

REPORT ON THE INDEPENDENCE OF THE AUDITOR OF CIE AUTOMOTIVE S.A. FOR THE 2025 FINANCIAL YEAR**I.- Introduction**

In accordance with the provisions of section 4 (f) of article 529 quarter of the Capital Companies Act (the "Capital Companies Act"), introduced by Law 31/2014, of 3 December, amending the Capital Companies Act for the improvement of corporate governance, and by virtue of the provisions of article 3(j) of the Regulations of the Audit and Compliance Committee of the Board of Directors of the Board of Directors, Administration of CIE AUTOMOTIVE, S.A. (hereinafter "CIE Automotive" or the "Company") in relation to the functions of the Audit and Compliance Committee, it is established that a report will be issued annually, prior to the issuance of the audit report, in which an opinion on the independence of the external auditors will be expressed.

The aforementioned report must pronounce, in any case, on the assessment of the provision of additional services, considered individually and as a whole, other than the statutory audit and in relation to the independence regime

or with the regulations governing auditing, provided by the aforementioned auditors or by the persons or entities linked to them, in accordance with the provisions of the Law on Auditing of Accounts and its implementing regulations.

Consequently, the Audit and Compliance Committee issues this report, which will be published on CIE Automotive's website well in advance of the holding of its Ordinary General Shareholders' Meeting, in accordance with the provisions of Recommendation No. 6 of the Spanish Code of Good Governance of Listed Companies.

II.- Analysis of the independence of external auditors

The Ordinary General Meeting of Shareholders of CIE Automotive held on 28 April 2022 appointed KPMG Auditores, S.L. ("KPMG") as auditors of the Company and its consolidated Group to carry out the audit of the Company's individual and consolidated annual accounts for the financial years 2023, 2024 and 2025.

In order to guarantee the independence of the external auditor, the Audit and Compliance Committee has supervised during the 2025 financial year, compliance with the current rules on the provision of services other than those of auditing accounts, proceeding to the authorisation of services other than those prohibited in accordance with current regulations. all as detailed and individualized in Annex 1 to this report.

Annex 2 details, within the framework of the report issued by KPMG Auditores, S.L. the fees accrued by the Company and Dependent Companies, directly or indirectly, broken down by concept.

This report is based on the document submitted to the Audit and Compliance Committee and prepared by the Company's external auditors, which is attached as Appendix 2, which contains written confirmation of its independence from the Company and its subsidiaries, as well as information on audit services and non-audit services. provided to said entities by the aforementioned auditors or by the persons or entities linked to them, in accordance with the provisions of the Law on Auditing of Accounts.

This declaration of independence shows that the auditor has not identified circumstances that could lead to incompatibility. Those that pose significant threats have been eliminated or reduced to an acceptably low degree through the application of the necessary safeguards.

III.- Conclusions

In view of the information available to it, the Company's Audit and Compliance Committee has not identified aspects that call into question compliance with the regulations in force in Spain for the activity of auditing accounts in terms of auditor independence and, in particular, the Committee confirms that no aspects of this nature have been identified that could call into question the independence of the external auditor.

In Bilbao, 25 February 2026

Detailed information on the service subject to authorisation.	Date on which the provision of the service subject to authorisation was approved.	Date on which the provision of the service subject to authorisation was carried out.	Description of the documents on which the audit committee relied to authorise the provision of the service subject to authorisation, as well as background information analysed.	Nature and description of the service subject to authorisation, its economic conditions and the timetable for its provision, as and as they were consigned in the proposal to the audit commission.	How the audit committee assessed the threats to independence and the safeguards applied to each additional services under European Regulation 2014/537, Article 22b of Directive 2006/43/EC y Articles 39 to 42 of Law 22/2015, on Auditing of Accounts.
Loans to Society					
Report on procedures for reviewing the information relating to the Financial Information Control System broken down in the Company's Annual Corporate Governance Report.	October 2025.	October 2025 as of February 2026.	Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.	The description of the service is the one that appears in the first column. The commission's fees were budgeted by and amounted to 6,500 euros. The proposed calendar coincided with the dates on which it was carried out to carry out the provision of the service subject to authorisation.	The Audit and Compliance Committee took into consideration, in particular, the non-materiality of the budgeted fees for the engagement in relation to the fees for audit services. The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained. It is a work of general use in the context of listed entities and allowed by the Law on Auditing of Accounts. In particular, it was considered that the group designates a person formed as a contact and responsible for the decisions to be taken, so that in no case are managerial functions carried out by the auditor. In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.

