

Report on the Functions and Activities of the Audit and Risk Management Committee of Cellnex Telecom, S.A. during 2022

1. Composition, responsibilities and functioning

On 17 April 2015, the Board of Directors approved the creation of the Audit and Control Committee, which was renamed on 19 February 2021 as the Audit and Risk Management Committee (the “**Committee**”) of Cellnex Telecom, S.A. (the “**Company**”).

a) Composition

The Board of Directors shall appoint from among its members an Audit and Risk Management Committee that comprises the number of directors determined in each case, within the minimum of three members and the maximum of five members envisaged in the Company’s Board of Directors Regulations, all of whom must have the status of non-executive directors. At least the majority of the members of the Committee shall have the status of independent directors, and shall be appointed, especially its Chair, taking into account their knowledge and experience in the area of accounting, auditing and risk management, both financial and non-financial. As a whole, the members of the Committee will have the relevant technical knowledge in relation to the areas of activity to which the Company belongs.

The Committee comprises the following members:

Audit and Risk Management Committee (ARMC)	Category	Position
Ana García Fau	Independent	Chair
Leonard Peter Shore	Independent	Member
Anne Bouverot	Independent	Member
Kate Holgate	Independent	Member
Virginia Navarro		Secretary
Claudia Armengou		Vice-Secretary

b) Responsibilities

The rules of organization and functioning of the Committee are described in the applicable legislation, the Company’s By-laws and in the Company’s Board of Directors Regulations and, without prejudice to the other tasks assigned to the Committee by the applicable legislation, the Board of Directors or the regulations governing the auditing of accounts, the Committee will have at least the following responsibilities:

- a) To inform the General Shareholders' Meeting on questions that may arise regarding its competences, and in particular, on the result of the audit, explaining how it has contributed to the integrity of the financial and non-financial information and the role that the Committee has taken in this process.

- b) To propose to the Board of Directors, for submission to the General Shareholders' Meeting, proposals for the selection, appointment, re-election and replacement of the statutory auditors or audit firms, taking responsibility for the selection process, the conditions of employment, the scope of professional mandate and, where appropriate, the revocation or non-renewal, all in accordance with the applicable regulations, as well as to regularly collect from the aforesaid information on the audit plan and the implementation thereof, and to maintain their independence in the exercise of their duties.
- c) To monitor and evaluate the process of preparation and presentation of financial and non-financial information as well as the control and management systems of financial and non-financial risks related to the Company and, where appropriate, the group, including operational, technological, legal, social, environmental, political and reputational or related to corruption, reviewing compliance with regulatory requirements, the adequate delimitation of the consolidation perimeter and the correct application of accounting criteria.
- d) To establish the appropriate relations with the statutory auditors or external audit firms to receive information on issues which may threaten their independence, to be analyzed by the Committee, and any other issues related to the process of account auditing, and where appropriate, the authorization of services other than those prohibited in the terms contemplated in the applicable regulations, in relation to the independence regime as well as any other requirements set out in legislation and regulations on the auditing of accounts. In all cases, an annual statement must be received from the statutory auditors or audit firms, regarding their independence with regards to their relationship with the entity or directly or indirectly related entities, in addition to detailed information on an individual basis about any type of additional services provided and the corresponding payments received from these entities by the external auditors or audit firms or by persons or entities related to them, pursuant to the regulations on auditing activities.
- e) In the event of the resignation of the external auditor, to examine the circumstances that gave rise to it.
- f) To ensure that the remuneration of the external auditor does not compromise its quality or independence.
- g) Ensure that the Company communicates the change of external auditor through the Spanish Securities Market Commission, accompanied by a statement of any disagreements arising with the existing auditor and the reasons of the same.
- h) Ensure that the external auditor has a yearly meeting with the Board of Directors in full to inform about the work undertaken and developments in the Company's risk and accounting positions.
- i) To ensure that the Company and the external auditor adhere to current regulations on the provision of non-audit services, limits on the concentration of the auditor's business and other regulations concerning auditor independence.
- j) To issue, on an annual basis, prior to the issuance of the Audit Report, a report containing an opinion regarding whether the independence of the statutory auditors

or audit firms has been compromised. This report must contain, in all cases, a reasoned evaluation of the provision of each and every additional service referenced in the previous paragraph, considering each service individually and jointly, other than the legal audit, and in relation to the independence regime or the regulations governing audit activities.

