

**REPORT OF THE AUDIT AND COMPLIANCE COMMITTEE ON THE
PROPOSAL TO APPOINT THE AUDITOR FOR THE COMPANY AND ITS
CONSOLIDATED GROUP**

The agenda for the ordinary general meeting includes, as item six, the *"Appointment of an auditor for the Company and its consolidated group"*.

The proposal put forward is to *"Appoint Pricewaterhouse Coopers Auditores, S.L., with its registered office in Madrid, Torre PWC, Paseo de la Castellana 259B and C, as the auditor of the Company and its consolidated group of companies for the financial years 2027, 2028 and 2029, in accordance with the relevant legal provisions. Tax ID No.: B79031290. It is registered in the Madrid Commercial Register, Sheet 87,250-1, Folio 75, Volume 9,267, Book 8,054, Section 3, and in the Official Register of Auditors under registration number S0242."*

The proposal made requires specific justification, as the 2026 financial year was the tenth in which Pricewaterhouse Coopers Auditores, S.L. ("PwC") has been conducting the audit of the Company's accounts and those of its consolidated group without interruption.

Article 40.1 of Law 22/2015 of 20 July on the Audit of Accounts, as amended by Law 31/2022 of 23 December on the General State Budget for the year 2023 (LPGE), states that the initial total term of engagement of auditors in public-interest entities, such as Faes Farma, S.A. due to its status as a listed company, may not initially exceed a maximum duration of ten years, as established in Article 17 of Regulation (EU) No 537/2014 of 16 April (the **"Regulation 537/2014"**).

However, once this initial ten-year engagement period with an audit firm has ended, it may be extended again for a further maximum of ten years if a public call for tenders for the statutory audit is conducted in accordance with the provisions of Article 16(2) to (5) of Regulation (EU) No 537/2014.

During November 2025, the Company conducted a formal competitive selection process for the appointment of the auditor for the annual accounts for the financial years 2027 to 2029 in accordance with the provisions of Regulation 537/2014, setting out the scope of the tender, in which four leading international audit firms participated.

In view of the proposals submitted and the assessments carried out, the Audit and Compliance Committee proposed, at its meeting 02/2026 on 23 February, the selection of PricewaterhouseCoopers Auditores, S.L. as the group's auditors for the financial years 2027 to 2029.

The proposal was adopted by the Board of Directors and will be included in the agenda to be submitted to this year's Annual General Meeting, together with this report from the Audit and Compliance Committee, to provide evidence of the proper conduct of the selection process.

23 April 2026