



**REPORT BY THE AUDIT AND CONTROL
COMMISSION ON THE INDEPENDENCE OF
THE EXTERNAL AUDITOR**

FISCAL YEAR 2024

1. INTRODUCTION

In accordance with the provisions of Article 529 quaterdecies 4 of the consolidated text of the Capital Companies Act, approved by Royal Legislative Decree 1/2010, of July 2 (the “**Capital Companies Act**”), as well as Article 13.2 of the Regulations of the Board of Directors of Técnicas Reunidas, S.A. (“**Técnicas Reunidas**” or the “**Company**”), it is the responsibility of the Audit and Control Commission (the “**Commission**”) to *“establish an appropriate relationship with the external auditor in order to receive information on any issues that might jeopardize their independence”*. Likewise, the Commission shall *“issue, annually and prior to issuing the auditor’s report, a report expressing an opinion on whether the independence of the auditors and audit firms is compromised”*, which *“will contain, without exception, a motivated assessment of the provision of each and every one of the additional services other than those referred to above, considered individually and as a whole, different from the statutory audit and in relation to the independence regime or the regulations governing the activity of auditing accounts.”*

In compliance with this legal obligation, the Commission has prepared this report, which will be published on the Company's website with sufficient time in advance of the Company's Ordinary General Shareholders' Meeting, in accordance with the provisions of Recommendation 6 of the Good Governance Code of Listed Companies.

2. ANALYSIS OF EXTERNAL AUDITOR INDEPENDENCE

The auditing firm Deloitte, S.L. (“**Deloitte**”) was re-elected as auditor for the Company and its consolidated Group for fiscal year 2026 at the General Shareholders’ Meeting held on June 26, 2024 with 99.87% of votes in favor.

During the course of its activities throughout 2024, the Commission has held the pertinent meetings with Deloitte, from whom they have received detailed information about the non-audit services provided to the Company and other entities comprising its Group in accordance with the provisions to that effect in Article 13.2 of the Board of Directors’ Regulations and in order to ensure compliance with the provisions of Article 529 quaterdecies.4.e) of the Capital Companies Act.

The breakdown of the services provided by Deloitte to the Company and its consolidated Group during fiscal year 2024 is as follows (in thousands of euros):

	2023	2024
Account auditing services	1.189	1.211
Other non-audit services	283	100
Tax services	77	112
Total	1.549	1.423

“Other non-audit services” and *“Tax services”* essentially include advisory services, on an ad hoc basis, on matters pertaining to the activities of the international subsidiaries of the TR Group or Sustainability issues, among others. Consequently, the Commission concludes that none of the services provided by Deloitte to the Company during fiscal year 2024 constitutes any of those prohibited by the Law 22/2015, of July 20, on Account Auditing (**“Account Audit Law”**).

The Commission has analyzed the monitoring of the issues set out in Account Audit Law, specifically as regards business combinations involving external auditors. Thus, the cost of services provided by Deloitte to the Company or its consolidated Group for fiscal year 2024 amounts to 1,549 thousand euros, of which 283 thousand euros corresponds to non-audit services and 77 thousand euros are for Tax advice services.

The Commission has assessed in a motivated manner the provision of each and every one of the services additional to the account auditing services provided by Deloitte during fiscal year 2024, both individually and as a whole and considers that the provision of the audit services by Deloitte has not been influenced or conditioned by the provision of these additional services.

Similarly, the Commission has verified the observance of the obligatory rotation of the audit partner and signatory to the Company accounts, since Mr. Antonio Sánchez-Covisa Martín-González was the signatory to the accounts for fiscal year 2024 on behalf of Deloitte.

Finally, the Commission states that they have received written confirmation from Deloitte that there were no objective reasons that would allow its independence to be questioned in fiscal year 2024, as well as information on the non-audit services provided by the external auditors to the Company and its business Group during fiscal year 2024. This statement expressly indicates that during fiscal year 2024, the auditors have found no cause for incompatibility as laid down to that effect in the Law on Auditing.



Likewise, the partner responsible for the audit has informed the Commission that, during the work, the external auditor has had access to all the necessary information and has received all the required collaboration from the Group's personnel for the development of the activity.

3. CONCLUSION

In view of the information available, summarized above, the Commission confirms that it has not identified any factors that jeopardize the independence of the auditor Deloitte.