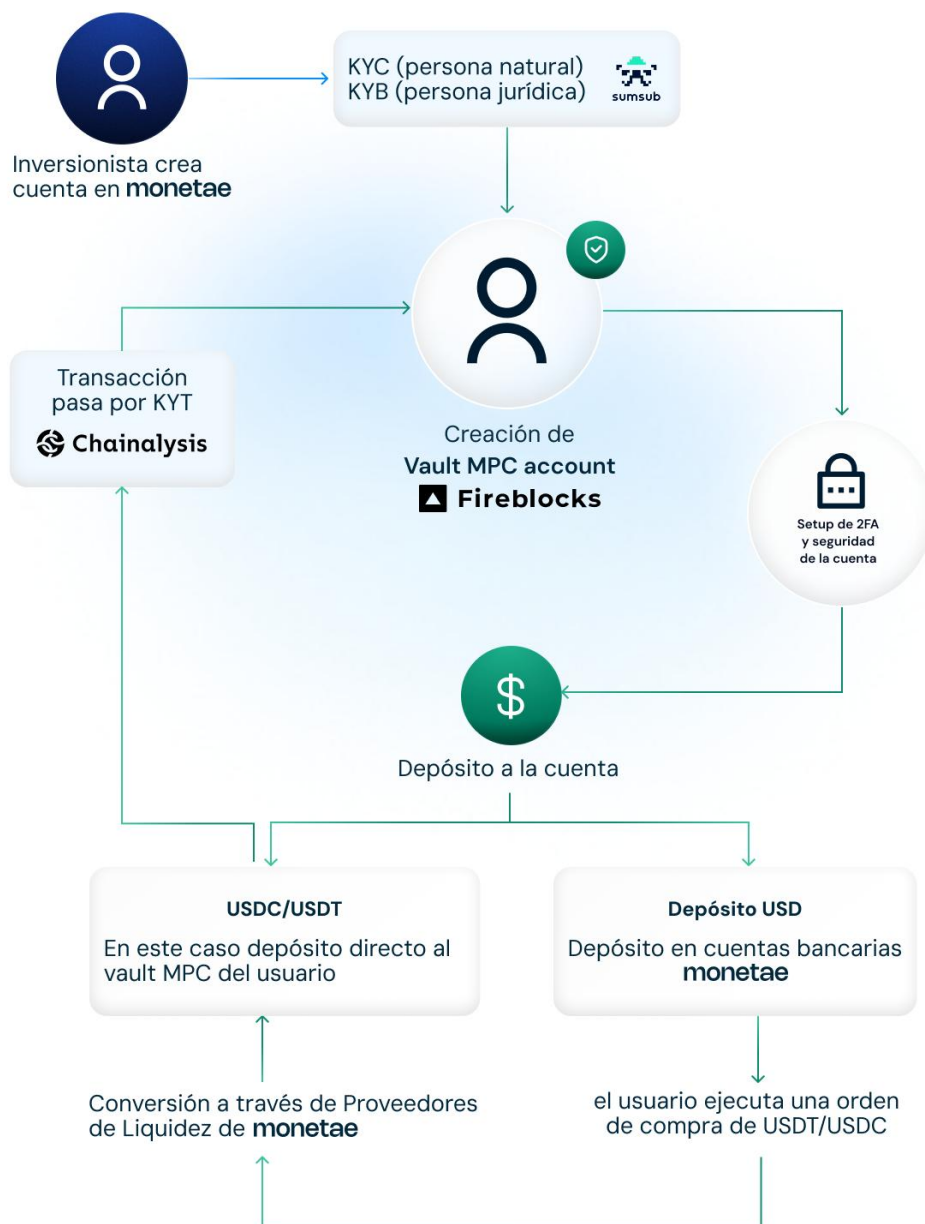
To ensure business continuity and secure recovery in critical situations, a Trusted Execution Environment (TEE) is used, specifically AWS Nitro Enclave, where the three key parts are brought together for reconstruction. This process ensures that the key is never fully exposed at any time, protecting it from external threats.