- k) To inform on related-party transactions that the General Shareholders' Meeting or the Board of Directors shall approve and to supervise the internal procedure established by the Company for those transactions whose approval is delegated.
- l) To inform the Board of Directors in advance on all matters provided for by the Law, the Corporate Bylaws and in these Regulations and, in particular, regarding the financial information that the Company must publish periodically, on the creation or acquisition of shares in special purpose entities or that are registered in countries or territories considered tax havens and on transactions with related parties.
- m) To provide information in relation to situations and transactions that involve or could involve situations of conflicts of interest, and in general, on the matters contemplated in Chapter IX of these Regulations, as well as periodically review situations of potential conflicts of interest.
- n) To monitor the independence of the unit handling the internal audit function; propose the selection, appointment and removal of the head of the internal audit service; propose the service's budget; approve or make a proposal for approval to the Board of Directors of the priorities and annual work program of the internal audit unit, ensuring that it focuses primarily on the main risks the company is exposed to; receive regular information on its activities; and verify that senior management are acting upon the conclusions and recommendations of its reports.
- o) To monitor the effectiveness of the Company's internal control, the internal audit, and the risk management systems, as well as discussing with the statutory auditors any significant weaknesses of the internal control system detected during the audit, without compromising their independence. For these purposes, and where appropriate, they may submit recommendations or proposals to the management body and the corresponding deadline for their monitoring.
- p) To establish and supervise a mechanism that allows employees and other persons related to the Company, such as directors, shareholders, suppliers, contractors or subcontractors to report, confidentially, irregularities of potential significance related to the Company, including especially financial and accounting irregularities, as well as those which may involve criminal responsibility for the Company.
- q) To analyze and report to the Board of Directors on the economic conditions of the structural and corporate modification operations that the Company plans, and its accounting impact and, especially, where applicable, on the proposed exchange ratio.

The above responsibilities are stated by way of example, without prejudice to any others that may be conferred upon the Committee by the applicable legislation, the Board of Directors or which may be attributed thereto by the regulations governing the auditing of accounts.

c) Functioning

The applicable legislation, the Company's By-laws and the Company's Board of Directors Regulations shall define the skills of the Committee and its scheme of organization and functioning.

The members of the Committee will be appointed for a maximum term of four (4) years, may be re-elected, and will cease when they do so in their capacity as directors or when so agreed by the Board of Directors, following a report from the Nominations, Remunerations and Sustainability Committee. The Board of Directors will likewise determine who will hold the position of Chair from among the independent directors, who will be substituted every four (4) years, being able to be re-elected once a period of one (1) year has elapsed since his/her end of mandate. The Committee itself will appoint a Secretary and may also appoint a Vice Secretary, neither needing to be members thereof. The Committee will meet as many times as necessary for the execution of its functions and will be convened by its Chair, either on his/her own initiative or at the request of the Chair of the Board of Directors or of two Committee members.

The Committee will be validly constituted when the majority of its members attend the meeting, either present or represented. The resolutions will be adopted by a majority of the members in attendance, present or represented.

Any member of the Company's management team or of the Company's personnel who is required to do so, will be obliged to attend the Committee's sessions and to collaborate and provide access to the information in his/her possession. The Committee can also request that the Company's external auditor or external auditing company attend its sessions.

2. Activities

During 2022, the Committee held eleven meetings and carried out the activities listed below. The Committee has been fully updated by the management team on the topics of its competence (during the formal meetings, by means of other informal meetings or by correspondence and conference calls) and has been provided with the relevant supporting documentation.

a) Review of financial and non-financial information

- 2021 financial statements:
 - On 23 February 2022, the Committee supervised and evaluated the preparation process and the integrity of the financial and non-financial information 2021, the 2021 Consolidated Financial Statements and the 2021 Integrated Annual Report, including the external Auditors' Report, with the finance team and the external auditors who presented the main aspects and their conclusions. The Committee provided a favourable recommendation to the Board of Directors to approve (i) the 2021 Integrated Annual Report and the 2021 Financial Statements (including the Management Report, the Annual Corporate Governance Report and the Annual Report on the Remuneration of Directors) and (ii) the application of the 2021 results.

