

ANNUAL ACTIVITY REPORT OF THE AUDIT AND RISK COMMITTEE OF AMREST HOLDINGS, SE FOR FINANCIAL YEAR 2025

1. INTRODUCTION

In accordance with the provisions in the internal regulations of AmRest Holdings, SE ("**AmRest**" or the "**Company**") and so that the Board of Directors may supervise the correct functioning of the Audit and Risk Committee (the "**Committee**"), pursuant to Article 6.1.(v) of the Regulations of the Board of Directors and Article 529 nonies of Legislative Royal Decree 1/2010 of 2 July, which approves the consolidated text of the Spanish Capital Companies Act (*Ley de Sociedades de Capital*) ("**Companies Act**"), this Committee prepares this report on its performance.

This report, in referring to the activities developed by the Audit and Risk Committee during 2025, will be available to shareholders and investors on the Company's website (www.amrest.eu) well in advance of the Ordinary General Shareholders' Meeting.

This report has been prepared in compliance with recommendation six of the Good Governance Code of listed companies published by the Spanish National Securities Market Commission (*Comisión Nacional del Mercado de Valores*) ("**CNMV**") in 2020, and its content is consistent with the recommendations of the Technical Guide 1/2024 of the CNMV on Audit Committees of Public Interest Entities.

2. REGULATIONS OF THE COMMITTEE

In addition to the provisions of the applicable legal regulations and good governance recommendations, the rules of organisation and operation of the Audit and Risk Committee of AmRest are recorded in the Regulations of the Board of Directors and the Regulations of the Audit and Risk Committee of the Company. Both documents are available on the Company's website (www.amrest.eu).

3. COMPOSITION OF THE COMMITTEE

Articles 20 of the Regulations of the Board of Directors and 11 of the Regulations of the Audit and Risk Committee establish that this Committee must be composed of a minimum of three and maximum of five directors, appointed by the Board from among its non-executive directors, with the majority being independent directors.

Likewise, these articles establish that Committee members as a group, and especially its Chairman, shall be appointed taking into account their knowledge and experience in accounting, auditing and risk management, both financial and non-financial; and that, also as a group, the members of the Audit and Risk Committee shall possess relevant technical knowledge related to the Company's sector of activity.

The Chairman of the Audit and Risk Committee (the "**Chairman**") must be an independent director and will be replaced every four years. The Chairman cannot be re-elected until a minimum period of one year has elapsed since leaving office.

At year-end 2025, the Audit and Risk Committee was composed as follows, with no change through the date of issuance of this Report:

- Ms. Mónica Cueva Díaz (Chairman), external independent director of AmRest since July 1, 2020, who was re-elected as a director at the Annual General Shareholders' Meeting held on May 8, 2025. She was appointed Chairman of the Committee on August 21, 2023, replacing the former Chairman, Mr. Emilio Fullaondo Botella, after the term of four years had expired since the appointment of the latter as Chairman of the Committee.
- Mr. Emilio Fullaondo Botella (member), external independent director of AmRest since 14 May 2019.
- Mr. Pablo Castilla Reparaz (member), external independent director of AmRest since 5 October 2017.

Mr. Eduardo Rodríguez-Rovira, non-director Secretary of the Board of Directors, holds the post of Secretary of the Audit and Risk Committee in accordance with the Regulations of the

Board of Directors, while Mr. Mauricio Gárate Meza, non-director Vice-Secretary of the Board of Directors, holds the post of Vice-Secretary of the Committee.

As a result, the composition of the Committee in 2025 aligns with the requirements of the Companies Act, the Regulations of the Board of Directors and the Regulations of the Audit and Risk Committee. This is because it is composed exclusively of non-executive directors appointed by the Board, all of whom are independent, including the Chairman who is also an independent director.

All information concerning the members of the Audit and Risk Committee, including their professional and biographical profiles, is available on the Company's website (www.amrest.eu).

Considering the professional and biographical profiles, the composition of the Committee is diverse in terms of gender, professional experience, competencies and personal abilities, and its members enjoy the knowledge, skills and experience necessary to fulfil their duties, and, as a group, its members have the required technical knowledge related to AmRest's sector of activity.

4. MEETINGS HELD BY THE COMMITTEE AND THEIR CONSTITUTION DURING 2025

In accordance with the provisions of the Regulations of the Board of Directors and the Regulations of the Audit and Risk Committee, the Committee meets whenever it is called to do so by resolution of the Committee itself or its Chairman, who must call a meeting when the Board of Directors or its Chairman requests the issuance of a report or the presentation of proposals and, in any case, when it is convenient for the proper performance of its duties. The Committee shall also meet when so requested by at least two of its members.