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Issuance of a report on agreed procedures on compliance with certain financial ratios on the Group's syndicated financing.	July 2025.	First half of 2025.	Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.	The description of the service is the one that appears in the first column. The commission's fees were budgeted by and amounted to 6,500 euros. The proposed calendar coincided with the dates on which it was carried out to carry out the provision of the service subject to authorisation.	The Audit and Compliance Committee took into consideration, in particular, the non-materiality of the budgeted fees for the engagement in relation to the fees for audit services. Likewise, the Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures implemented to provide reasonable assurance of maintaining its independence and the fact that the data is the company's own and that only review of documentation provided would be carried out applying the principles of ISRS 400. In particular, it was considered that the group designates a person formed as a contact and responsible for the decisions to be taken, so that in no case are managerial functions carried out by the auditor. In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.

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Other companies in the group: CIE Automotive India Limited and its subsidiary CIE Galfor SAU					
Preparation of limited revisions to financial statements for the periods ended March 31, 2025, June 30, 2025, and September 30, 2025	As it is a subsidiary audit service, specific approval from the Commission is not required, as the subsidiary audit service is approved in the audit planning at the October and December meetings of each financial year.	FY2025	Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.	Assistance in the preparation of limited revisions to financial statements for the periods ended March 31, 2025, June 30, 2025, and September 30, 2025. The commission's fees amounted to 78,674 euros. The proposed calendar coincided with the dates on which it was carried out to carry out the provision of the service subject to authorisation.	The Audit and Compliance Committee took into consideration, mainly, the content of the services. The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained. In particular, it was considered that the group designates a person formed as a contact and responsible for the decisions to be taken, so that in no case are managerial functions carried out by the auditor. In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.

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Other group companies: Metalcastello SpA and Somaschini SpA					
Issuance of audit report of expenses of R+D.	July 2025	FY2025	Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.	The auditor must issue a certificate of information on the annex "Research and Development" in order to verify R +D expenditure in the context of the justification of a tax credit. The commission's fees were budgeted for and amounted to 2,500 euros. The proposed calendar coincided with the dates on which it was carried out to carry out the provision of the service subject to authorisation.	The Audit and Compliance Committee took into consideration, in particular, the non-materiality of the budgeted fees for the engagement in relation to the fees for audit services. The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained. In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.

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Audit procedures on specific financial information to obtain the economic tax benefits provided for in Italian tax legislation as of December 31, 2024.	July 2025	FY2025	Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.	The auditor must issue a certificate of information on the annex "Research and Development" in order to verify R +D expenditure in the context of the justification of a tax credit. The commission's fees were budgeted for and amounted to 2,538 euros. The proposed calendar coincided with the dates on which it was carried out to carry out the provision of the service subject to authorisation.	The Audit and Compliance Committee took into consideration, in particular, the non-materiality of the budgeted fees for the engagement in relation to the fees for audit services. The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained. In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.

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Other group companies: Golde Pune Automotive India Pvt Ltd and Golde Bengluru India Pvt Ltd					
Audit procedure on tax accounts for the period between 1 April 2024 and 31 March 2025.	February 2025	2024/25 financial year	Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.	Assistance in the review of corporate tax returns and in the calculation of the tax due. The commission's fees were budgeted for and amounted to 14,210 euros. The proposed calendar coincided with the dates on which it was carried out to carry out the provision of the service subject to authorisation.	The Audit and Compliance Committee took into consideration, mainly, the content of the services. The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained. In particular, it was considered that the group designates a person formed as a contact and responsible for the decisions to be taken, so that in no case are managerial functions carried out by the auditor. In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.

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Other group companies: CIE Aluminium Casting India / CIE Automotive India Ltd					
Certificates required from the company's local auditor	February 2025	2024/25 financial year	Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.	Assistance in the review of corporate tax returns and in the calculation of the tax due. The commission's fees were budgeted for and amounted to 57,347 euros. The proposed calendar coincided with the dates on which it was carried out to carry out the provision of the service subject to authorisation.	The Audit and Compliance Committee took into consideration, mainly, the content of the services. The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained. In particular, it was considered that the group designates a person formed as a contact and responsible for the decisions to be taken, so that in no case are managerial functions carried out by the auditor. In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.

