



Annual & Extraordinary General Shareholders' Meeting

October 22, 2026

Additional Information

The Company hereby provides its shareholders with additional information on each of the agenda items to be addressed at the Ordinary and Extraordinary General Shareholders' Meeting to be held on October 22, 2026, at 11:00 AM on first call and at 12:00 PM on second call. It is very important for the Company to have the vote of all its shareholders.

1. APPOINTMENT OF TWO SHAREHOLDERS TO SIGN THE MEETING'S MINUTES

As is customary and required by current regulations, two shareholders will be selected from among the participants to approve and sign the minutes of the meeting along with the Chairman.

2. CONSIDERATION OF DOCUMENTS CONTEMPLATED IN SECTION 234, PARAGRAPH 1, OF LAW NO. 19,550 FOR THE FISCAL YEAR ENDED JUNE 30, 2026.

Section 234, paragraph 1, of Law No. 19,550 establishes that the Annual Ordinary Shareholders' Meeting must consider the approval of the financial statements, as well as any additional accounting information. This documentation has been duly published within the timeframes stipulated by applicable law on the public-access websites of the Argentine Securities Commission (CNV) and its U.S. counterpart, the Securities and Exchange Commission (SEC), as well as on the markets where the shares are listed, to provide shareholders with complete information for their evaluation and analysis for voting. For more information, please visit www.cnv.gov.ar or www.sec.gov.

3. CONSIDERATION OF THE FINANCIAL RESULT FOR THE FISCAL YEAR ENDED JUNE 30, 2026, AMOUNTING A PROFIT OF \$ 394,080,843,322.03 (THREE HUNDRED NINETY-FOUR BILLION EIGHTY MILLION EIGHT HUNDRED FORTY-THREE THOUSAND THREE HUNDRED TWENTY-TWO PESOS WITH 03/100). CONSIDERATION OF THE DISTRIBUTION OF DIVIDENDS PAYABLE IN CASH AND/OR IN KIND FOR UP TO \$ 211,000,000,000 (TWO HUNDRED ELEVEN BILLION PESOS).

Considering that the financial statements for the fiscal year ended June 30, 2026, show a profit of ARS 394,080,843,322.03, the Board of Directors has proposed that the Shareholders' Meeting allocate said result as described in the relevant item of the Agenda.

It is clarified that the amounts indicated in said item, will be restated in homogeneous currency as of the date of the Meeting, in accordance with Resolution No. 777/2018 of the CNV and International Accounting Standard No. 29 ("IAS 29"), using the consumer price index published by INDEC, which is estimated to be for the month of September 2026.

The proposed dividend distribution by the Board of Directors for up to ARS 211,000,000,000, if approved, will be charged to the results for the fiscal year ended June 30, 2026, and, as of today, is equivalent to approximately ARS 249.41 per common share and ARS 2,494.10 per ADS. It is clarified that the legal reserve provided for under Article 70 of the General Companies Law and dividends shall be deducted from the net result of the fiscal year, with the remaining balance proposed to be allocated to a discretionary reserve for future dividends and/or pending or future projects of the Company.

4. CONSIDERATION OF BOARD OF DIRECTORS' PERFORMANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2026.

Shareholders must consider the approval of the Board of Directors' performance for the fiscal year ended June 30, 2026. The report issued by the Board of Directors as part of the financial statements describes all the main actions they have taken in the course of business.

5. CONSIDERATION OF SUPERVISORY COMMITTEE'S PERFORMANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2026.

As a supervisory body, Shareholders must consider the approval of the Supervisory Committee's performance for the fiscal year ended June 30, 2026, as per its report included in the financial statements.

6. CONSIDERATION OF COMPENSATION PAYABLE TO THE BOARD OF DIRECTORS \$ 24,293,481,028.85 (TWENTY-FOUR BILLION TWO HUNDRED NINETY-THREE MILLION FOUR HUNDRED EIGHTY-ONE THOUSAND TWENTY-EIGHT PESOS WITH 85/100) (TOTAL COMPENSATION) IN EXCESS OF ARS 4,589,438,862.75 (FOUR BILLION FIVE HUNDRED EIGHTY-NINE MILLION FOUR HUNDRED THIRTY-EIGHT THOUSAND EIGHT HUNDRED SIXTY-TWO PESOS WITH 75/100) OVER THE FIVE PERCENT (5%) LIMIT OF ACCRUED PROFITS PURSUANT TO SECTION 261 OF THE GENERAL COMPANIES LAW AND RELATED REGULATIONS, IN VIEW OF THE PROPOSED DIVIDEND DISTRIBUTION.

Regarding compensation, the Company evaluates the market conditions for similar positions, the time dedicated to the task by the Directors, the personal and professional profiles of the Board members, as well as the applicable regulations on the matter.

