

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



**May 20, 2025**

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

### **1. Purpose of report**

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 Ordinary General Meeting of Shareholders 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 2025.

### **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. Proposal by the Audit and Control Commission**

Prior to the preparation of the Company’s and its consolidated group, annual accounts corresponding to fiscal year 2024, 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 entities linked to it directly or indirectly, as well as detailed and individualized information on the additional services provided and the corresponding fees received from these entities by Deloitte or by the persons or entities linked 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 2024 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 27, 2025, stating that, in its opinion, Deloitte’s independence had not been compromised during the period analyzed corresponding to fiscal year 2024.

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 2024, expressing 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 and its consolidated group's annual accounts corresponding to fiscal year 2024.

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 eight, as stated in section C.1.34 of the Company's Annual Corporate Governance Report referring to fiscal year 2024.

Based on all of the foregoing, the Audit and Control Commission in its session that took place on May 13, 2025, believed it is appropriate to propose to the Board of Directors that it submits the proposed re-election of Deloitte as the statutory auditor for the Company and its consolidated group for fiscal year 2025, for approval at the General Meeting of Shareholders to be held on June 26, 25 in a first summons through a resolution that shall literally read as follows:

*“At the proposal of the Audit and Control Commission, to renew the selection of the audit firm Deloitte Auditores, S.L., with registered offices 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 2025, who is also assigned with the performance of other auditing services required by law that the Company may require for fiscal year 2025”.*

The Board of Directors accepts the proposal from the Audit and Control Commission and will submit the proposed re-election of Deloitte as the statutory auditor for the Company and its consolidated group for fiscal year 2025 for approval by the General Meeting of Shareholders.