Regular checks are also implemented to ensure backup integrity and disaster resilience, complying with international regulations and the strictest security requirements. This solution not only provides advanced cryptographic security, but also ensures the durability and reliability of the backed up data.

## 26. Flow of Tokens within the Platform

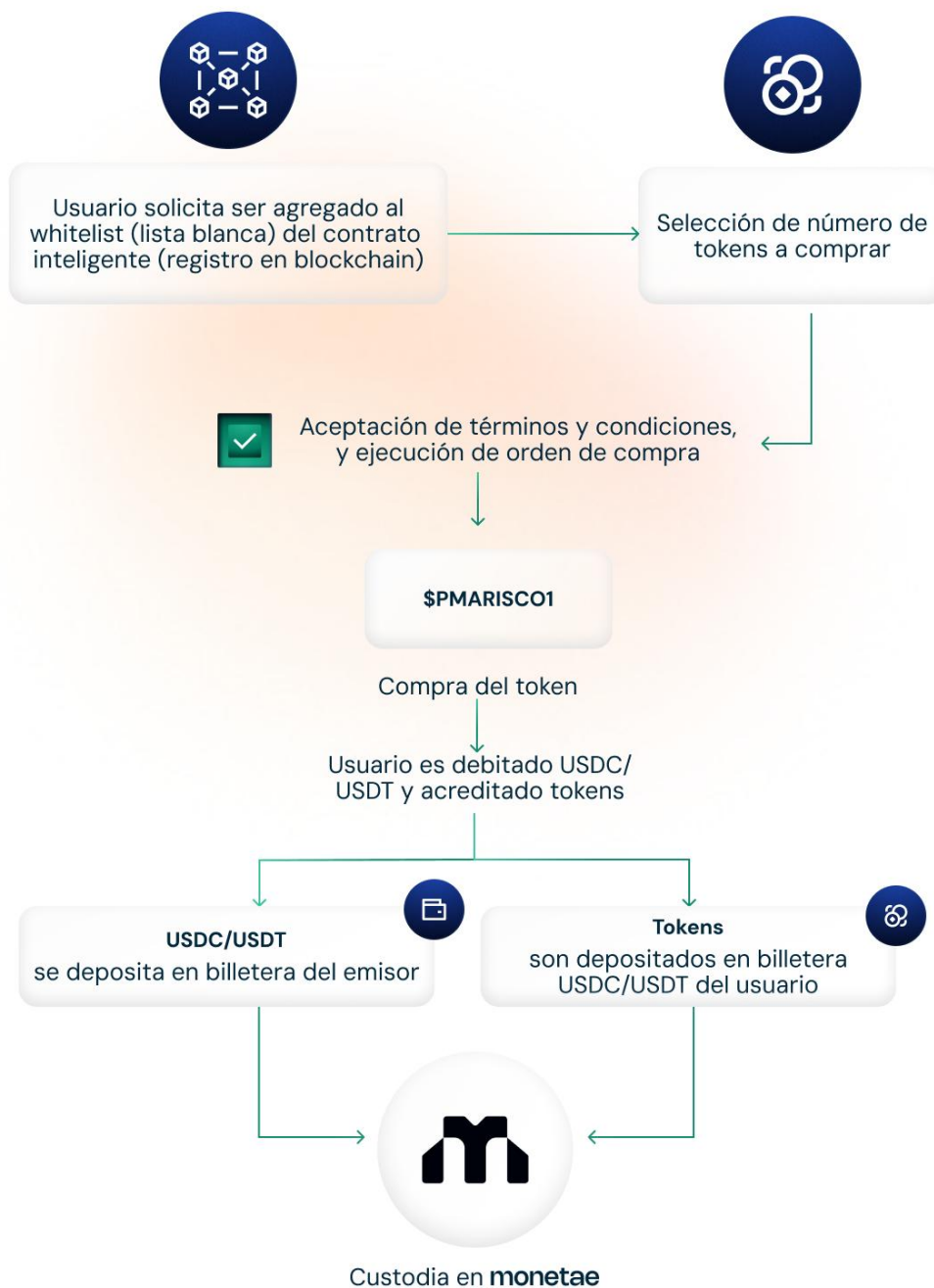
### monetae

#### Creación de usuario



**monetae**

## Compra de Token



**monetae**

## Distribución de rendimientos





## 27. Risk Identification, Management and Mitigation

The risks described below are intended to disclose the potential risks associated with the \$PMARISCO1 Public Offering. The mitigation strategies described have been implemented by the issuer or will be implemented during the term of the issuance with the aim of reducing these inherent risks to acceptable levels. These strategies are applicable as of the date of issuance of the Public Offering and may evolve over the life of the \$PMARISCO1 Token to improve its effectiveness as needed, as part of the Issuer's ongoing operational improvements.

It is important to note that this risk assessment and the issuer's mitigation strategies should not override investors' own risk assessment and investment strategy, which should be based on their individual risk appetite. It is critical for investors to conduct their own risk assessment and develop investment strategies aligned with their individual risk appetite and personal financial goals.

Likewise, the policies and procedures that will be adopted to identify, evaluate and mitigate each type of risk are described below, thus ensuring the protection of investors' interests and the soundness of the project as a whole.

### 27.1. Risks Associated with the issuer of Digital Assets:

#### Financial Risk

- **Description:** There is a risk that financial problems arising from other business activities of the Issuer, not directly related to the underlying asset, may affect its operational capacity, reputation, or eventually compromise the proper management of the financial flows linked to the tokens. This could include general liquidity difficulties, legal contingencies, or imbalances arising from business lines other than those structured in this issuance.
- **Mitigation:** Accounting and operational separation between the issuance of tokens and the other activities of the Issuer.
