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**economistas**

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## **Audit Report**

### INDEPENDENT ACCOUNTING REVIEW REPORT

Señorío de Aloha Owners' Community  
Financial year ended 31 December 2025

1. I have audited the Financial Statements of SEÑORÍO DE ALOHA Owners' Community, which comprise the Balance Sheet and the Income and Expenditure Account for the year beginning on 1 January 2025 and ending on 31 December 2025, the preparation of which is the responsibility of the Owners' Community. The financial statements have been prepared in accordance with generally accepted accounting principles.
2. In accordance with the regulations governing the auditing activity generally accepted in Spain, I have carried out a review of the accounting records, selective tests examining supporting evidence for the financial statements, and an evaluation of their presentation, as well as verification that the accounting principles and criteria applied comply with accounting regulations.
3. In my opinion, the accompanying Financial Statements present fairly the true financial position of SEÑORÍO DE ALOHA Owners' Community as at 31 December 2025, as well as its income and expenses.

The Financial Statements and Notes contain the necessary and sufficient information for their interpretation and understanding in accordance with the generally accepted accounting principles under Spanish accounting regulations.

Marbella, 16 March 2026

**Ana Belén Ruiz Casanueva**  
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