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Other companies of the group: Automotive Mexico Body Systems S.de R.L. de C.V					
Tax certification on compliance with social security obligations and the housing fund	July 2025	FY2025	Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.	Assistance in the review of corporate tax returns and in the calculation of the tax due. The commission's fees were budgeted for and amounted to 2,994 euros. The proposed calendar coincided with the dates on which it was carried out to carry out the provision of the service subject to authorisation.	The Audit and Compliance Committee took into consideration, mainly, the content of the services. The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained. In particular, it was considered that the group designates a person formed as a contact and responsible for the decisions to be taken, so that in no case are managerial functions carried out by the auditor. In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.

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Other companies in the group: Gameko Fabricación de componentes S.A.					
Agreed procedures on raw material cost increases	July 2024	FY2025	Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.	Assistance in the preparation of documentation related to the increase in the cost of raw materials. The commission's fees were budgeted for and amounted to 6,800 euros. The proposed calendar coincided with the dates on which it was carried out to carry out the provision of the service subject to authorisation.	The Audit and Compliance Committee took into consideration, mainly, the content of the services. The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained. In particular, it was considered that the group designates a person formed as a contact and responsible for the decisions to be taken, so that in no case are managerial functions carried out by the auditor. In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.



ANNEX 2

**Declaration of independence issued by the external auditors of CIE AUTOMOTIVE, S.A.
and subsidiaries**



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CIE Automotive, S.A.
Alameda Mazarredo 69, 8º
48009 Bilbao
(Vizcaya)

Nuestra ref.: 2026f23cILL

A la atención de:
Comisión de Auditoría

25 de febrero de 2026

Muy señores nuestros:

Con fecha 28 de abril de 2022 fuimos nombrados auditores de las cuentas anuales individuales y consolidadas de CIE Automotive, S.A. (en adelante 'CIE Automotive' o 'la Sociedad') y sus sociedades dependientes (en adelante 'el Grupo') para los ejercicios terminados del 31 de diciembre de 2023 al 2025.

En relación con este nombramiento como auditores y según lo requerido por la Norma Técnica de Auditoría (NIA-ES) 260 (Revisada) de "Comunicación con los responsables del gobierno de la entidad", para Entidades de Interés Público (EIP) que, a los efectos exclusivos de lo dispuesto en la normativa reguladora de la actividad de auditoría de cuentas, se definen en el artículo 3.5 de la Ley 22/2015, de 20 de julio, de Auditoría de Cuentas (LAC) y en el artículo 8.1 del Reglamento de desarrollo de la Ley 22/2015, de 20 de julio, de Auditoría de Cuentas (RLAC), aprobado por el Real Decreto 2/2021, de 12 de enero y el Código de Ética de IESBA (International Ethics Standards Board for Accountants) y considerando lo establecido en el artículo 529 quaterdecies.4.e) del texto refundido de la Ley de Sociedades de Capital (TRLSC), aprobado por Real Decreto legislativo 1/2010, de 2 de julio (modificado por la disposición final cuarta de la Ley 22/2015, de 20 de julio, de Auditoría de Cuentas (LAC)) y lo establecido en el artículo 80 del RLAC, les confirmamos que:

- El equipo del encargo de auditoría, KPMG Auditores S.L. y, en su caso, otras personas pertenecientes a la firma de auditoría y, cuando proceda, otras firmas de la red, con las extensiones que les son aplicables, han cumplido con los requerimientos de independencia aplicables de acuerdo con lo establecido en la LAC y el Reglamento (UE) nº 537/2014, de 16 de abril.



- A continuación, se detallan los honorarios cargados a la entidad y a sus entidades vinculadas, desglosados por concepto, tanto por servicios de auditoría como por servicios distintos de la auditoría, durante el ejercicio finalizado el 31 de diciembre de 2025 por KPMG Auditores S.L. y otras firmas de su misma red, para facilitarles la evaluación de estos en el marco de nuestra independencia:

	CIE Automotive, S.A.	Entidades vinculadas a CIE Automotive, S.A.	Accionistas de CIE Automotive, S.A.	Total
Servicios de auditoría	179.458	1.273.687	74.715	1.527.860
Otros servicios relacionados con la auditoría	13.000	176.697	9.645	199.342
Total servicios de auditoría y relacionados	192.458	1.450.384	84.360	1.727.202
Servicios fiscales	-	507	-	507
Otros servicios	253.495	-	13.455	266.950
Total servicios profesionales	445.953	1.450.891	97.815	1.994.659

En el epígrafe “**Servicios de auditoría**” se incluyen tanto los honorarios de trabajos de auditoría sujetos a la Ley de Auditoría de Cuentas, como los honorarios cargados a entidades vinculadas a la Sociedad por la realización de la auditoría legal aplicable en cada país.