For the fiscal year ended June 30, 2026, the proposed compensation amounts to ARS 24,293,481,028.85, an amount that exceeds 5% of the profits in the sum of ARS 4,589,438,862.75, but which, taking into account the proposed dividend distribution, would fall within the proportional limit set forth in Article 261 of Law No. 19,550. In this regard, the regulations of the National Securities Commission establish the criteria to be considered for remuneration and specify the calculation methods related to the application of the cited article, as previously reported in the remuneration allocation table available on the National Securities Commission's website.

7. CONSIDERATION OF COMPENSATION PAYABLE TO THE SUPERVISORY COMMITTEE FOR \$ 45,755,966.40 (FORTY-FIVE MILLION SEVEN HUNDRED FIFTY-FIVE THOUSAND NINE HUNDRED SIXTY-SIX PESOS WITH 40/100 - ALLOCATED SUM) FOR THE FISCAL YEAR ENDED JUNE 30, 2026.

Regarding the Supervisory Committee, based on prevailing market conditions for such positions, and given the technical skills and professional backgrounds of the members of the Supervisory Committee, a total fee of ARS 45,755,966.40 is proposed.

8. DETERMINATION OF THE NUMBER AND APPOINTMENT OF REGULAR DIRECTORS AND ALTERNATE DIRECTORS, AND DETERMINATION OF THEIR TERMS OF OFFICE FOR UP TO THREE FISCAL YEARS, AS PER SECTION TWELVE OF THE BYLAW.

Regarding the appointment of Board members, the terms of Messrs. Fernando Adrián Elsztain, Daniel Ricardo Elsztain, Oscar Pedro Bergotto, and Nicolás Bendersky as regular directors, and Mr. Iair Manuel Elsztain as alternate director, are expiring. It should be noted that Oscar Pedro Bergotto serves as an independent director.

The renewal of the terms of the Regular Directors Mr. Fernando Adrián Elsztain, Mr. Daniel Ricardo Elsztain, Mr. Oscar Pedro Bergotto, Mr. Nicolás Bendersky and Alternate Director Mr. Iair Manuel Elsztain will be submitted for consideration by the Shareholders' Meeting. Below is a brief biographical description of each of them:

Fernando Adrián Elsztain. Mr. Elsztain studied Architecture at the Universidad de Buenos Aires. He has been engaged in the real estate business as a consultant and executive officer. He is Chairman of the Board of Directors of Hoteles Argentinos S.A.U. and Nuevas Fronteras S.A. He is also a director of CRESUD, Puerto Retiro S.A., and Llao Llao Resorts S.A.

Daniel Ricardo Elsztain. Mr. Elsztain holds a bachelor's degree in Economics from Universidad Torcuato Di Tella and a Master's degree in Business Administration from Universidad Austral IAE. He previously served as Commercial and Marketing Manager, was responsible for real estate investments in New York between 2008 and 2011, and served as CEO of IRSA Propiedades Comerciales until its merger with IRSA. He is also a director of Banco Hipotecario S.A. and Vinci Compass Argentina Asset Management Sociedad Anónima Sociedad Gerente de Fondos Comunes de Inversión.

Oscar Pedro Bergotto. Mr. Bergotto worked as an auditor at Banco de la Nación Argentina and as CFO of Isaac Elsztain e Hijos SCA. Between 1987 and 2008, he served as Treasurer of IRSA Inversiones y Representaciones S.A.

Nicolás Bendersky. Mr. Bendersky holds a bachelor's degree in Economics and a Master's degree in Finance from Universidad del CEMA. He began his career in 2001 in the Corporate Finance area of IRSA and CRESUD, and between 2004 and 2014, he held various positions at Consultores Asset Management, where he currently serves as CIO. Between 2015 and 2021, he served on the boards of numerous leading public and private companies in Israel and is currently a regular member of the Boards of Directors of Banco Hipotecario S.A., BACS Banco de Crédito y Securitización S.A., and CRESUD. He is also a regular director of Argenta Silver, a Canadian company.

Iair Mauel Elsztain. Mr. Iair Elsztain holds a degree in Industrial Engineering. He currently works at Consultores Asset Management. He has worked at various startups. He is the founder of ISE (Israel Startup Experience), an educational and immersion program for young people that offers eight-month leadership programs in Israel.

9. APPOINTMENT OF REGULAR AND ALTERNATE MEMBERS OF THE SUPERVISORY COMMITTEE FOR A TERM OF ONE FISCAL YEAR.

Additionally, the terms of the regular members of the statutory auditors, Messrs. José Daniel Abelovich, Noemí Ivonne Cohn, and Marcelo Héctor Fuxman, and the alternate members, Messrs. Paula Sotelo, Juan Renna, and Martin Ghirardotti, are expiring. It is proposed to appoint for one fiscal year José Daniel Abelovich, Marcelo Héctor Fuxman and Paula Sotelo as regular statutory auditors and to appoint Noemí Ivonne Cohn, Cynthia Deokmellian and Juan Renna as alternate statutory auditors, also for a term of one fiscal year.