- 2022 financial statements and 2023 budget:
 - On 23 March 2022, the Committee reviewed the February 2022 results with the finance team who presented the main aspects and their conclusions.
 - On 26 April 2022, the Committee reviewed the financial results for the first quarter of the year. This information was discussed with the members of the management team responsible for their preparation who presented the main aspects and their conclusions. The Committee unanimously agreed to provide a favourable recommendation to the Board of Directors to approve the first quarter results.
 - On 8 June 2022, the Committee reviewed the April 2022 results with the finance team who presented the main aspects and their conclusions. The Committee, after having confirmed that the Company has sufficient liquidity to proceed with the payment, agreed to provide a favourable recommendation to the Board of Directors to approve the first cash contribution to be paid to the shareholders.
 - On 26 July 2022, the Committee reviewed the half-yearly financial statements and the relevant external Auditors' Report. This information was discussed with the members of the management team responsible for their preparation and with the external auditors who presented the main aspects and their conclusions. The Committee unanimously agreed to provide a favourable recommendation to the Board of Directors to approve these interim financial statements that have been audited.
 - On 21 September 2022, the Committee reviewed:
 - (i) The August 2022 results and a first draft of the 2023 budget with the finance team who presented the main aspects and their conclusions.
 - (ii) The presentation in relation to the external audit approach, that was focussed on the improvement of the internal control systems of the Company, as a result of the work that the European Commission was doing on the corporate reporting regulation.
 - (iii) The breakdown of the non-audit services performed by Deloitte in 2022.
 - On 2 November 2022, the Committee reviewed the financial results for the third quarter of the year. This information was discussed with the members of the management team responsible for their preparation who presented the main aspects and their conclusions. The Committee unanimously agreed to provide a favourable recommendation to the Board of Directors to approve the third quarter results. The Committee, after having confirmed that the Company has sufficient liquidity to proceed with the payment, also agreed to provide a favourable recommendation to the Board of Directors to approve the second cash contribution to be paid to the shareholders.

- On 14 December 2022, the Committee reviewed the October 2022 results, the 2023 budget and the 2025 business plan with the finance team who presented the main aspects and its conclusions.

b) External auditors

- On 23 February 2022, the external auditors attended the Committee to review the 2021 Consolidated Financial Statements (including the Management Report, the Annual Corporate Governance Report and the Annual Report on the Remuneration of Directors) and the 2021 Integrated Annual Report, including the external Auditors' Report, and presented the main aspects and their conclusions.
- On 26 July 2022, the external auditors attended the Committee to present the report of the 2022 half-yearly financial statements.

c) Corporate Governance

- On 23 February 2022, the Committee reviewed and unanimously approved the following reports for year 2021 in connection with the Annual Accounts, the Management Report and the Annual Corporate Governance Report and for its publication, if applicable, prior to the General Shareholders' Meeting, namely: (i) Auditor's Independence Report; (ii) the 2021 Report on the Functions and Activities of the Committee; (iii) the Report on Related Party Transactions; and (iv) SCIIF report on internal audit from an external audit.
- On 23 March, 8 June, 21 September 2022 and 14 December, the Committee recorded that the financial information published in the Company's and CNMV's websites had been updated and matched the financial information drawn up by the Board of Directors and disclosed to the market, in accordance with recommendation 43 of the CNMV's Technical Guide on Audit Committees.
- On 14 December 2022, the Committee reviewed and agreed to provide a favourable recommendation to the Board of Directors to approve the Shareholder Remuneration Policy for the period 2023-2024.
- On 14 December 2022, the Committee agreed to appoint Ms. Claudia Armengou as Vice-Secretary of the Committee.

d) Capital markets

- On 25 January, 23 March, 26 April, 8 June, 26 July, 21 September, 2 November and 14 December 2022, the Corporate Finance Director, together with the CFO, provided to the meeting a capital markets update (with a special focus on the macro environment situation).
- On 25 January 2022, the Committee reviewed the documentation regarding different potential capital markets transactions, as well as documentation in relation to the Group's financial cash management. Additionally, the Group's ESG financing framework was also reviewed.