- **Measure to be implemented:** Implementation of an independent cost center for issuance, along with an exclusive and segregated bank account intended solely for the management of income and expenses linked to the underlying asset. In addition, the issuance administrator and the external auditor will supervise the operating flow linked to the tokens on a quarterly basis, which limits any interference or direct impact by the Issuer's general operations.



### Governance Risk

- **Description:** Lack of clarity in the issuer's governance structure can lead to inconsistent decisions or delays in critical decision-making.
- **Mitigation:** Implement transparent and clear governance policies.
- **Measure to be implemented:** Hold periodic meetings with shareholders and establish defined procedures for strategic decision-making of the company.

### Reputational Risk

- **Description:** Damage to the issuer's reputation may affect sales and investor confidence.
- **Mitigation:** Maintain high standards of quality and transparency.
- **Measure to be implemented:** Implement compliance policies and effective communication with investors, buyers, and other key stakeholders.

### Management Risk

- **Description:** Mismanagement can lead to additional costs or branch closures that negatively impact token holder returns.
- **Mitigation:** Hire qualified and experienced management personnel.
- **Measure to be implemented:** Establish rigorous selection processes and constant training of the project's administrative and technical team.

### Risk of Legal Breach

- **Description:** Failure to comply with local laws and regulations could result in legal penalties and impact financial flows from the underlying asset.
- **Mitigation:** Have constant legal advice and stay updated on applicable regulations.
- **Measure to be implemented:** Carry out periodic legal reviews of the project and ensure compliance with all regulations applicable to management

### Risk of Execution of the Promise of Sale of the Trademark

- **Description:** The value of the issue depends on the effective transfer of the Puerto Marisco brand and its distinctive signs. Any delay, contractual dispute, or breach of the promise of sale could compromise the economic rights assigned to the tokenholders.
- **Mitigation:** Existence of a promise to sell contract with clear and enforceable conditions.
- **Measure to be implemented:** Legal and notarial supervision of compliance with



the transfer, with automatic execution of guarantee clauses.

