



## **REPORT OF THE AUDIT COMMITTEE ON THE INDEPENDENCE OF THE AUDITOR AND ADDITIONAL SERVICES 2022**

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To the Board of Directors of Aena:

In compliance with that set out in Article 529 quaterdecies, 4.f) of the Consolidated Text of the Corporate Enterprises Act, approved through Royal Legislative Decree 1/2010, of 2 July (in its wording given by Law 13/2014, of 3 December), and according to Article 23 of the Board of Directors Regulations, the Audit Committee should annually issue a report in which it will express an opinion on the independence of the auditors of accounts or audit companies, and even having to disclose their providing of additional services.

This Report gives compliance to the said obligation.

### **Basis of the Report**

As the basis of this Report, the committee relies on the following preliminaries and information:

To comply with the competencies pertaining to the committee information was requested of the auditors (KPMG Auditores, S.L.) on such matters as could, in their opinion, put their independence at risk, on the work they had done for the Company besides the work on the audit of accounts, as well as the total amount of their fees for all concepts, including these additional services and on the procedures, systems or mechanisms that such auditors use to ensure compliance with the regulations in this respect, in all the cases referred to both the audit company itself, and the individual members who form part of the work team, in order to assess the independence of the auditor.

In the meeting of the committee on 22 February 2023, the External Auditor appeared in order to:

- I. Submit the findings of the preliminary works undertaken on the Individual and Consolidated Annual Accounts for the year 2022; and
- II. The first financial year audited by KPMG was 2017.
- III. Present the letter of the auditor, Mr Francisco Rabadán, a partner of this company, wherein he confirmed his independence vs the entity.

In addition to the above, the Audit Committee verified:

- (i) The limits on business concentration of the auditor established through Audit Act 22/2015, of 20 July. The amounts contracted by the external auditor during financial year 2022, amounting to 624,157 euros, of which 453,641 euros correspond to audit services and 170,516 euros to other verification services and other services, do not represent a significant percentage of the total annual revenue of the aforementioned auditor (less than 15%). Additional information regarding the amounts contracted is attached as Annex I.



- (ii) The non-application of the obligation of rotation of the audit partner signatory to accounts (5 years).

## **Conclusions**

Based on the above, this committee reasonably concludes the following:

That in its own work during the financial year 2022, the auditor acted in accordance with the applicable standards of independence according to the current audit standards.

That, with regards to the work carried out on the additional services of said financial year:

- (a) It is not deemed that these may have caused cases of a conflict of interest in accordance with the regulations of the Audit Act 22/2015, of 20 June;
- (b) These do not represent a significant percentage of the total annual revenue of the auditor referred to the effects of the provisions of the Audit Act (less than 15%); and
- (c) Its fees have been reasonably justified, not being considered excessive in comparison to the reasonable applicable market prices.

That, to date, the rotation obligation of the audit partner signatory to accounts (5 years) is not applicable.

That there are no aspects that can reasonably be considered to contravene the rules of audit regarding auditor independence or the provision of additional services to the audit.

For the appropriate legal purposes, it is highlighted that this Report was approved by the Audit Committee at its meeting on 22 February 2023.

## Annex I

### I. AUDIT SERVICES

- A. The following services were included in the audit document approved by the Audit Committee and then supported by File DEF 643/18, awarded to KPMG Auditores S.L. in 2019:

- **Audit Report of the Individual Annual Accounts of Aena S.M.E. S.A.**

The fees for this service amount to 172,360 euros.

- **Audit Report of the Annual Accounts of Aena Desarrollo Internacional S.M.E. S.A.**

The fees for this service amount to 19,112 euros.

- **Audit Report of the Consolidated Annual Accounts of the Aena Group and its subsidiaries under IFRS-EU**

The fees for this service amount to 18,020 euros.

- **Audit Report of the Consolidated Financial Statements of the Aena Group and its subsidiaries under Spanish PGC (NOFCAC)**

The fees for this service amount to 4,095 euros.

- **Audit Report of the Individual and Consolidated Financial Statements of companies, groups and subgroups of the United Kingdom**

The fees for this service amount to 123,500 GBP (144,824 euros).

- **Audit Report of the Annual Accounts of Aena Sociedad Concesionaria del Aeropuerto Internacional de la Región de Murcia, S.M.E. S.A.**

The fees for this service amount to 19,112 euros.

- **Audit Report of the Annual Accounts of the state-owned company Aeroportos do Nordeste do Brasil S.A.**

The fees for this service amount to 300,380 Brazilian reais (55,218 euros).

- **Services established in the single European electronic format for the consolidated annual accounts under IFRS of Aena S.M.E., S.A. and subsidiaries**

The fees for this service amount to 16,150 euros.



- **Services established in the single European electronic format for the separate annual accounts of Aena S.M.E., S.A.**

The fees for this service amount to 4,750 euros.

The total for these audit services amounts to 453,641 euros.

## **II. OTHER VERIFICATION SERVICES REQUIRED BY THE LEGISLATION IN FORCE**

- A. The following services were included in the audit document approved by the Audit Committee and then supported by File DEF 643/18, awarded to KPMG Auditores S.L. in 2019:

- **Report on the Results of the Analytical Accounting of Aena S.M.E. S.A. for the financial year 2022 taking as reference the ISAE 3000 standard**

This service is provided in order to comply with Article 25.3 of Act 18/2014.

