

REGULATIONS OF THE AUDIT COMMITTEE
OF
APPLUS SERVICES, S.A.



(December 2020 version)

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REGULATIONS OF THE AUDIT COMMITTEE OF APPLUS SERVICES, S.A.

PREAMBLE

Following the principle and recommendations on corporate governance generally accepted in international markets , including in particular those contained in the Technical Guide on Audit Committees of Public-Interest Entities approved by the Securities Market Commission on 27 June 2017, and in view of the practices of Spanish listed companies in this area, these Regulations of the Audit Committee (the "**Audit Committee**" or the "**Committee**" and the "**Regulations**") of APPLUS SERVICES, S.A. (the "**Company**") sets forth the basic rules of organization and functioning of the Audit Committee and the standards of conduct of its members to ensure its correct operation, and to serve as a guide and point of reference for all of its members.

CHAPTER I INTRODUCTION

Article 1. Nature of the Committee

The Audit Committee is a permanent internal informational and consultative body of the Board of Directors of the Company without representative or executive duties, with information, advisory and proposal-making powers within its scope of action and which shall be governed by the provisions set forth in the By-Laws, in the Regulations of the Board of Directors and in these Regulations.

Article 2. Scope

These Regulations are applicable to members of the Audit Committee of the Company, who must be familiar with, comply with, and ensure compliance with, the contents of these Regulations.

Article 3. Interpretation and amendments

3.1. These Regulations supplement the provisions established for the Audit Committee under current corporate legislation, the By-Laws of the Company and the Regulations of the Board of Directors of the Company, and must be interpreted in accordance with general criteria for the interpretation of legal provisions (in essence, taking the spirit and purpose of the same into account), and with principles and recommendations in relation to the corporate governance of listed companies approved by the competent Spanish authorities. The Board of Directors can clarify the contents of

these Regulations.

- 3.2. Approval and amendments to these Regulations shall be approved by the Board of Directors. Amendments to these Regulations may be done at the request of the Audit Committee itself, its Chairman, the Chairman of the Board of Directors or one-third (1/3) of the members of the Board of Directors when, in their opinion, circumstances that render such amendments convenient or necessary exist.

CHAPTER II COMPOSITION OF THE AUDIT COMMITTEE

Article 4. Quantitative and qualitative composition

- 4.1. According to the Regulations of the Board of Directors, the Audit Committee will be comprised by a minimum of three (3) and a maximum of five (5) Directors appointed by the Board of Directors of the Company upon the proposal of the Appointments and Compensations Committee.
- 4.2. All of the members of the Audit Committee will have to meet the condition of Non-Executive Director, the majority being Independent Directors, and they shall be appointed taking into account their knowledge and experience with regard to financial, internal control, accounting, auditing and risk management matters, both financial and non-financial. At least one of them shall have experience in information technology.

For a Director to be regarded as having experience and expertise in accounting, auditing or both, he or she must have:

- i. knowledge of accounting or auditing laws, regulations and standards, or both;
- ii. the ability to evaluate and interpret the application of accounting standards;
- iii. experience of preparing, auditing, analysing or evaluating financial statements of some complexity, comparable to that of the entity itself, or experience of supervising one or more people engaging in those tasks;
- iv. an understanding of the mechanisms of internal control relating to the financial reporting process.

- 4.3. Likewise, all of the members of the Audit Committee as a whole shall have relevant technical knowledge in connection with the sector of activity in which the Company operates.

Article 5. Term of office and reappointment

- 5.1. The Audit Committee members shall be appointed for a term of four (4) years, and may be reappointed, once or several times, for periods of the same duration to the extent that they were re-appointed as Directors.
- 5.2. Committee members who are re-elected as Directors of the Company by resolution of the shareholders at a General Shareholders' Meeting shall continue in their positions on the Committee, without the need for a new election, unless the Board of Directors resolves otherwise.

Article 6. Positions

- 6.1. The Audit Committee will designate a Chairman from among the Independent Directors for a term not exceeding four (4) years, being able to be re-elected after one (1) year as of the end of its term as Chairman, even if he/she continues to hold the office or he/she is re-appointed as member of the Audit Committee. The Chairman must be a Director with sufficient capacity and availability to provide greater dedication to the Committee than the rest of the members thereof.
- 6.2. The Audit Committee shall appoint a Secretary, who may not be a member of said Committee, and who will assist its Chairman and shall provide for the correct operation of the Audit Committee ensuring that the minutes reflect the progress of the meetings and the content of the discussions and decisions taken.