#### **Risk of Loss of Key Talent**

- **Description:** The departure of key personnel may affect key processes
- **Mitigation:** Implement talent retention and succession plans.
- **Action to be implemented:** Offer incentives, professional development opportunities and succession plans to ensure the continuity of the key team.

#### **Internal Fraud Risk**

- **Description:** There is a possibility of fraud by employees or managers.
- **Mitigation:** Implement robust internal controls and regular audits.
- **Measure to be implemented:** Establish financial control mechanisms and carry out annual internal audits, in addition to having external supervision of administrative processes.

#### **Risk of Technological Dependence**

- **Description:** Technological failures can impact the administrative and operational management of leasing sites.
- **Mitigation:** Implement backup systems and technology recovery plans.
- **Measure to be implemented:** Have backup systems in the cloud, periodic updates and contingency plans for technological interruptions.

#### **Risk of Conflicts of Interest**

- **Description:** There is a possibility of conflicts of interest between the Issuer, its officers or related companies and the interests of the tokenholders.
- **Mitigation:** Implement backup systems and technology recovery plans.
- **Measure to be implemented:** Apply the Issuer's Protocol to Address Conflicts of Interest (see Annex 14), with periodic reviews and resolution mechanisms.

#### **Business Concentration Risk**

- **Description:** The Issuer's dependence on a single intangible asset (the Puerto Marisco brand) and a single source of cash flows (royalties on gross sales) implies a concentration of risk.
- **Mitigation:** Progressive diversification of licensing contracts and expansion of franchises.
- **Measure to be implemented:** Maintain a strategic plan for territorial growth and opening of franchises, so that the generation of royalties does not depend on a



small number of stores or regions.

## 27.2. Risks associated with the Offering of Digital Assets:

### Regulation Risk

- **Description:** Changes in the regulation of digital assets may affect the supply and operation of tokens.
- **Mitigation:** Keeping up with regulations and working with specialized blockchain legal advisors.
- **Action to be implemented:** Hire legal experts to constantly monitor local and international regulatory changes and adjust operations to ensure regulatory compliance.

### Market Acceptance Risk

- **Description:** The digital asset offering may not be well received by traditional investors.
- **Mitigation:** Implement educational campaigns and previous market studies.
- **Measure to be implemented:** Conduct detailed market studies to understand investor perceptions and implement educational programs that explain the advantages and security of digital assets.

### Security Risk

- **Description:** Technological vulnerabilities in the supply of digital assets can be exploited by cybercriminals.
- **Mitigation:** Adopt advanced security measures and continuous audits of systems.
- **Measure to be implemented:** Use the platform of Fintech Americas, S.A. DE C.V., which has strict cybersecurity measures, in addition to carrying out periodic audits on the technological infrastructure used.

### Liquidity Risk

- **Description:** Digital assets may face difficulties in buying or selling if there is not enough liquidity.
- **Mitigation:** Strengthen the tokens' presence in secondary markets.
- **Measure to be implemented:** Collaborate with Fintech Americas S.A. DE C.V. to facilitate an active secondary market, allowing the efficient purchase and sale of \$PMARISCO1 tokens.

### Valuation Risk



- **Description:** The valuation of tokens can be volatile and difficult to determine in an emerging market.
- **Mitigation:** Implement transparent and reliable valuation methodologies.
- **Measure to be implemented:** Provide regular reports on the financial projections and the status of lease agreements relevant to the underlying asset, ensuring that investors have clear information for decision-making.

### Technology Adoption Risk

- **Description:** Investors may not be familiar with blockchain technology or digital assets.
- **Mitigation:** Offer educational programs and specialized technical support.
- **Measure to be implemented:** Develop accessible educational materials, as well as training and technical support programs to facilitate the adoption and understanding of the platform.