The fees for this service amount to 30,033 euros.

These services are performed by a technical team specialising in analytical accounting totally separate from the audit team, so that the independence of the latter has not been compromised.

- **Report on people with reduced mobility (PMR) of Aena S.M.E., S.A. for the financial year 2022, taking as reference the ISAE 3000 standard**

This service is provided in order to comply with Article 8.6 of Regulation EC 1107/2006 of the European Parliament, of 5 July 2006.

The fees for this service amount to 14,307 euros.

These services are performed by a technical team specialising in analytical accounting totally separate from the audit team, so that the independence of the latter has not been compromised.

- **Report on people with reduced mobility (PMR) of SC AIRM S.M.E., S.A. for the financial year 2022, taking as reference the ISAE 3000 standard**

This service is provided in order to comply with Article 8.6 of Regulation EC 1107/2006 of the European Parliament, of 5 July 2006.

The fees for this service amount to 4,368 euros.

These services are performed by a technical team specialising in analytical accounting totally separate from the audit team, so that the independence of the latter has not been compromised.

- **Report on people with reduced mobility (PMR) of LLAOL for the financial year 2022, taking as reference the ISAE 3000 standard**



The fees for this service amount to 5,652 GBP (6,628 euros).

The work corresponding to this section II of the "Other verification services" thus totals 55,336 euros and, due to its nature, was logically performed by the audit team of KPMG Auditores S.L., or, for the services provided to LLAH I, through the network of KPMG International, without the independence of the audit team being compromised in the provision of its services due to the amount of the same.

### III. OTHER SERVICES

- A. The following services were included in the audit document approved by the Audit Committee and then supported by File DEF 643/18, awarded to KPMG Auditores S.L. in 2019:

- **Report on agreed procedures of the consolidated financial information of Aena S.M.E., S.A. and subsidiaries corresponding to the first and third quarter of 2022**

On the occasion of the Aena S.A. share flotation, the obligation to publish financial information for the periods of three and nine months of each financial year originated. Background information on these presentations is partially reviewed by the auditor of the Company before its approval by the Board of Directors of Aena S.M.E., S.A.

The fees for this service have amounted to 4,095 euros for each of the reports issued.

- **Independent reasonable security report on the Internal Financial Information Control System (ICFR) of Aena S.M.E., S.A. and subsidiaries as of 31 December 2022**

By reason of the share flotation of Aena S.A. the obligation arose for the Board of Directors to prepare the Annual Corporate Governance Report, along with the other documents that comprise the annual accounts and therefore the need to audit the section relating to the Internal Financial Information Control System.

The fees for this service amounted to 27,303 euros.

These services have been largely performed by a working team differentiated from the team that provides the audit services, the report being signed by a different partner, meaning that the independence of the audit team has in no way been compromised.

- **Report on agreed procedures regarding the compliance of financial ratios of Aena under NIIF-EU at 31 December 2022**

On 29 July 2014, ENAIRE and Aena, S.A., as joint purveyors, signed with all the creditor entities of contracted financial commitments, contracts for the renewal of the amended and non-extinctive debt. In their clause 2.5.1., these contracts stipulate the obligation of complying with certain maximum ratios of indebtedness and financial cost. Compliance with this commitment must be accredited annually through the issuing, by the representatives of the joint purveyors, of a compliance certificate, which would be attached at year-end to the annual accounts of the companies and by a report on the agreed-upon procedures, issued by the auditor.

The fees for this service amount to 2,730 euros.

- **Review with a limited security scope of the COVID-19 costs and investments for the 2022 financial year of Aena S.M.E., S.A.**



The fees for this service amount to 22,000 euros.

- **ISRE 2410 limited review services of the condensed consolidated interim financial statements of Aena S.M.E., S.A. and subsidiaries as of June 30, 2022.**

The fees for this service amount to 16,928 euros.

- **Report on the Results of the Analytical Accounting of SC AIRM S.M.E. S.A. for the financial year 2022 taking as reference the ISAE 3000 standard**

The fees for this service amount to 15,563 euros.

These services are performed by a technical team specialising in analytical accounting totally separate from the audit team, so that the independence of the latter has not been compromised.

- **Report on agreed procedures regarding compliance with financial ratios of LLAH I**

The fees for this service amount to 5,138 GBP (6,025 euros).

- **Report on agreed procedures for Luton on grants received in accordance with the ISRS 4400 standard**

Services provided for the issue of a report on agreed procedures regarding compliance with the conditions set by the Department for Transport in respect of the grant received by Luton on 26 March 2021 for the Tender\_233-Airport and Ground Handling Operators Support Programme project.

The fees for this service amount to 6,500 GBP (7,622 euros).

- **Report under ISA 805 on income per ANB passenger**

The fees for this service amount to 21,575 Brazilian reais (3,966 euros).

- **Report under ISAE 3000 on the compliance with financial ratios of ANB's loans with BNDES**

The fees for this service amount to 26,400 Brazilian reais (4,853 euros).

Consequently, the total amount of the work corresponding to this section III of "Other services" is 115,180 euros.

The total of the work other than that of the audit services, i.e. that of section II "Other verification services required by the legislation in force" plus that of the work under section III "Other services", would amount to 170,516 euros.