El detalle de servicios incluidos en el epígrafe “**Otros servicios relacionados con la auditoría**” es como sigue:

Servicio	Sociedad	CIE Automotive, S.A. (la Sociedad)	Entidades controladas por CIE Automotive, S.A.	Accionistas de CIE Automotive, S.A.	De los cuales sujetos a preaprobación de la CA
Procedimientos acordados sobre los indicadores financieros (covenants)	CIE Automotive SA	6.500	-	-	6.500
Procedimientos acordados sobre los indicadores relativos al Sistema de Control Interno.	CIE Automotive SA	6.500	-	-	6.500
Procedimientos acordados sobre el aumento en el coste de las materias primas.	Gameko Fabricación de componentes SA	-	6.800	-	6.800
Revisiones limitadas para los períodos terminados a 31 de marzo de 2025, 30 de junio de 2025 y 31 de septiembre de 2025.	CIE GALFOR SAU	-	33.000	-	33.000
Certificación de la declaración fiscal anual (Modello Redditi / Modello IRAP / Modello 770) de 2025 requerida al auditor de cuentas	Somaschini S.p.A	-	2.251	-	2.251



Certificación de la declaración fiscal anual (Modello Redditi / Modelo IRAP / Modelo 770) de 2025 requerida al auditor de cuentas	Metalcastello S.p.A	-	2.558	-	2.558
Auditoría realizada de conformidad con la ISA 805 revisada sobre información financiera específica a 31 de diciembre de 2024 para la declaración del Valor Añadido Bruto 2024.	Metalcastello S.p.A	-	2.538	-	2.538
Certificados requeridos al auditor local de la entidad.	Golde Pune Automotive India Private Ltd.	-	14.210	-	14.210
Procedimientos de auditoría sobre cuentas fiscales para el periodo del 1 de abril de 2024 hasta el 31 de marzo de 2025 (Form 3CB/3CD).	Golde Pune Automotive India Private Ltd.	-	6.661	-	6.661
Procedimientos de auditoría sobre cuentas fiscales para el periodo del 1 de abril de 2024 hasta el 31 de marzo de 2025 (Form 3CB/3CD).	GOLDE BENGALURU INDIA PVT Ltd.	-	2.664	-	2.664
Certificados requeridos al auditor local de la entidad	CIE Automotive India Limited	-	52.272	-	52.272
Certificados requeridos al auditor local de la entidad	CIE ALUMINIUM CASTING INDIA LIMITED	-	5.075	-	5.075
Revisión limitada de los resultados financieros consolidados e individuales correspondientes al trimestre que finaliza el 31 de marzo de 2025, 30 de junio de 2025 y 30 de septiembre de 2025.	CIE Automotive India Limited	-	45.674	-	45.674
Certificación fiscal sobre el cumplimiento de obligaciones con la Seguridad Social y el Fondo de Vivienda.	Automotive Mexico Body Systems, S. de R.L. de C.V.	-	2.994	-	2.994
Procedimientos acordados sobre los indicadores relativos al Sistema de Control Interno	Corporación Financiera Alba, SA	-	-	4.480	-
Traducción de las Cuentas Anuales Consolidadas formuladas y auditadas	Corporación Financiera Alba, SA	-	-	5.165	-
Total Otros servicios relacionados con la auditoría		13.000	176.697	9.645	189.697

The services provided to the entity and its related entities included in the heading "Other audit-related services" are not required to be provided by the auditor but it is common practice for them to be provided by the auditor, among those who This includes the provision of standards-based verification services defined (assurance, agreed procedures, or standards established in local regulations) whose implementation is in accordance with regulatory requirements or the best market practices. In relation to these services, we confirm that:

- These are not services prohibited by Article 5.1 or Article 5.5 of the RUE (as provided to entities linked by a domiciled control relationship within or outside the European Union, respectively). Regarding services provided to related entities without a relationship of control, as it is not applicable the prohibitions of art. 5.1 of the RUE, the analysis of threats and safeguards based on the extensions of Articles 14 and 15 of the LAC.
- We do not participate in the decision-making process of the entities contractors of the services.
- Based on the content and regulation of the services, none is identified threat to the independence of auditors.