### Risk of Dependence on Third-Party Platforms

- **Description:** Reliance on external platforms for the issuance and management of tokens can lead to operational vulnerabilities.
- **Mitigation:** Diversify suppliers and have contingency plans.
- **Measure to be implemented:** Use multiple reliable technological platforms and maintain agreements with alternative suppliers to ensure operational continuity.

### Transparency Risk

- **Description:** The lack of clear and detailed information could lead to distrust among investors.
- **Mitigation:** Implement transparency mechanisms at all stages of the offer.
- **Measure to be implemented:** Publish certified reports on the financial flows generated by the underlying assets related to the \$PMARISCO1 tokens.

### Risk of Price Fluctuation

- **Description:** Digital asset prices may experience high volatility in secondary markets.
- **Mitigation:** Establish mechanisms that promote stability and educate investors.
- **Measure to be implemented:** Implement educational programs for investors, highlighting the stability of the lease flow portfolio as a backup for the token.

### Legal Compliance Risk



- **Description:** Failure to comply with laws and regulations may result in legal penalties and financial impacts.
- **Mitigation:** Have constant legal advice and stay updated on current regulations.
- **Measure to be implemented:** Hire specialized legal advisors to supervise operations and review compliance with all applicable regulations.

#### Risk of Technical Failures

- **Description:** Technical issues during the issuance or management of tokens may affect the supply and investor confidence.
- **Mitigation:** Conduct thorough testing and have contingency plans in place.
- **Measure to be implemented:** Carry out stress tests on systems and establish contingency plans to resolve technical problems without significant delays.

#### Risk of Negative Perception

- **Description:** The public's negative perception of digital assets may limit the acceptance of tokens.
- **Mitigation:** Conduct awareness and education campaigns on the benefits of digital assets.
- **Action to be implemented:** Implement public relations campaigns and educational programs that inform the public and investors about the transparency, security, and advantages of using real-world asset-backed tokens.

### 27.3. Risks Associated with Digital Assets:

#### Volatility Risk

- **Description:** Digital assets typically experience high volatility, which can impact their value in the market.
- **Mitigation:** Offer hedging and diversification options for investors.
- **Action to be implemented:** Provide contractual instruments supported by

#### Security Risk

- **Description:** Digital assets can be vulnerable to cyberattacks and information theft.
- **Mitigation:** Implement advanced security measures and regular audits.
- **Measure to be implemented:** Take advantage of the technological infrastructure of Fintech Americas, S.A. DE C.V., which has robust cybersecurity measures and carry out periodic security audits to guarantee the protection of digital assets.



### Risk of Fraud

- **Description:** There is a possibility of fraud in transactions and in the issuance of digital assets.
- **Mitigation:** Establish strict verification procedures and rigorous internal controls.
- **Measure to be implemented:** Implement KYC (Know Your Customer) and AML (Anti-Money Laundering) verification processes to guarantee the legitimacy of transactions associated with \$PMARISCO1 tokens.

### Liquidity Risk

- **Description:** Digital assets can face liquidity issues, making it difficult to buy or sell.
- **Mitigation:** Encourage listing on recognized exchanges and strengthen an active secondary market.
- **Measure to be implemented:** Work with Fintech Americas to list the tokens on its platform and develop a liquid secondary market that facilitates transactions between investors.

### Risk of Private Key Loss

- **Description:** Loss of private keys may result in irreversible loss of digital assets.
- **Mitigation:** Offer secure storage solutions and key recovery plans.
- **Measure to be implemented:** Use secure custody services provided by the PSAD and educate investors on the proper handling of digital wallets and private keys.

### Regulation Risk

- **Description:** Changes in government regulations could affect the viability of digital assets.
- **Mitigation:** Staying current with regulations and adjusting practices as needed.
- **Measure to be implemented:** Have a specialized legal team that continuously monitors regulatory changes and adjusts operational practices to comply with applicable legal requirements.