The Committee must meet at least four times per year. One of these meetings is specifically dedicated to draw up the financial information that the Board must approve and include in the annual public documentation. The Committee also meets on the occasion of each date of publication of interim financial information.

In this regard, the Committee draws up a calendar of the ordinary meetings to be held during

each financial year. This calendar may be modified by agreement of the Board of Directors, the Committee or by decision of its Chairman, in which case the modification must be brought to the attention of the members as soon as possible. The Committee also has an Action Plan (Agenda) detailing and scheduling the activities to be carried out for each financial year, in accordance with its assigned duties and functions.

The Audit and Risk Committee is validly quorate when the majority of its members are present, either in person or by proxy, and adopts its resolutions by an absolute majority of those in attendance, whether in person or by proxy.

During 2025, the Audit and Risk Committee met on nine occasions. Therefore, it has met with the frequency necessary for the proper performance of its functions. Regarding the degree of participation of each Committee member in the meetings held during 2025, all directors attended in person (attendance by proxy is not computed for these purposes) all the meetings held.

In general, Committee meetings included the presence of the members of AmRest management and, when necessary, statutory auditors. These individuals attended the meetings upon the Committee's invitation and were present only to discuss the items on the agenda for which they were called, and no external persons were present during the decision-making and voting phases of the meetings.

Thus, during 2025, the partners representing the Company's statutory auditor (who is also the verifier of the Company's sustainability information), PwC Auditores, S.L. ("**PwC**"), attended four meetings of the Committee (one of these meetings was held without the presence of the management team and the Executive President) to (i) inform about the annual financial report for 2024, (ii) inform about the relevant risks related to business continuity, (iii) inform about the audit process to be carried out during 2025, and (iv) inform about the accounts audit process of the first half of 2025.

Likewise, the Chief Financial Officer regularly attended all the Committee meetings to participate in matters within his competence, upon invitation by the Chairman of the Committee. In addition, on several occasions, Committee meetings included the presence of

the chief internal audit and control officer (attending four meetings), the chief risks and compliance officer (attending four meetings), the global controller (attending seven meetings), the chief Group's tax officer (attending four meetings), the chief investor relations and strategy officer (attending four meetings), the chief information technology officer (attending four meetings), the chief treasury officer (attending two meetings), and members of the legal team to coordinate the work and monitor the projects, limiting their attendance in all cases, as mentioned above, to those items on the agenda in relation to which they were called.

Finally, since the Audit and Risk Committee and the Sustainability, Health and Safety Committee have two directors shared (out of the three directors on each committee), Ms. Romana Sadurska, Chairman of the Sustainability, Health and Safety Committee, attended one meetings of the Audit and Risk Committee, thus ensuring proper coordination between the two Committees in the process of preparing and drafting sustainability information.

Regarding the preparation and development of meetings, the Chairman of the Committee calls the meetings with proper advance notice (in general, seven calendar days in advance), except when urgency or timeliness requires a universal meeting. In addition, the Committee members are provided with information on the matters to be addressed, prior to each meeting, encouraging their active participation and informed adoption of resolutions. In this regard, the directors have a specific technological platform from which they can easily access the meeting documentation, allowing them to prepare for the meetings and to follow up on the information provided in a timely and appropriate manner.

All matters submitted for deliberation are addressed in due detail at all Committee meetings. Members thereof actively participate in the debates that arise.

The Secretary has drawn up the relevant minutes of all meetings held, reflecting the development (including entry and leave of participants), content, deliberations and resolutions adopted in the meetings. The minutes of the Committee are available to both its members and the members of the Board of Directors.

Therefore, the Committee exercises its functions independently and complies with the rules of operation established in the Articles of Association, the Regulations of the Board of Directors

and the Regulations of the Audit and Risk Committee, organising itself in a correct and efficient manner for the performance of its duties.

Finally, relations between the Audit and Risk Committee and the Company's Board of Directors are based on the principle of full transparency. In this regard, the Chairman of the Committee reports to the Board of Directors on the main issues discussed and the activities and work performed by the Committee, so that it is made aware of such actions for the exercise of its powers, and, when necessary, proposes to the Company's Board of Directors that any appropriate resolutions be adopted.