The heading "Tax services" includes fees for the following Services:

Tax services provided to entities related by a relationship other than Control

1. Tax advisory and tax compliance services in relation to tax on companies loaned to AMPIN Energy C&I Thirty One Private Limited and AMPIN Energy C&I Thirty Two Private Limited, entities linked by a relationship other than control and domiciled in India (507 euros). As the prohibitions of article 5.1 of the RUE, the analysis of threats and safeguards based on the extensions of Articles 14 and 15 of the LAC. In relation to this service, we confirm that:

- We do not participate in the decision-making process of the audited entity.
- To the extent that our work consists of advising the contracting entities of the service in general matters, always from the tax perspective, which does not depend on accounting treatment and which is not intended as a basis for the preparation of financial statements and other accounting documents, no threat of self-revision is identified significant. Likewise, in the assistance service in the preparation of the corporate income tax returns, these documents are not available in the intended to serve as a basis for the preparation of the financial statements and the service is solely intended to comply with the requirements that are applicable.
- In relation to the volume of fees for the services, to the extent that that they are not significant for any of the parties, identifies threats of significant self-interest or intimidation.

Under the heading "Other services" the fees for the following are included

Services:

Other services provided to the Entity

1. Independent review services on non-financial information included in the Non-Financial Information Statement (NFIS) and Sustainability Information for the years 2024 and 2025 under the ISAE 3000 standard of CIE Automotive, S.A. (253,495 euros). In relation to this service, we confirm that:

- It is not a service prohibited by article 5.1 of the RUE.
- We do not participate in the entity's decision-making process service contractor.
- To the extent that our work is based on the preparation of a report based on the criteria described in the International Standard 3000 Assurance Assignments (ISAE) and the Guide of Action on assignments for verification of the State of Information No prepared by the Institute of Chartered Accountants of Spain (ICJCE), on the non-financial indicators of the NFIS with all the content required by the CSRD/ESRS, which do not fall within the scope of the of the audit work nor are they intended to serve as a basis for the preparation of financial statements and other accounting documents, identifies a significant self-revision threat.
- In relation to the volume of fees for the services, to the extent that that they are not significant for any of the parties, identifies threats of significant self-interest or intimidation.

Other services provided to entities related by a relationship other than Control

2. Independent review services on the non-financial information included in the Non-Financial Information Statement (NFIS) for the financial years 2023 and 2024 under ISAE 3000 Standard of Corporación Financiera Alba, S.A., a related entity by a different relationship of control (13,455 euros). As the prohibitions of article 5.1 of the RUE, the analysis of threats and safeguards based on the extensions of Articles 14 and 15 of the LAC. In relation to this service, we confirm that:

- We do not participate in the decision-making process of the audited entity.
- To the extent that our work is based on the preparation of a report based on the criteria described in the International Standard 3000 Assurance Assignments (ISAE) and the Guide of Action on assignments for verification of the State of Information No prepared by the Institute of Chartered Accountants of Spain (ICJCE), on the non-financial indicators of the NFIS, which do not fall within the scope of statutory audit work nor are they intended to serve basis for the preparation of financial statements and other documents accountants, no significant self-revision threat is identified.
- In relation to the volume of fees for the services, to the extent that that they are not significant for any of the parties, identifies threats of significant self-interest or intimidation.

With respect to the potential existence of the threat of self-review in the terms established by the IESBA Code of Ethics in its section R600.14 which requires the compliance with the following conditions:

- The results of the service will form part of or affect the accounting records, the internal controls over financial reporting, or the financial statements on which the firm will express an opinion; and
- In the course of the audit of those financial statements on which the firm will express an opinion, the audit team will evaluate or rely on any judgments made or activities performed by the firm or network firm when providing the service.

based on the analysis carried out, in none of the services broken down above, The possibility ('might create') of the existence of a threat of self-review in the terms previously described.

- No other types of situations or relationships have been identified between the entity and its related entities and KPMG Auditores S.L. and other firms in the same network.
- Our Firm has implemented internal policies and procedures designed, as described in the 'Ethical and Independent' section of the Transparency for the 2025 financial year of KPMG Auditores, S.L. available in Report Transparency 2025 (kpmg.com), to provide you with reasonable assurance that KPMG Auditores, S.L. and its staff, and, where appropriate, other persons subject to independence requirements (including the staff of the firms in the network) they maintain independence when required by the applicable regulations. These procedures include those aimed at identifying and assessing threats that may arise from circumstances relating to audited entities, including those that may be causes of incompatibility and/or those that may require the implementation of the necessary safeguards to reduce threats to an acceptably low level.

This confirmation has been prepared exclusively for the recipients of this letter and therefore should not be distributed, nor used for any other purpose.

Receive a cordial greeting.



Cosme Carral Lopez-Tapia
Partner