### Adoption Risk

- **Description:** Digital assets may not be widely adopted by market users or investors.
- **Mitigation:** Promoting education and awareness of the benefits of digital assets.
- **Action to be implemented:** Implement educational programs and informational campaigns that explain the advantages of tokens backed by real assets.

### Risk of Negative Perception

- **Description:** The public's negative perception of digital assets could limit their adoption and affect their value.
- **Mitigation:** Develop effective communication strategies to improve public perception.
- **Measure to be implemented:** Carry out public relations campaigns and marketing strategies aimed at improving confidence in digital assets and, in the case of \$PMARISCO1, their support by lease agreements signed with top-tier telephone operators.

### Risk of Dependence on Third Parties

- **Description:** Over-reliance on third-party platforms for token issuance and management can lead to operational vulnerabilities.
- **Mitigation:** Diversify suppliers and have contingency plans.
- **Measure to be implemented:** Work with multiple digital asset service providers (PSADs) and have alternative agreements to ensure the continuity of token issuance and management.

### Risk of Market Manipulation

- **Description:** Malicious actors could manipulate the market and affect the supply and demand of digital assets.
- **Mitigation:** Implement market monitoring and control mechanisms.
- **Measure to be implemented:** Establish continuous monitoring systems to detect and prevent market manipulation activities, in addition to collaborating with regulators and PSADs to ensure a fair and transparent environment.

## 27.4. Risks Associated with the Underlying Asset:

### Operational and business performance risk

- **Description:** A drop in the sales volume of Puerto Marisco branches or franchises, either due to decreased demand, adverse extreme events (economic, health or social) or internal operational failures, could negatively impact the revenue base that serves as a source of royalties
- **Mitigation:** Puerto Marisco's sales history shows stable performance and a sustained growth trend. The geographical diversification of its operations also reduces the risk of concentration.
- **Measure to be implemented:** Quarterly monitoring of the business's key financial



indicators and publication of performance reports, accessible to tokenholders

#### **Risk of dependency on franchise agreements**

- **Description:** The Puerto Marisco brand has part of its growth linked to third parties through franchise agreements. Any default, contractual dispute, or early termination by franchisees could affect royalty generation.
- **Mitigation:** Franchise contracts have minimum duration clauses, clear obligations, and penalties for non-compliance. In addition, the agreed royalties (6.5%) are aligned with market standards, which encourages compliance.
- **Measure to be implemented:** Periodic legal and operational monitoring of contractual compliance with franchisees. Annual review of contractual terms.

#### **Risk of slowed expansion**

- **Description:** Puerto Marisco's expected growth, based on the opening of new branches or franchises, may not materialize according to the projected scenarios, thus reducing the pace of revenue growth.
- **Mitigation:** The distribution structure is based on actual gross sales, not on assumptions of future expansion.
- **Measure to be implemented:** The distributed flows will always be proportional to effective sales. The scenario analysis contemplates a conservative option with limited growth.

#### **Risk of flow concentration in a single brand**

- **Description:** The underlying asset is linked to the operation of a single brand (Puerto Marisco), which exposes the issuance to reputational, operational or brand risks.
- **Mitigation:** Puerto Marisco has a strong position in the Salvadoran market, a portfolio of 16 establishments, and a history of quality and recognition.
- **Measure to be implemented:** Annual audit on commercial performance and brand perception. Periodic performance reports will be shared with investors to promote transparency.

#### **Royalty renegotiation risk**

- **Description:** There is a possibility, albeit limited, of renegotiating the contractual terms of the established royalty (currently 3% of gross sales), especially if both parties agree to it within the framework of the original contract.
- **Mitigation:** The royalty is contractually stipulated under defined and binding



conditions. From November 2025 it becomes mandatory.

- **Measure to be implemented:** Legal supervision and validation of the validity of the contract by the issuance administrator. Publication of any contractual changes in the official communication channels.