Article 7. Removal of members

The members of the Audit Committee shall be removed from their position:

- i. as a result of their resignation as Directors;
- ii. when they cease to be Non-Executive Directors, even if they continue as Directors of the Company;
- iii. when the Board of Directors so decide.

CHAPTER III
COMPETENCES OF THE AUDIT COMMITTEE

Article 8. Competences of the Audit Committee

- 8.1. The main function of the Audit Committee is to support the Board of Directors in all its tasks of surveillance, through the regular review of the process of preparing the economic and financial information, the monitoring of the function of the internal audit and the conduction of the relationship with the external auditor, watching for its independence.
- 8.2. The Audit Committee shall monitor the internal audit, which shall ensure proper functioning and operation of the information and internal control systems. The person in charge of the internal auditing functions shall submit its annual work plan to the Audit Committee, shall directly inform the Audit Committee of the execution of the annual work plan, including any incidents or scope limitations arising during its implementation, the results and monitoring of its recommendations and, at the end of each year, shall also submit to the Audit Committee an activity report.
- 8.3. Without prejudice to any other duties that are assigned to it, the Audit Committee shall have at least the following duties:
- a) To report the General Shareholders Meeting on the issues raised in relation to those matters within the competence of the Audit Committee, and in particular on the outcome of the audit explaining how the audit has contributed to the integrity of financial reporting and the role the Committee has played throughout this process.
 - b) In relation to the information and internal control systems:
 - i. To monitor the effectiveness of the internal control of the Company, the internal audit, and the risk management systems, as well as to discuss with the external auditor any significant weaknesses in the internal control system detected during the course of the audit, all of which without breaching their independence. For this purpose, the Audit Committee may submit recommendations or proposals that will be considered by the Board of Directors within a specific timeframe.
 - ii. To monitor and to evaluate the preparation and the integrity of the mandatory financial information, reviewing compliance with regulatory requirements, the accurate demarcation of the consolidation perimeter and the correct application of accounting

principles.

- iii. To monitor the independence and efficacy of the internal audit function; propose the selection, appointment, re-appointment and removal of the head of the internal audit; propose the department's budget; approve the priorities and annual work plan of the internal audit area, ensuring that it focuses primarily on the main risks the Company is exposed to (including reputational risk); receive regular information on its activities; and verify that the senior management are acting on the findings and recommendations of their reports.
- iv. To analyse financial and accounting irregularities with potentially serious implications that may have been reported through the mechanism provided in section 40.6.viii.of the Regulations of the Board of Directors.
- v. To monitor and to evaluate the control and management systems of the financial and non-financial risks the Company and the Applus+ Group are exposed to, including operational, technological, legal, social, environmental, political and reputational risks.
- vi. Generally, to monitor that the policies and systems related to internal control are applied effectively in practise.

c) In respect of the external auditor:

- i. To make recommendations to the Board of Directors for the selection, appointment, re-appointment and removal of the external auditor and the conditions of its engagement, being held fully responsible for the selection process, in accordance with the provisions set forth in articles 16, section 2, 3 and 5, and 17.5 of Regulation (EU) N° 537/2014, of 16 April.
- ii. To gather regularly information from the external auditor on the audit programme, its implementation and the results of its implementation, as well as verify that the senior management are acting on its recommendations.
- iii. To monitor the independence of the external auditor, to which end, the Company shall:

- Notify any change of auditor to the CNMV, accompanied by a statement of any disagreements arising with the outgoing auditor and, should this be the case, their content.
 - Ensure that the Company and the auditor comply with current regulations on the provision of non-audit services, the limits on the auditor's business concentration, the regulations referring to the requirement to rotate the auditor issuing the audit report, and in general, any other provisions established in order to ensure the independence of the auditors.
 - The Audit Committee shall issue a report annually, in which it shall express its opinion on whether the auditors' independence is compromised. This report shall contain in any case a reasoned assessment of each and every one of the provision of additional services, other than the legal audit, provided by the auditors to the Company or to any entity associated with the company, whether directly or indirectly.
 - To this end, the Audit Committee shall receive, on a yearly basis, the auditors' written confirmation of their independence in respect of the Company, and any of its associated entities, whether directly or indirectly, as well as detailed and individualized information on additional services of any kind that they have provided to the Company or any of its associated entities, whether directly or indirectly, as well as the fees received from such entities.
 - In the event that the external auditor withdraws, the circumstances motivating this withdrawal shall be examined.
- iv. With respect to the Applus+ Group, the Audit Committee shall encourage that the Group auditor also carries out the audits of the companies of the Group.
- v. To establish the appropriate relationships with the external auditor to receive information on any issues that could be a threat to their independence, to be considered by the Audit Committee, when appropriate, the authorisation of services other than those prohibited under the terms set out in articles 5, section 4 and 6.2.b) of Regulation (EU) N° 537/2014, of 16 April, and as provided in the 3rd section of chapter IV of Title I of Law 22/2015, of 20 July, on auditing, regarding the independence regime, as

