

This document supplements the contents of the report on the activities of the Audit and Control Committee, included in section C.2 Committees of the Board of Directors of the Annual Corporate Governance Report for the financial year 2021, by providing greater detail on the various tax matters dealt with by the Audit and Control Committee at its various meetings.

This section explains the functions, including, if applicable, those additional to those provided for by law, attributed to this committee, and describes its procedures and rules of organisation and operation. For each of these functions, it indicates its most important actions during the financial year and how it has exercised in practice each of the functions attributed to it, either in law or in the Articles of Association or in other corporate resolutions.

In the case of the **Audit and Control Committee**, it is detailed that it will have, among others, the following **fiscal functions**:

"- Supervise the correct functioning and implementation of the internal control systems established and presented by the Company's internal auditor, as well as the risk management systems, in the process of preparing the financial information, including tax risks. The focus of the analysis was on the control of financial reporting, as well as the control of non-financial ESG reporting, the tax risk control system, and the risk control systems related to the security of information systems, inter alia."

The Chief Financial Officer, together with the tax team, presented to the ACC the tax risk control system implemented by the Company, as well as the various improvement measures planned for the coming year.

"- Supervise the fiscal management carried out by the different responsible areas".

The CFO, together with the tax team, presented to the ACC the tax impacts of the various share purchase transactions of SFL (a subsidiary of the Company).

In addition, the ACC has been presented with the tax consequences of various real estate transactions analysed during the year.

"- Analyse the recommendations of the Commitment and Transparency Foundation."

The Finance Department presented the result of the latest evaluation carried out by the Foundation, explaining the set of measures adopted in the last financial year and the work plan for the next financial year.

"- Analyse the enhanced tax transparency report in the framework of the code of good tax practice."

The Finance Department, together with the tax team, submitted to the ACC the proposal for the company to draw up the Enhanced Transparency Report within the framework of the code of good tax practices adopted by the Company.

"- Analyse the map of the main fiscal risks, as well as the existing controls in this area".

The Chief Financial Officer, together with the tax team, presented to the ACC the tax risk control system implemented by the Company, as well as the various improvement measures planned for the coming year.

"- Monitor the non-financial information contained in the integrated annual report, with a particular focus on ESG indicators."

The Chief Financial Officer presented to the ACC the indicators related to the GRI-207 Taxation standard included for the first time in the ESG indicators, as well as the new section (5.7) on taxation included in the 2020 Integrated Annual Report.