## 27.5. Risks Associated with the Technology Used:

### Technology and Security Risk

- **Description:** The project is based on the Polygon network and ERC-20F standard smart contracts. Although these technologies are reliable, there are inherent risks related to the security of blockchain and smart contracts.
- **Mitigation:** Conducting security audits, code testing, and ongoing monitoring to identify and fix potential vulnerabilities.
- **Measure to be implemented:** Conduct regular audits of smart contracts by trusted third parties, such as OpenZeppelin, and employ monitoring systems to detect and mitigate emerging risks.

### Risk of Dependence on Third Parties

- **Description:** The project relies on third-party vendors such as AWS, Microsoft Azure, and Fireblocks for technology infrastructure and private key security.
- **Mitigation:** Selecting suppliers with a proven track record of reliability and establishing contractual agreements with safety clauses.
- **Action to be implemented:** Monitor the performance of key suppliers, implement redundancies, and establish contingency plans to mitigate any disruption in services.

### Risk of Vulnerabilities in Smart Contracts

- **Description:** Smart contracts may contain bugs or vulnerabilities in their code that could be exploited.
- **Mitigation:** Conduct thorough security audits to identify potential flaws in smart contracts prior to deployment.
- **Measure to implement:** Contract regular audits conducted by leading blockchain security companies, such as OpenZeppelin, and conduct continuous testing throughout the project's lifecycle.

### Risk of Private Key Attacks

- **Description:** The private keys that control digital assets are sensitive and can be vulnerable to attacks such as phishing, malware, or brute force.



- **Mitigation:** Use of MPC Vault technology to fragment keys and secure storage using Fireblocks.
- **Action to be implemented:** Implement advanced security protocols, such as MPC and multi-factor authentication, and educate users on good key handling practices.

#### **Risk of Centralization in Critical Components**

- **Description:** Some processes, such as initial transaction validation, might have a single point of failure that affects the operation.
- **Mitigation:** Implement on-chain ancillary contracts to audit and validate critical events in a decentralized manner.
- **Measure to be implemented:** Integrate ancillary contracts into the technological architecture to reinforce transparency and reduce dependence on centralized systems.

#### **Risk of Cloud Infrastructure Failures**

- **Description:** Reliance on cloud services, such as AWS and Azure, introduces the risk of temporary disruptions to platform operability.
- **Mitigation:** Implement backup, failover, and redundancy systems in the technological infrastructure.
- **Measure to be implemented:** Configure disaster recovery plans (DRP) and perform periodic drills to ensure continuity of service.

#### **Data Integrity Risk in Internal Database**

- **Description:** Before being recorded on the blockchain, data stored in internal databases could be vulnerable to tampering.
- **Mitigation:** Implement immutable hashing and on-chain validations to ensure data integrity.
- **Measure to be implemented:** Perform periodic checks and use hashing tools to audit the consistency between internal records and the blockchain.

#### **Interoperability Risk**

- **Description:** Digital assets may face difficulties in integrating with other technology systems or platforms.
- **Mitigation:** Encourage the use of interoperability standards and conduct compatibility testing.
- **Measure to be implemented:** Collaborate with organizations and technology



providers to develop interoperability standards and carry out periodic tests to ensure compatibility with other platforms and systems.

### Compliance Risk

- **Description:** Regulatory changes or non-compliance with local regulations could negatively impact the issuance.
- **Mitigation:** Monitor regulatory changes and adjust smart contracts to ensure compliance.
- **Measure to be implemented:** Have a specialized legal team that continuously reviews the regulatory compliance of the issuance and maintains constant communication with regulators.

### Monitoring Risk and Fraud

- **Description:** Unmonitored transactions could allow fraudulent or unauthorized activity.
- **Mitigation:** Implement tools like Chainalysis to monitor all transactions on the blockchain.
- **Action to implement:** Set up automatic alerts to detect suspicious transactions and perform regular reviews of transaction history.

## 28. Dispute Resolution

### Arbitration, Governing Law, and Jurisdiction to which the parties submit

The \$PMARISCO1 Tokens are governed by and shall be construed in accordance with the Laws of El Salvador, and specifically the Digital Asset Issuance Law and applicable regulations.