well as other communications provided for in the legislation on auditing of the accounts and in the auditing standards.

- d) In relation with other duties, it corresponds to the Audit Committee:
- i. To report during the General Meeting of Shareholders on the matters raised therein by shareholders which fall under its scope of responsibility.
 - ii. To monitor the process of preparing the annual accounts and management reports, individual and consolidated, for their formulation by the Board of Directors in accordance with the Spanish Companies Act.
 - iii. To report to the Board of Directors, for its formulation in accordance with the Spanish Companies Act, on the correctness and reliability of the annual statements and management reports, individual and consolidated, and the periodic financial information disseminated to the markets.
 - iv. To prepare reports on the proposals to modify the Regulations of the Board of Directors and these Regulations.
 - v. To decide what is appropriate in relation with rights to information of the Directors who attend the Audit Committee, in accordance with the provisions of Article 25.3 of the Regulations of the Board of Directors.
 - vi. To issue the reports and the proposals that are requested by the Board of Directors and by its Chairman and those which it deems pertinent for the optimum fulfilment of their duties.
 - vii. To report, where necessary, on business opportunities or the use of assets previously evaluated and discarded by the Applus+ Group over which a Director takes advantage in its own benefit.
 - viii. To monitor compliance with internal codes of conduct and, in particular, with the Regulations of the Board of Directors and with these Regulations under the terms provided therein.
 - ix. To report to the Board of Directors, prior to its adoption of the corresponding decisions, on the following subjects:

- The financial information that the Company must periodically make public as a listed company. The Audit Committee must ensure that these interim statements are formulated using the same accounting criteria as the annual ones and, to that end, consider if a limited review from the external auditor is required.
- The creation or acquisition of holdings in special purpose entities or those established in countries or territories which are considered tax havens, as well as any other transactions or operations of an analogous nature, which, due to their complexity, might diminish the transparency of the Applus+ Group.
- The preparation of a report on all those transactions that have the condition of Related-Party Transactions, as provided for under article 7.2.h) of the Regulations of the Board of Directors.

CHAPTER IV

RIGHTS AND DUTIES OF THE AUDIT COMMITTEE MEMBERS

Article 9. Faculties of information, participation and assistance of experts

- 9.1 The Audit Committee will have access to the information and documentation necessary to carry out its duties.
- 9.2. In order to promote a diversity of opinions that enriches the analysis and proposals of the Committee, the Chairman of the Committee shall ensure that all of the members freely participate in the deliberations, without being affected by internal or third-party pressures, and shall encourage constructive dialogue among them, promoting free expression and a critical attitude.

To properly carry out its duties, the Chairman of the Committee shall promote the establishment of an effective and periodic channel of communication, which shall also involve the other members of the Committee to the extent deemed appropriate, with the management team, with the internal audit area and with the auditor.

The Chairman of the Committee shall channel and provide the information and documentation required to the other members of the Committee sufficiently in advance of each meeting so that they can properly analyse it and

prepare for the meeting.

- 9.3. In order for the Audit Committee to best fulfil its duties, it may seek advisory services from external professionals, with regard to aspects of a technical or a particularly important nature in order to ensure the proper alignment of interests, for the purpose of which the provisions set forth in Article 24 of the Regulations of the Board of Directors shall apply and bearing in mind any possible conflict of interest when hiring said expert.

Article 10. General duties of the Audit Committee Members

- 10.1. Committee members must act with independence of judgement and action with respect to the rest of the organisation and perform their work with the utmost diligence and professional competence. In particular, attendance at meetings of the Committee shall be preceded by the sufficient dedication of its members to analyse and evaluate the information received.
- 10.2. In exercising their powers, the members of the Committee shall comply with the provisions of these Regulations and applicable law on professional scepticism and critical attitude regarding the conclusions reached by the Executive Directors and members of senior management of the Company, acknowledging the arguments for and against, and with each of the members, and the Committee as a whole, forming their and its own position.
- 10.3. Committee members are subject as such to all of the duties of a Director set forth in the Regulations of the Board of Directors, to the extent they are applicable to the responsibilities discharged by the Committee.

