

**TÉCNICAS REUNIDAS, S.A. BOARD OF DIRECTORS
REPORT ON THE RE-ELECTION OF DELOITTE, S.L. AS
THE STATUTORY AUDITOR OF THE COMPANY AND ITS
CONSOLIDATED GROUP**



TECNICAS REUNIDAS

May 21, 2024

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1. Proposal's purpose

This proposal is formulated in compliance with the provisions of the Recast Text of the Spanish Corporate Enterprises Act, approved by Spanish Royal Legislative Decree 1/2010, of 2 July (hereinafter, "**LSC**") to explain and justify the proposal submitted for approval at the Annual Shareholders Meeting of Técnicas Reunidas, S.A. (hereinafter, "**Técnicas Reunidas**" or the "**Company**"), for the re-election of Deloitte, S.L. (hereinafter, "**Deloitte**") as the statutory auditor of the Company and its consolidated group for fiscal year 2024.

2. Applicable Laws

Article 529 quaterdecies.4.d) LSC sets forth that the Audit and Control Commission shall submit proposals to the Board of Directors on the selection, appointment, re-election and substitution of statutory auditors as it is responsible for the selection process pursuant to the provisions of articles 16, sections 2, 3 and 5, and 17.5 of Regulation (EU) No. 537/2014, of 16 April, as well as for the terms of the appointment and for obtaining information on a regular basis regarding the audit plan and the execution thereof in addition to maintaining independence while exercising its duties, a provision that is also set forth in articles 29.d) of the Bylaws, 13.2.h) of the Board of Directors Regulations and 5.1.(iii) of the Company's Audit and Control Commission Regulations.

3. Audit and Control Commission proposal

Prior to the preparation of the Company's annual accounts corresponding to fiscal year 2023, the Audit and Control Commission received, pursuant to the provisions of article 529 quaterdecies.4.e) LSC, its declaration of independence in relation to the Company or related entities to it directly or indirectly, as well as detailed and individualized information on the additional services of any kind provided and the corresponding fees received from these entities by Deloitte or by the persons or related entities to it in accordance with the provisions of the regulations on account auditing. Moreover, the declaration by Deloitte expressly mentions that it was not subject in fiscal year 2023 to any of the causes of incompatibility set forth by applicable regulations.

Following the receipt of said declaration of independence, the Audit and Control Commission issued a report on February 28, 2024, stating that, in its opinion, Deloitte's independence had not been compromised during the period analyzed corresponding to fiscal year 2023.

When the report on Deloitte's independence was issued by the Audit and Control Commission, this body had the opportunity to analyze the quality of the services performed by Deloitte as concerns auditing and other verification work and



services, as well as the adequacy of the fees paid by the Técnicas Reunidas Group for these services.

To this end, the Audit and Control Commission positively rates the services performed by Deloitte during fiscal year 2023, manifesting its satisfaction and gratitude to the team led by Mr. Antonio Sánchez-Covisa Martín-González, Deloitte partner and the signatory of the audit report attached to the Company's annual accounts corresponding to fiscal year 2023.

Other aspects that the Audit and Control Commission has taken into consideration have been the number of uninterrupted years in which Deloitte has been providing its services to the Company and its consolidated group, which currently amounts to seven, as stated in section C.1.34 of the Company's Annual Corporate Governance Report referring to fiscal year 2023.

Based on all of the foregoing, the Audit and Control Commission deems appropriate to propose to the Board of Directors that it submit the proposed re-election of Deloitte as the statutory auditor for the Company and its consolidated group for fiscal year 2024, for approval at the Annual Shareholders Meeting to be held on June 26, 2024 on first quorum call through a resolution that shall literally read as follows:

“At the proposal of the Audit and Control Commission, to re-elect the audit firm Deloitte S.L. (foreseeably named Deloitte Auditores, S.L. at the time when the annual shareholders meeting is held), with registered office at Plaza Pablo Ruiz Picasso, 1, 28020 Madrid and tax identification number B-79104469, as the statutory auditor of the Company and its consolidated group for the year 2024”.

The Board of Directors accepts the proposal from the Audit and Control Commission and will submit the proposed re-election of Deloitte, S.L. as the statutory auditor for the Company and its consolidated group for fiscal year 2024 for approval by the Annual Shareholders Meeting.