- On 23 February 2022, the Corporate Finance Director, together with the CFO, provided the Committee with an update on the exchange rate policy and the macroeconomic environment, as well as a review of the liquidity situation and the different financing strategies of the Group.
- On 23 March 2022, the Corporate Finance Director, together with the CFO provided the Committee with an update on the treasury shares that the Company had and the Committee reviewed the minimum and maximum number of shares that the Company would have to deliver to Hutchison for the UK transaction. The Committee provided a favourable recommendation to the Board of Directors to approve the issuance of the report on the share capital increase of the Company by way of contribution in kind of certain credit rights and the submission to the General Shareholders' Meeting of the approval of the share capital increase by contribution in kind of certain credit rights in the terms described in the report. Finally, the finance team presented the Ukraine war impact on foreign exchange hedging and provided an update on the pricing for bond issuances.
- On 26 April 2022, the Corporate Finance Director, together with the CFO, provided the Committee with an update on the treasury shares status, explained the recent treasury shares acquisitions and presented the possible actions to cover potential future needs of treasury shares. The Corporate Finance Director, together with the CFO, also presented the markets where the Company's securities of different nature (equity, bonds in EUR, CHF, US, convertible bonds, ECP) were listed.
- On 8 June 2022, the Committee discussed the renewal of the European Medium Term Note (**EMTN**) and the multi-currency European Commercial Paper Programme (**ECP**). The Corporate Finance Director, together with the CFO, presented the main aspects and its conclusions. The Committee provided a favourable recommendation to the Board of Directors to approve (i) the renewal of the existing EMTN Programme by Cellnex Finance Company, S.A.U with the guarantee of Cellnex Telecom, S.A. for one year, providing the possibility that the terms and conditions of the notes to be issued under the EMTN Programme may be linked to certain Environmental, Social and Governance (ESG) related metrics; and (ii) the renewal of the existing ECP Programme by Cellnex Finance Company, S.A.U with the guarantee of Cellnex Telecom, S.A. for one year. The Corporate Finance Director, together with the CFO, also provided an update on cash and equivalent positions and on the existing convertible bonds trading position. Finally, the Committee reviewed the treasury shares position and agreed to provide a favourable recommendation to the Board of Directors to approve, through outsourced programs, the execution of discretionary treasury shares transactions and the execution of treasury shares transactions in the framework of a buy-back program.
- On 8 June 2022, the Corporate Finance Director, together with the CFO, presented the key terms of the financing package on which the Company was working on for a potential transaction.
- On 26 July 2022, the Corporate Finance Director, together with the CFO, presented to the Committee the foreign exchange hedging position and the cash and equivalents position.

- On 21 September 2022, the Corporate Finance Director, together with the CFO, presented to the Committee the situation and strategy in relation to indebtedness in non-EUR currencies.
- On 2 November 2022, the Corporate Finance Director, together with the CFO, presented the Company's exposure to non-EUR currencies and an exhaustive review of the Group's current hedging strategy and potential alternatives for hedging financial risks, both currency, interest rate and inflation. Finally, the Group's financial position and evolution were monitored.
- On 14 December 2022, the Corporate Finance Director, together with the CFO, presented the impact on the Group's leverage ratio and interest of potentially refinancing GBP debt for EUR debt.

e) Capital structure

- On 25 January, 23 February, 23 March, 26 April, 8 June, 26 July, 21 September, 2 November and 14 December 2022, the Business Plan and Capital Structure Director, together with the CFO, attended the Committee to:
 - Review the firepower assessment to maintain the rating in the event that a potential M&A transaction was executed, introducing different scenarios with some variables;
 - Present the analysis carried out regarding the key considerations of a potential M&A transaction to be executed, introducing different scenarios;
 - Provide an update on the situation with rating agencies after the structure presented regarding a potential M&A transaction and the impact of this transaction on the cash flows of the Company;
 - Provide an update on the results of the work done with rating agencies; and
 - Present the scenario on how to achieve investment grade with rating agencies.

f) Tax

- On 23 February 2022, the Global Tax Director presented to the Committee the taxation of a potential M&A transaction.
- On 26 April 2022, the Chair of the Tax Compliance Committee, the Global Tax Director, the Global Head of International Tax and the Tax Global Expert attended the Committee to:
 - Present the total tax contribution of the Group in 2021, differentiating between own taxes and 3rd party taxes.
 - Provide an update on the Tax SCIIF Controls Campaign 2021, which was the first campaign carried out at international level and had achieved positive outcome in more than 98% of the controls.