Article 11. Evaluation of the operation of the Committee

- 11.1. Within the framework of the annual evaluation provided for in the Regulations of the Board of Directors, the Committee shall independently evaluate the performance thereof in order to strengthen the operation thereof and improve planning for the next financial year, for which purpose it shall ask the opinion of the other Directors.
- 11.2. In the interest of greater transparency, the report on the functioning of the Committee referred to under article 18.3 of these Regulations shall state the extent to which the evaluation has caused significant changes in the organisation and procedures of the Committee.

CHAPTER V
OPERATION OF THE AUDIT COMMITTEE

Article 12. Annual Work Plan

12.1. Before the beginning of each financial year, the Committee shall approve an annual work plan that contemplates at least the following aspects:

- i. The specific goals established for the financial year relating to each of the competences of the Committee, especially those that might be new or relate to significant issues.
- ii. Issues that should be dealt with on a recurring or one-time basis during the financial year.
- iii. The planning of an annual calendar of meetings ensuring that there are at least four (4) meetings per year and that they are held on days prior to the meetings of the Board of Directors.

The calendar shall be prepared in accordance with the time that is to be dedicated to the various functions of the Audit Committee and shall take into account the calendar of meetings of the Board and of General Meetings so as to prepare, as appropriate, any reports to be produced on the matters to be dealt by those bodies and the Committee's own activity report.

The proposed calendar shall include the tentative agendas and any appearances that may be deemed necessary. Likewise, where appropriate, the calendar shall be supplemented with the scheduling of preparatory work sessions or meetings on specific issues.

- iv. The planning of the training deemed appropriate for the proper performance of the duties thereof.

12.2. This planning shall take into account that the members of the Committee have responsibilities, mainly of supervision and advice, and should not intervene in the performance or management of matters within the authority of the Company's management.

Article 13. Meetings

13.1. The Audit Committee will meet each time its Chairman convenes it, or at the request of two (2) of its members, and at least every quarter upon the

occasion of each date of publication of annual or interim financial information.

The meetings celebrated upon the occasion of the publication of said financial information shall be attended by the director of the internal audit area, and by the auditor when it issues a review report. At least a portion of said meetings with the auditor shall take place without the presence of the Company's management team, so that the members can discuss among themselves specific issues that arise during the reviews.

- 13.2. Meetings shall be planned by the Chairman of the Audit Committee and notified to the Secretary of the Committee so that members receive the documentation sufficiently in advance.

Article 14. Attendance of third parties

- 14.1. The members of the Audit Committee may be assisted, during the sitting of its sessions, by individuals who, in the capacity of advisors, they consider suitable.

Such advisors will attend the meeting with voice, but without vote, and only to address the specific items on the agenda for the purpose of which they were called to attend.

In any case, the Chairman of the Committee shall evaluate the suitability of the appearances requested based on the matters to be discussed, the powers of the Committee, the identity of the person whose attendance is requested and the meeting schedules of the corporate decision-making bodies from time to time in effect.

- 14.2. Any member of the management team and of the Applus+ Group personnel who are required for such a purpose will be required to attend the sessions of the Audit Committee and to provide their cooperation and access to the information which they possess, even ordering that employees appear before the Committee without any senior manager being in attendance. The Audit Committee may also require that the Company's auditors attend its sessions, without in any case being invited to participate in the meeting when the Audit committee is discussing the decision to be taken.

Article 15. Call to meetings

- 15.1. The Secretary of the Committee shall, by order of the Committee's Chairman, call the Committee to meeting at least sufficiently in advance, except

in the case of urgent meetings.

- 15.2. The call to meeting shall be done by any means allowing its receipt and shall include the agenda for the meeting, the venue or the system to hold the meeting and all the necessary documentation to prepare for it, which in any event shall be made available to the Members of the Committee sufficiently in advance.
- 15.3. No prior call to a meeting of the Committee shall be required when all of its members are present and unanimously agree to the holding of the meeting and to the items of the agenda to be dealt with.