All controversies, disputes, or claims arising out of or in connection with the issuance of the \$PMARISCO1 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 arbitration award shall be final and binding on the parties involved.



## 29. 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 of the use of personal information. The Privacy Policy is available for consultation on the Issuer's website (<https://www.monetae.io/privacy-policy>), ensuring transparency and compliance with current regulations on the protection of personal data.

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

## 30. Tax Regime

### **Tax Regime**

The underlying asset of this issuance is constituted by the assignment of economic rights in favor of the holders of \$PMARISCO1 tokens over the income obtained as royalties derived from the license agreement for the use of the "Puerto Marisco" trademark and distinctive signs. The net flows from such royalties constitute the source of payment and distribution to investors, in accordance with the provisions of this Relevant Information Document.

Under no circumstances will the Issuer be liable for any taxes or tax liability of investors. The issuance will be subject to the tax provisions that are regulated within the legal framework that protects 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 Act, the issuance benefits from significant tax benefits that enhance the attractiveness of our digital asset offerings.



These benefits include:

**Tax exemptions:** Both the nominal value of the tokens and the income derived from the underlying asset – consisting of the royalties obtained from the exploitation of the "Puerto Marisco" trademark and distinctive signs – as well as the net financial flows that are subsequently distributed to the token holders, are exempt from all types of taxes, levies, Fees and contributions. This includes, but is not limited to, Income Tax, Tax on the Transfer of Movable Property and the Provision of Services (VAT), Municipal Taxes and any other form of applicable tax. Likewise, capital gains or ordinary income from the sale, transfer or disposal of \$PMARISCO1 tokens are also exempt.

**General tax benefits:** Registered digital asset issuers, certifiers, and service providers benefit from all of the aforementioned tax advantages, fostering a favorable environment for digital asset operations.

**Tax Advice Disclaimer:** While we describe the tax benefits associated with digital assets under Article 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 the tax advice provided to the participants by third parties or for the compliance with tax laws by the participants.

### 31. Disclaimer

This Relevant Information Document (RID), as published by the Issuer, is provided for informational purposes only and does not constitute an offer or solicitation for the purchase or sale of digital assets or related investment products ("Investment Products"). It should not be construed as investment, legal, accounting or tax advice, or as an indication that any Investment Product is suitable or appropriate for your investment objectives, financial situation or specific needs. Nor does it represent a personalized recommendation. This Document is not intended to identify or highlight all significant risks or factors that may be associated with Investment Products. If you have any doubts about any information relating to an Investment Product, it is recommended that you consult your own financial, legal and/or tax advisors.

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## 32. Communication Channels

For any questions, queries, additional information or any notification about this Relevant Information Document, the email address [info@csgroupsv.com](mailto:info@csgroupsv.com) is indicated as a communication channel ; as well as the telephone number +7928-8800, and the following address, 77 av. Norte, 346 colonia escalón, district of San Salvador, municipality of San Salvador Centro, department of San Salvador, Republic of El Salvador.

## 33. Appendices

- ATTACHMENT 1 – ISSUER'S AFFIDAVIT
- ANNEX 2 – DOCUMENTATION OF THE ISSUING COMPANY.
- ANNEX 3 – CERTIFIER'S REPORT
- ANNEX 4 – TOKENIZATION AND INVESTMENT MANAGEMENT CONTRACT
- ANNEX 5 – INITIAL CERTIFICATION CONTRACT AND CERTIFICATION FOLLOW-UP
- EXHIBIT 6 – LEGAL COUNSEL CONTRACT
- ANNEX 7 – APPOINTMENT OF AUDITOR
- ANNEX 8 – TRANSFER OF ECONOMIC RIGHTS
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- ANNEX 15 – PROMISE OF SALE
- ANNEX 16 – "PUERTO MARISCO" BRAND CERTIFICATES