- Provide an update on the Global Risk Management methodology used to identify the tax risk at the Cellnex Group level. The Committee debated about the correlation between the information held by the Risk team and the information provided by the Tax team, to ensure that the process was harmonized across the Group.
 - Present the changes in the composition of the Tax Compliance Committee and the amendments to the Committee's Regulations.
 - Present the first Tax Compliance report and the Transparency report, which was submitted to the Spanish tax authorities in December 2021.
 - Provide an update on the main tax matters that the Tax Compliance Committee was monitoring: the industrial fee model, the FinanceCo activity and the transfer pricing evolution.
- On 26 July 2022, the Committee appointed a new member of the Tax Compliance Committee and the Global Tax Director presented the Global Risk Management methodology. In accordance with the Code of Good Tax Practices, the tax team confirmed that the Company was complying with tax rules and explained that the first transparency report had been very well received by the Spanish Tax Authorities and that it had been established a collaborative approach with the tax authorities of the other European countries where Cellnex was present.
 - On 2 November 2022, the Chair of the Tax Compliance Committee, the Global Tax Director and Global Head of International Tax, explained the issues dealt with at the last meeting of the Tax Compliance Committee and presented the assessment that PwC was carrying out to analyse the transparency models outside Spain and confirmed that Cellnex complied with all the mandatory transparency requirements. They also presented the second transparency report issued by the Company and the Committee agreed to provide a favourable recommendation to the Board of Directors to approve the submission of the Transparency Report 2021 to the Tax Spanish Authorities.

g) Cybersecurity

- On 25 January 2022, the Global Operations Director and the Global Security Expert explained what had been done in terms of security projects in the second half of 2021 and presented the main risks that could lead to a service failure (Ransomware, DDoS, etc.), those related to social engineering (phishing, identity thief, etc.) and those that may affect the confidentiality of the systems and information. They also listed some additional projects that had been implemented, such as awareness campaigns, hiring of a new enhanced security office and the implementation of Global ISO 27001 Certification, among others. Finally, the Global Security Expert explained the external audits performed in 2021 and also highlighted that the actions defined in the Strategic Plan 2019-2022 had been advanced by one year, and that during the first half of 2022 the new Strategic Plan 2022-2025 will be tendered and defined. The Committee concluded that the Company was aware of all risks and actions.
- On 21 September 2022, the Global Operations Director presented the new 2022-2025 Security Master Plan, which seeks to adapt to the new context of cybersecurity regulatory frameworks and directives and the significant increased regulatory pressure on cybersecurity. The Committee requested to have the terms of the insurance for cyber risks and more details on the specific risks and how the Company planned to reduce them.

- On 2 November 2022, the Global Operations Director and the Global Security Expert attended the Committee to provide more details on Cellnex's main risks related to cybersecurity and explained which customers could be impacted by cybersecurity risks. The General Counsel – Legal Affairs Director presented the cybersecurity insurance policies. The Committee requested to have a clear view on what Cellnex could and could not do in the event of a ransomware cyberattack.
- On 14 December 2022, the Committee reviewed the Ransomware Response Action Plan.

h) Other information

- Conflicts of interest: the Secretary of the Committee has kept the Committee updated on the potential conflicts of interest reported by different directors during all the year to be analysed by the Committee.
- CNMV requirements: the Secretary of the Committee has kept the Committee updated on the requirements received by the Company during all the year.
- 2023 Audit and Risk Management Committee Meetings Calendar: On 21 September 2022, the calendar of meetings of the Committee for 2023 was presented, with a proposed agenda for each meeting.
- IFRS 16: the finance team has kept the Committee updated on the main aspects of this topic during all the year.
- 2025 guidance provided to the market: this has been a recurring topic on which the finance team has been updating the Committee throughout the year.
- Related-party transaction: On 26 October and 7 November 2022, the Committee, in accordance with article 529 duovicies section 3 of the Spanish Companies Law, issued a favourable report in relation to a transaction that the Company was analysing and resolved to submit it to the Board of Directors for its consideration and, if appropriate, its approval.
- Investor relations update: On 25 January, 23 February, 23 March, 26 April, 8 June, 26 July, 21 September and 2 November 2022, the Investor Relations Director, together with the CFO, provided to the Committee an update on this topic, focusing mainly on the share price performance and the relation with investors and analysts.

i) Compliance

- Annual report on the functioning of the Ethics & Compliance Committee 2021: On 23 February 2022, the Committee reviewed and agreed to approve the Annual report on the functioning of the Ethics & Compliance Committee 2021.
- Whistleblowing Channel: On 23 March 2022, the General Counsel – Legal Affairs Director presented the Whistleblowing Channel Policy, which included all the procedures for the proper functioning of the channel. The Committee discussed the timings of the process and finally agreed to provide a favourable recommendation to the Board of Directors to approve the Whistleblowing Channel Policy.

