Report issued by the Audit Committee on the Independence of the Auditors of Applus Services, S.A. during year 2018
I. Introduction

This Report on the independence of the auditors is drafted by the Audit Committee of the Board of Directors of Applus Services, S.A. (hereinafter, “Applus” or the “Company”) at its meeting held on 19 February 2019 in compliance with section 4 (f) of article 529 quaterdecies of the Spanish Companies Act and article 39.7.c (iii) of the Regulations of the Board of Directors of the Company (the ”Regulations”).

The General Shareholders’ Meeting held on 31 May 2018 agreed, as proposed by the Board of Directors and, in turn, previously proposed by the Audit Committee, to reelect Deloitte, S.L. (hereinafter, the “Auditor”) as auditor of the Company and its consolidated group for the year 2018.

II. Analysis on the Independence of the Auditor

1. Communication with the Auditor. During the course of its activities, the Audit Committee has maintained in year 2018 the appropriate relations with the Auditor in order to receive information about issues that may imply a risk to its independence or any other issues relating to the audit process, as well as those other communications provided for in the applicable legislation on account auditing and standard audit techniques.

In this regard, the Committee has held timely meetings with the Auditor, from which it received punctual and detailed information regarding the auditing services and those non-audit services provided to the Company and its group of companies, in accordance with article 39.7.c of the Regulations and the Spanish accounting and audit regulations.

2. Services provided by the Auditor. The breakdown of services provided by the Auditor to the Company during year 2018 is as follows (amounts expressed in thousands of euros):

<table>
<thead>
<tr>
<th>Concept</th>
<th>Fees (thousands of euros)</th>
</tr>
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<tbody>
<tr>
<td>Audit Services</td>
<td>1,857</td>
</tr>
<tr>
<td>Other verification services</td>
<td>182</td>
</tr>
<tr>
<td>Tax services</td>
<td>214</td>
</tr>
<tr>
<td><strong>Total professional services provided to the Company</strong></td>
<td><strong>2,253</strong></td>
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</tbody>
</table>

The total amount for the services provided by the Auditor to the Company or its consolidated group during year 2018 is equivalent to 2,253 thousand euros, 182 thousand euros of which correspond to other verification services and 214 thousand euros correspond to tax or related services. These amounts are not significant in comparison with the total annual income of the Auditor, considering the average of such annual income for the last 3 years published by the Auditor.
The concept of “Other verification services” includes services relating to the limited review in respect of the six-month statement closed on 30 June, a report over the internal control systems of financial information (ICFR) and certain agreed procedures essentially about subsidies. With regard to the “Tax services”, basically corresponds to services on transfer pricing.

None of the aforementioned non-audit services are included in the prohibited services provided for in Law 22/2015, on Account Auditing (“Ley 22/2015, de 20 de julio, de Auditoría de Cuentas”), and the appointment of the Auditor was based exclusively on its ability to provide an efficient audit and an adequate price in relation to the market, in addition to its significant knowledge of the Company, which ensures a total customization of the services to the Company’s circumstances. The Audit Committee considers that the provision of audit services by the Auditor was not influenced or determined by the provision of non-audit services.

3. Statement of Independence issued by the Auditor itself. Finally, the Audit Committee confirms that it has received from the Auditor written confirmation of its independence from the Company and its group of companies, as well as information about non-audit services, on an individual basis and jointly considered, of whatever class, provided to the Applus group by the Auditor or by any related person or entity, in accordance with the provisions established in Law 22/2015.

In such statement, the Auditor indicates that it has not identified circumstances that, individually or as a whole, could imply a significant threat to its independence and that, therefore, would require the implementation of safeguards measures or that could involve incompatibly causes.

III. Conclusion

The Audit Committee considers that, during year 2018, the Auditor has independently performed its services as the following elements have met:

(i) In the information obtained through the aforementioned channels of communication, the Audit Committee has not identified any aspect that questions the compliance with the applicable audit laws regarding the independence of the Auditor and, in particular, it has not identified aspects of such nature related to the provision of non-audit services, whether considered individually or together;

(ii) The fees are not influenced or determined by the provision of non-audit services, nor are they based in contingencies or conditions distinct from changes in circumstances that serve as the base for the determination of fees, in accordance with the provisions of Law 22/2015;
(iii) The fees for the audit and non-audit services provided do no constitute a significant percentage of the total annual income of the Auditor, considering the average for the last 3 years; and

(iv) The Auditor has confirmed, in writing, that its independence is in accordance with the provisions in Law 22/2015 and the standard auditing techniques provided by the Institute of Accounting and Auditing.

Based on the foregoing information, the Audit Committee concludes that there are no objective reasons to question the independence of the auditor for year 2018.

In Barcelona, on 19 February 2019.