PROJECT FACTSHEET

Cementerio Jardín Sixtina — Santa Cruz, Bolivia

As of: July 2026

01 THE PROJECT

Cementerio Jardín Sixtina S.R.L. ("CJS") holds a 141,000 m² plot of land with a 99-year cemetery concession in Santa Cruz / Puertachelo, Bolivia — one of South America's fastest-growing metropolitan regions with a population of approximately 3.5 million. KENTAURUS Holding AG (Switzerland) holds a 100% interest in CJS (98% directly through KENTAURUS Holding / 2% via a KENTAURUS Holding shareholder). The cemetery is positioned to capture a significant share of the local burial market through a dual revenue model — grave-plot leasing and the permanent sale of urn niches.

35,000–40,000 GRAVE CAPACITY on 141,000 m² of land	**≈ 200,000+** URN NICHES available units	**10–15%** TARGET MARKET SHARE of ≈ 45,000 annual deaths	**99 years** CONCESSION TERM long-term secured usage rights

02 MARKET CONTEXT — SANTA CRUZ, BOLIVIA

3.5m POPULATION Santa Cruz Department	**≈ 45,000/year** DEATHS mortality rate of 1.4%	**90%+** OCCUPANCY RATE existing cemeteries — supply shortage	**10–15%** CJS TARGET SHARE of annual deaths

03 COMPETITOR PRICING — LOCAL BENCHMARK MARKET

Existing private and public cemeteries in the Santa Cruz area and other Bolivian cities already charge significantly higher prices for comparable grave plots than the net prices of USD 2,000–3,500 per grave assumed for the project. This points to additional pricing headroom for CJS:

CEMETERY / PROVIDER	PRICE (2020)	ESTIMATED PRICE (2026)
Las Misiones — San Miguel y Emaús	USD 3,400	USD 4,200 – 4,700
Las Misiones — San Rafael	USD 3,700	USD 4,600 – 5,100
Las Misiones — Canaan VIP	USD 4,300	USD 5,300 – 6,000

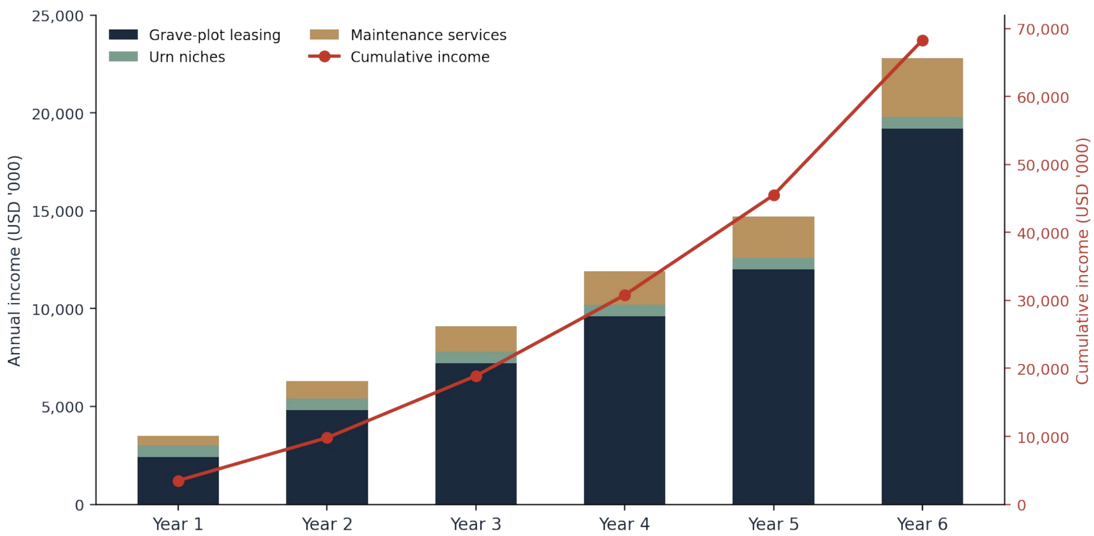
Las Misiones — San Javier	USD 4,700	USD 5,800 – 6,500
Las Misiones — Capilla	USD 5,200	USD 6,300 – 7,200
Cementerio General — Sucre (7-year lease)	USD 10,000	USD 12,000 – 14,000
Cementerio General — La Paz (10-year lease)	USD 15,000	USD 18,000 – 22,000

Note: The figures are estimates based on market developments, inflation, current secondary-market offerings, and the marked increase in USD scarcity in Bolivia since 2024. As private cemetery operators such as Las Misiones no longer publish official price lists, current prices are generally available only on request through their sales representatives.

04 FINANCIAL OUTLOOK — INCOME RAMP-UP

Based on the local death rate, the leasing model is expected to reach a stable, recurring annual income of approximately USD 22.8m from year 6 of operations onward. Income rises steadily during the initial years of operation and then remains constant at this level.

USD '000	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
Grave-plot leasing	2,400	4,800	7,200	9,600	12,000	19,200
Urn niches	600	600	600	600	600	600
Maintenance services	500	900	1,300	1,700	2,100	3,000
Total income	**3,500**	**6,300**	**9,100**	**11,900**	**14,700**	**22,800**



05 SECTOR BENCHMARK — COMPARABLE LISTED COMPANIES

The cemetery and funeral services sector is internationally recognised as a high-margin, recession-resistant industry. An overview of selected listed companies in this sector:

COMPANY	EXCHANGE	TICKER	P/E
Service Corporation International	NYSE	SCI	19x

Fu Shou Yuan International	HKEX	1448.HK	21x
Carriage Services	NYSE	CSV	14x

Note: Income from mausoleums and multi-level grave structures is not included in the above projections and represents additional, not yet quantified potential.

06 IMPORTANT NOTICE

This factsheet is for general information purposes only regarding the Cementerio Jardín Sixtina project and does not constitute an offer or solicitation to acquire securities, interests or assets. The projections and market assumptions contained herein are based on current management estimates and are subject to uncertainty; actual results may differ.

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