- Compliance update: On 26 July 2022, the Committee discussed the timing for the review of the Code of Ethics and the main highlights of the Whistleblowing Channel, and the General Counsel – Legal Affairs Director briefly presented the number and type of claims reported to the Whistleblowing Channel.

j) Internal audit

- Diagnosis of the internal audit function: On 23 March, the Global Internal Audit and Risk Control Expert provided the Committee with an update on this topic. On 26 July 2022, the Global Internal Audit and Risk Control Expert provided to the Committee with the final outcome of this project and on 2 November, the Committee discussed the next steps in this regard.
- Functions: The main internal audit functions are:
 - Propose the annual internal audit plan to the Committee. The audits are based on reasonable and established criteria, especially in the risk level assessment and focusing on the main organizational activities, giving priority to those that are considered to be more exposed to risk, and those that are requested by the Committee and / or by the Senior Management and /or Managing Directors.
 - Perform the auditing activities as defined in the annual audit plan and report directly to the Committee on its execution.
 - Report to the Committee and Senior Management regarding the key findings in each company of the group, as well as to provide them with the action plan to be performed by such companies.
 - Report to the Managing Directors the key findings, as well as to provide them with the action plan to be performed.
 - Maintain an adequate coordination with the external auditors for the exchange of information regarding the audits carried out with the aim of minimizing duplication and in order to track the audits performed as well as any weaknesses in the internal control identified.
 - Propose budget for the service.
- Activities: The main activities carried out by internal audit and supervised by the Committee are:
 - Audits:
 - The performance of those tasks included in the 2022 audit plan and of those audits not originally included in the audit plan but requested by the Committee and / or by the Senior Management and / or Managing Directors.
 - The monitoring of the findings and action plans proposed for the different audits. While carrying out its audit work, if internal audit detects that improvements can be made to the internal controls, it reports the main findings and the action plans defined by the area responsible that includes the implementation date of the action

plan, with the aim of strengthening the existing control or implementing a new control.

- The review of the defined processes and controls related to financial reporting which are included in the annual internal audit plan.

- Audit Plan and Budget: Prepare the audit plan and budget for the next year. On 2 November 2022, the Global Internal Audit and Risk Control Expert presented its annual work plan and the 2023 budget, the Committee reviewed and unanimously approved the audit plan and the budget for 2023 based upon:

- Focusing on the main organization's activities, giving priority to those that are considered to be more exposed to risk, and those that are requested by the Committee and / or by the Senior Management and / or Managing Directors.

- Defining the activities to be reviewed, i.e., basic processes (sales, fixed assets, etc.), other processes (site access, etc.) or compliance (ICFR, others).

k) Risk Management

This function is carried out by the Risk Management team, which participates in the internal Global Risk Committee made up of different departments.

The activities carried out in this regard by internal audit and supervised by the Committee in 2022 were:

- The review of the risk maps (including likelihood and impact) at corporate level and by country.
- The review of the action plans associated to the risks in these countries, focusing in the consolidated risks map.

In addition, on 26 April 2022, the Global Head of Quality and Risk Management presented an update of the Cellnex risk function with a reference to the 2021 Master Plan. He also explained the amendments made to the Global Risk Management Policy and confirmed that the Company had complied with the Policy throughout 2021. The Committee agreed to provide a favourable recommendation to the Board of Directors to approve the revised version of the Global Risk Management Policy.

3.- Priorities for 2023:

The Audit and Risk Management Committee has identified the following priorities for 2023:

- Continue monitoring and working on Cellnex Risks Map in view of the new macroeconomic circumstances, the Company's strategic change and the development of the market.
- Maintain a close coordination with the Board of Directors in order to mitigate the main Company's risks.
- Continue monitoring and reinforcing the Group's internal audit function.

- Maintain the focus on the supervision and evaluation of the process of preparation and presentation of financial and non-financial information.
- After the deep reform of the Whistleblowing Channel, continue to supervise its functioning and ensure that the tool is known by all the employees and stakeholders of the Company.
- Continue ensuring the correct identification and management of conflicts of interest.
- Monitoring the public tender that will be launched for the appointment of the external auditor for the 2025 financial year onwards.
- Continue monitoring the execution of the budget and the projections 2025 of the Company.