Article 16. Venue

- 16.1. Meetings of the Committee shall be held in person at the venue designated in the call to meeting, without prejudice of the possibility that one or several members of the Committee may attend the meeting through any of the systems referred to under the following section.
- 16.2. Meetings of the Committee may be held through multi-conference call, video conference or any other similar system that permit the recognition and identification of the attendees, the permanent communication among them and the participation in the meeting and the casting of votes, all in real time, which meeting shall be deemed to be held at the registered office.

Article 17. Constitution and meeting positions

- 17.1. A valid quorum for Committee meetings shall be established with the attendance, in person or by proxy, of a majority of its members.
- 17.2. The Chairman of the Committee shall preside over the meeting. In the event of the vacancy, illness, incapacity or absence of the Chairman of the Committee, the meeting shall be chaired by the Director having the longest length of service on the Committee, and if equal lengths of service, by the oldest.
- 17.3. The Secretary of the Committee shall act as Secretary for the meeting. In the event of vacancy, illness, incapacity or absence of the Secretary of the Committee, the person appointed by the Committee for such purpose shall act as Secretary.

Article 18. Resolutions

- 18.1. Resolutions of the Committee shall be adopted by an absolute majority of the votes of the members present at the meeting in person or by proxy. In the event of a tie, the Chairman of the Committee shall have the tie-breaking vote. Likewise, voting by written procedure in lieu of a meeting will be valid if no Committee member objects to such procedure.
- 18.2. For each meeting the Secretary or person acting on its behalf shall issue the minutes of the meeting, which shall be approved by the attending Committee members, signed by the Secretary and the Chairman and entered in a book of minutes. A copy of the minutes shall be made available to all the members of the Board of Directors.
- 18.3. The Chairman of the Audit Committee in the first plenary session of the Board of Directors subsequent to the meeting of the Audit Committee will give an account of its activity and will answer for the work performed. Annually, the Audit Committee will put forward a report on its functioning to the Board of Directors, with the content set forth in article 19.3 of these Regulations.

CHAPTER VI RELATIONSHIPS OF THE AUDIT COMMITTEE

Article 19. Relationships with the General Shareholders' Meeting

- 19.1. The Committee shall report to the shareholders at the General Shareholders' Meeting with respect to the matters raised therein by the shareholders on matters within its purview, and particularly with respect to the results of the audit of the annual accounts, explaining how it has contributed to the integrity of the financial information and the role that the Committee has played in such process.
- 19.2. The Audit Committee shall clearly explain at the general shareholders' meeting its opinion regarding the scope and content of any qualification included by the Company's auditor in his/her audit report. Likewise, at the time of the publication of the general shareholders' meeting call, a summary of that opinion along with the rest of proposals and reports of the Board shall be made available to the shareholders.
- 19.3. On the occasion of the call to the Annual General Shareholders' Meeting, the report on the functioning of the Committee during the preceding finan-

cial year shall be made available to the shareholders and the other stakeholders. Such report must contain at least the following aspects:

- i. Description of the regulation of the Committee.
- ii. Composition of the Committee during the financial year, including the classification and seniority of each of the members thereof, with a reference to the information about them contained in the Company's corporate web page.
- iii. Meetings held during the financial year and number of attendees, including whether non-members of the Committee have been invited.
- iv. Number of meetings held with the internal auditor and with the external auditor.
- v. Significant activities during the period (reporting those that have been performed with the assistance of external experts) relating to:
 - a. financial and related non-financial information and the mechanisms associated with internal control;
 - b. risk management and control;
 - c. the internal audit area;
 - d. the auditor;
 - e. follow-up on the action plans of the Committee; and
 - f. the nature and scope of any communications with the regulators.
- vi. Other duties and tasks performed during the financial year by the Committee.
- vii. Evaluation of the operation and performance of the Committee, as well as of the methods used to assess the effectiveness thereof.
- viii. Information regarding the Committee's opinion on the independence of the auditor.

- ix. Independence and conflicts of interest of external advisors, experts and consultants.
- x. Information regarding which domestic or international practical guides on audit committees are being followed, if any, and to what extent.

Article 20. Relationships with the Board of Directors

The Chairman of the Committee shall inform the Board of Directors, at the next meeting thereof following the meetings of the Committee, of the matters dealt with and the resolutions adopted during its meetings.

