

Técnicas Reunidas, S.A. and subsidiaries

Report about the Information
associated with the System of Internal
Control over Financial Reporting
(ICFR) for the year ended 2023

Translation of a report originally issued in Spanish based on our work performed in accordance with the agreed upon procedures regulation in force in Spain. In the event of a discrepancy, the Spanish-language version prevails

REPORT ABOUT THE "INFORMATION ASSOCIATED WITH THE SYSTEM OF INTERNAL CONTROL OVER THE FINANCIAL REPORTING (ICFR)" OF TÉCNICAS REUNIDAS, S.A. FOR THE YEAR ENDED 2023

To the Board of Directors of Técnicas Reunidas, S.A.

As requested by the Board of Directors of Técnicas Reunidas S.A ("the Entity") and in accordance with our proposal letter dated 22nd April 2024, we have applied certain procedures to the accompanying "Annual Corporate Governance Report" (hereinafter, ACGR) of Técnicas Reunidas, S.A. for the year ended 2023, which summarises the internal control procedures of the Entity in relation to its annual financial reporting.

The Board of Directors is responsible for adopting the appropriate measures in order to reasonably guarantee the implementation, maintenance and supervision of an adequate internal control system and for making improvements to that system and for preparing and establishing the content of the accompanying Information relating to the ICFR.

Accordingly, it should be noted that, irrespectively of the quality of the design and operability of the internal control system adopted by the Entity in relation to its annual financial reporting, it can only permit reasonable, but not absolute, assurance in connection with the objectives pursued, due to the limitations inherent to any internal control system.

In the course of our financial statements audit work and pursuant to Technical Auditing Standards, the purpose of the internal control assessment of the Entity enable us to establish the scope, nature and timing of the audit procedures applied to the Entity's financial statements. Therefore, the internal control assessment performed for the purposes of the aforementioned audit of financial statements, was not sufficiently extensive to enable us to express a specific opinion on the effectiveness of the internal control over the regulated annual financial reporting.

For the purpose of issuing this report, we applied exclusively the specific procedures described below and indicated in the *Guidelines on the Auditors' Report relating to the Information on the System of Internal Control over Financial Reporting for Listed Companies*, published by the Spanish National Securities Market Commission (CNMV) on its website, which establishes the work to be performed, the minimum scope thereof and the content of this report. Since the work resulting from such procedures has in any case a reduced scope that its substantially less extensive than that of an audit or a review of the internal control system, we do not express an opinion on the effectiveness thereof, or on its design or operating effectiveness, in relation to the Entity's annual financial reporting for the year ended 2023 described in the ICFR. Therefore, if we had applied procedures additional to those provided in the aforementioned Guidelines or an audit or a review of the internal control over the regulated annual financial reporting been performed, other matters or aspects might have been disclosed which would have been reported to you.

Also, since this engagement does not constitute an audit of financial statements and is not subject to the Spanish Audit Law in force, we do not express an audit opinion in the terms provided for in that Law.

The procedures applied were as follows:

1. Reading and understanding of the information prepared by the Entity in relation to the ICFR - disclosure information included in the Directors' Report- and assessment of whether this information addresses all the required information in accordance with the minimum content described in section F, relating to the description of the ICFR provided of the ACGR form included in the Circular of the CNMV 5/2013 dated 12 June 2013, and subsequent modifications, the most recent being Circular 3/2021, of September 28, of the CNMV (hereinafter, the Circulars of the CNMV).

2. Inquiries of personnel in charge of preparing the information detailed in point 1 above:

- (i) Understanding with the preparation process;
- (ii) Obtaining the information required in order to assess whether the terminology used is adapted to the definitions provided in the reference framework;
- (iii) Obtaining the information on whether the aforementioned control procedures have been implemented and are in use at the Entity.

3. Review of the explanatory supporting documentation for the information detailed in point 1 above, including the documentation provided directly to the personnel in charge of preparing the ICFR descriptive information. Accordingly, the aforementioned documentation comprises related reports prepared by the Internal Audit Department, senior executives or other internal or external experts providing support functions to the Audit Committee.

4. Comparison of the information detailed in point 1 above with the knowledge on the Entity's ICFR obtained as a result of applying external audit procedures carried out as part of the audit of its financial statements.

5. Reading of minutes of meetings of the Board of Directors, the Audit Committee and of other Entity committees in order to assess the consistency between the ICFR issues addressed therein and the information detailed in point 1 above.

6. Obtaining a representation letter concerning the performed work, duly signed by the personnel in charge of the preparation of the information detailed in point 1 above.

The procedures applied to the Information relating to the ICFR did not disclose any inconsistencies or incidents that might affect it.

This report has been prepared exclusively according to article 540 of the consolidated text of the Companies Act requirements and the Circulars of the CNMV for the purposes of the ICFR description in Annual Corporate Governance Report.

DELOITTE, S.L.

Antonio Sánchez-Covisa
May 14th, 2024