



**Report issued by the Audit Committee on the Independence of the Auditors of Applus Services, S.A. during year 2021.**

## 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 23 February 2022, in compliance with section 4(f) of article 529 quaterdecies of the Spanish Companies Act and article 38.7.c (iii) of the Regulations of the Board of Directors of Applus (the "**Regulations**").

The General Meeting of Shareholders of the Company held on 28 May 2021 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 2021.

## 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 2021 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 several 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 38.7.c of the Regulations and the regulations governing the auditing of accounts.

2. Services provided by the Auditor. The breakdown of the services provided by the Auditor to the Company during the financial year 2021 is as follows (figures expressed in thousands of euros):

Concept	Fees (thousands of euros)
Audit Services	2,135
Other verification services	101
Fiscal services	176
Other services	5
<b>Total Professional services provided to the Company</b>	<b>2,417</b>

The total amount of services provided by the Auditor to the Company or its consolidated group during the financial year 2021 amounts to 2,417 thousand euros, 282 thousand of which relate to non-audit 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.

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, for the provision thereof has been the sole consequence of its effectiveness in these areas and of submitting reasonable offers at reasonable prices 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 having received from the Auditor written confirmation of its independence from the Company and its group of companies, as well (i) as information about additional services of whatever class, on an individual basis and jointly considered, 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 and (ii) a report on the situations that could compromise the independence of the auditor and their analysis whereby it is concluded that there is no risk of lack of independence of the auditor, in accordance with the provisions of Royal Decree 2/202, of 12 January, approving the Regulations for the implementation of 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 2021, 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 not 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 2021.

In Madrid, on 23 February 2022