10. APPOINTMENT OF CERTIFYING ACCOUNTANTS FOR THE FISCAL YEAR ENDING JUNE 30, 2027.

In this item, the appointment of the certifying accountants for the next fiscal year and the determination of their remuneration will be addressed. The Board of Directors proposes to appoint PRICEWATERHOUSE&Co., a member of the PriceWaterhouseCoopers firm, and Lisicki, Litvin Auditores S.A, considering their professional qualities, track record, and deep understanding of the specificities of the Company's business based on the work carried out in recent years.

11. APPROVAL OF COMPENSATION PAYABLE TO CERTIFYING ACCOUNTANTS FOR THE FISCAL YEAR ENDED JUNE 30, 2026.

Regarding the services of the certifying accountants, a fee of ARS 884,979,778.04 is proposed.

12. TREATMENT OF THE AMOUNTS PAID AS PERSONAL ASSETS TAX BY THE COMPANY ACTING AS SUBSTITUTE RESPONSIBLE PARTY ON BEHALF OF THE SHAREHOLDERS.

Pursuant to Section 25.1 of the Personal Assets Tax Law, the Company was required to act as a substitute responsible party for said tax, paying the levy corresponding to the holdings of its shareholders. At the same time, the Company is entitled to recover the amount paid from its shareholders. Therefore, it is necessary to determine the treatment to be given to such disbursement, with the proposal being that the Company fully absorbs said tax.

13. CONSIDERATION OF THE ANNUAL BUDGET FOR THE IMPLEMENTATION OF THE AUDIT COMMITTEE'S ANNUAL PLAN.

Regarding the annual budget of the Audit Committee for fiscal year 2027, and in order to ensure the proper fulfillment of its powers and responsibilities, including, among others, the possibility of seeking advice from external and independent professionals, the approval of a budget in the amount of ARS 15,300,000 (fifteen million three hundred thousand pesos) is submitted for consideration by the Shareholders' Meeting.

14. CONSIDERATION OF THE MERGER BY ABSORPTION OF TIENDA LOS GALLEGOS S.A. ("TIENDA LOS GALLEGOS") AND LOS GALLEGOS MARTINEZ NAVARRO Y CIA S.A. ("LOS GALLEGOS") INTO IRSA INVERSIONES Y REPRESENTACIONES SOCIEDAD ANÓNIMA AND APPROVAL OF THE SEPARATE AND CONSOLIDATED MERGER STATEMENTS OF FINANCIAL POSITION PREPARED FOR SUCH PURPOSE. CONSIDERATION OF THE PRELIMINARY MERGER AGREEMENT BY ABSORPTION. AUTHORIZATIONS AND DELEGATIONS AND APPOINTMENT OF A REPRESENTATIVE TO EXECUTE THE DEFINITIVE MERGER AGREEMENT AND CARRY OUT ALL OTHER PROCEEDINGS.

Regarding this item, the Company has entered into a Preliminary Merger Agreement by Absorption with TIENDA LOS GALLEGOS S.A. ("TIENDA LOS GALLEGOS") and LOS GALLEGOS MARTINEZ NAVARRO Y CIA S.A. ("LOS GALLEGOS"), both wholly-owned subsidiaries of IRSA.

Upon obtaining the corresponding corporate approvals and complying with the applicable legal and regulatory requirements, IRSA will absorb TIENDA LOS GALLEGOS and LOS GALLEGOS, consolidating the businesses of the companies under a single legal structure. The transaction is intended to optimize their development and generate synergies for future projects through the unification, reorganization and resizing of their activities.

In addition, the merger by absorption will allow the operations related to the real estate and shopping mall businesses to be combined, centralizing the management of the companies under a single corporate organization and seeking to achieve operational and economic benefits.

15. AUTHORIZATION TO CARRY OUT REGISTRATION PROCEEDINGS RELATING TO THIS SHAREHOLDERS' MEETING BEFORE THE ARGENTINE SECURITIES COMMISSION, BOLSA Y MERCADOS ARGENTINOS S.A., CAJA DE VALORES S.A. AND THE GENERAL SUPERINTENDENCY OF CORPORATIONS.

Depending on the resolutions to be adopted, it is necessary to authorize Dr. María Laura Barbosa, Dr. Carolina Zang, Dr. María Angélica Grisolfá, Dr. Lucila Huidobro, Dr. Nadia Dib, Dr. Pilar Isaurralde and Maja del Valle Quiroga, as well as Dr. Gastón Di Iorio, Dr. Francisco Durán, Dr. Gonzalo Sifon, and Ms. Andrea Muñoz, to individually and separately carry out all the necessary procedures and/or formalities for the authorization and/or registration of the resolutions adopted at the Shareholders' Meeting before the National Securities Commission, Bolsa y Mercados Argentinos S.A., Caja de Valores S.A., and the General Superintendency of Corporations. They are empowered to submit procedures, sign documents, accept and implement modifications, receive notifications, respond to views and/or observations, be notified of resolutions, make legal publications, and perform all related acts necessary for the authorization and/or registration.

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BYMA Symbol: **IRSA** / NYSE Symbol: **IRS**