Article 21. Relationships with the internal audit area

- 21.1. The Committee shall guide and supervise the internal audit area ensuring the good operation of the internal control and information systems. The internal audit area will functionally report to the Chairman of the Committee.
- 21.2. The Committee shall ensure that the members of the internal audit area have access to the documentation and to the staff necessary for the performance of its duties in accordance with the corporate governance policy and that appropriate methods of investigation are provided to them, without impediment.
- 21.3. The Committee shall report on and propose to the Board the appointment and the removal of the head of the internal audit area. Likewise, the Committee must ensure that the internal audit staff profiles are suitable and that they can work objectively and independently.
- 21.4. Likewise, pursuant to Article 8.3b(iii) of these Regulations, the Committee shall make a proposal for approval to the Board of the priorities and annual work plan of the internal audit area, ensuring that it focuses primarily on the main risks the Company is exposed to (including reputational risk), and shall follow up the recommendations thereof. For such purpose, the head of the internal audit area shall directly inform the Committee of any incidents occurring during the execution of its annual work plan and shall submit to the Committee an activities report at the end of each financial year.
- 21.5. The Committee shall verify that such annual work plan has taken into account the principal financial and non-financial risk areas of the businesses,

and that the responsibilities thereof have been clearly identified and determined for proper coordination with any other assurance functions, like the risk management and control, financial information control, compliance and external audit units.

Furthermore, apart from identifying the audit objectives and the work to be performed, the approval by the Committee of the annual internal audit plan must include approval of the resources necessary for the implementation thereof, both human (internal and external) and financial and technological.

21.6. The Committee shall monitor the annual work plan to verify at least the following:

- i. That the principal risk areas of the businesses identified in the plan are properly covered in practice. This shall include the supervision of internal controls on the method for calculating alternative performance measures that the Company uses in its periodic reports.
- ii. That there is appropriate coordination with other assurance functions like risk control and management, as well as with the external auditor.
- iii. That there is an availability of the resources initially approved, in terms of staff as well as technological and financial resources, including the hiring or use of experts for those audits requiring special qualifications.
- iv. That the head of the internal audit area has effective and direct access to the Committee.
- v. That all significant changes in the plan are properly communicated to the Committee.
- vi. That the conclusions reached by the internal audit area are appropriate, that the action plans contained in the various reports are being implemented as agreed and within the timetable provided, and that the Committee is timely informed regarding the progress thereof.
- vii. That any differences that may have arisen with the Company's senior management have been resolved, or otherwise have been submitted for the consideration of the Committee.

- viii. That the conclusions of its reports, prepared on the basis of the annual plan or other specific requests that may have been made or approved by the Committee, are submitted with the frequency provided for. Said conclusions must include both the weaknesses or irregularities detected, as well as the action plans for resolving them and the monitoring of the implementation thereof.

Article 22. Relationships with the auditors

- 22.1. The Committee's relations with the Company's auditor shall respect the independence thereof, in accordance with the provisions of these Regulations.
- 22.2. Pursuant to Article 8.3c(i) of these Regulations, the Committee shall propose to the Board of Directors, for submission of the proposal to the shareholders at a General Shareholders' Meeting, the selection, appointment, re-election and replacement of the Company's auditor. In addition, the Committee shall make a proposal to the Board of Directors regarding the contractual terms under which the auditor should be hired.
- 22.3. The Committee shall refrain from proposing to the Board of Directors, and in turn, this latter shall refrain from submitting to the General Meeting of Shareholders the appointment as statutory auditor of any audit firm which is affected by any incompatibility pursuant to the laws on statutory audit, as well as of any audit firm where the fees that the Company intends to pay on all grounds are in excess of the limits set by the laws on statutory audit.
- 22.4. The Committee shall regularly receive from the statutory auditor information regarding the audit plan and the results of its implementation, follow up on the recommendations proposed by the statutory auditor and may request its collaboration whenever this is deemed necessary.
- 22.5. The Committee shall request from the statutory auditor a statement of independence of the firm as a whole and of the team members who participate in the process of auditing the financial statements of the Applus+ Group, as well as detailed and separate information on additional non-audit services of any kind rendered by statutory auditors or by persons related thereto pursuant to the provisions of the regulations on statutory audit. In addition, the Committee shall oversee the enforcement of the internal procedures on quality assurance and independence safeguarding implemented by the statutory auditor.
- 22.6. The Committee must authorise any hiring of the auditor for any non-audit

services prior to the approval thereof by the relevant body.

22.7. The Committee shall receive information on the hiring by any of the companies of the Applus+ Group of professionals coming from any of the Applus+ Group's audit firms.

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