5. FUNCTIONS AND DUTIES OF THE COMMITTEE

In accordance with the provisions of Article 20 of the Regulations of the Board of Directors and Articles 5 to 10 of the Regulations of the Audit and Risk Committee, the Committee shall have the following responsibilities, notwithstanding other tasks the Board of Directors and applicable legislation may entrust to it:

- (a) To report, through its Chairman, to the General Shareholders' Meeting on questions raised by the shareholders regarding matters within its remit and explain the audit's results and how it contributed to the integrity of the financial information and the Audit and Risk Committee's role in this process.
- (b) To oversee the effectiveness of the Company's internal control system, the internal audit, and the risk management system (both financial and non-financial) and discuss with the accounting auditor any significant weaknesses of the internal control system that may be revealed in the course of the audit, while maintaining its independence. For such purposes, the Committee may, if appropriate, submit recommendations or motions to the Board of Directors, with the relevant time period for follow-up.
- (c) To oversee and assess the preparation and presentation process and the integrity of the financial and non-financial information, reviewing compliance with legal requirements, the proper determination of the scope of consolidation and the correct application of

accounting standards, and submit recommendations or motions to the Board of Directors for the purposes of safeguarding the integrity of the financial information.

- (d) To aim that the annual accounts are prepared by the Board of Directors in accordance with the legal provisions on accounting. However, in cases where the auditor has included a qualification in its audit report, the Chairman of the Committee shall clearly explain the Committee's view of its content and scope, being a summary of such view available to the shareholders at the time of publication of the call to the General Meeting.
- (e) To submit motions to the Board of Directors regarding the recruitment, appointment, re-election and replacement of the auditor. The committee takes responsibility for the recruitment process, as well as the terms and conditions of the agreement to be executed with them, the scope of their professional mandate, the renewal or not of their mandate and where appropriate, and regularly gather information about the audit plan and its implementation, while preserving its independence in the performance of its duties.
- (f) To liaise with the external auditor to receive information on: matters that could represent a threat to its independence; any matter related to the implementation of the audit process; and, where appropriate, the authorisation of any services, other than those forbidden under the terms of the applicable audit regulations, and other communications envisaged by these regulations.

In any event, the Audit and Risk Committee must receive, annually from the accounting auditor: a declaration of its independence regarding the entity or those entities that it has direct or indirect links to; information on any additional services rendered of any kind and the relevant fees received by the auditor or persons, natural or legal, related to the auditor, from the abovementioned entities, pursuant to the provisions of the prevailing audit regulations.

- (g) Regarding the auditor, the Audit and Risk Committee shall also be responsible for the following duties:
 - (i) In the event of the resignation of the auditor, examine the circumstances that gave

rise to the resignation.

- (ii) Ensure that the compensation received by the auditor for its work does not compromise the quality or independence thereof.
 - (iii) Oversee that the Company communicates through the CNMV any change in auditor and attaches a statement regarding any disagreements with the outgoing auditor and, if any, the substance of the disagreement.
 - (iv) Ensure that the auditor meets annually with the full Board of Directors to inform them of the work performed and on the accounting status and the risks of the Company.
 - (v) Ensure that the Company and the auditor comply with the applicable legal provisions regarding the provision of non-audit services, limits on the concentration of the auditor's business, and generally all other provisions regarding the independence of the auditors.
- (h) To issue, annually prior to the issue of the audit report, a report expressing an opinion on whether the independence of the accounting auditor has been jeopardised. The report must include a reasoned assessment of the provision of each and every additional service referred to in the foregoing paragraph f (other than the legal audit), individually and as a whole, and in relation to the independence system or the audit regulations.
- (i) To report on related-party transactions that must be approved by the shareholders acting at a General Shareholders' Meeting or by the Board of Directors and to supervise the internal process established by the Company for those transactions for which approval has been delegated by the Board of Directors.
- (j) To advise the Company's Board of Directors, in advance, of all of the topics covered by law, the bylaws and these Regulations, and namely, of:
- (i) The financial information and the directors' report that the Company must disclose on a regular basis;

- (ii) The creation or acquisition of interests in special purpose vehicles or entities resident in countries or territories considered to be tax havens; and
 - (iii) The structural modifications and corporate transactions that the Company plans to carry out, analysing and reporting to the Board of Directors on their financial terms, accounting impact and in particular, if applicable, on the proposed exchange ratio.
- (k) Monitor the independence of 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 the priorities and annual work programme of the internal audit unit, ensuring that it focuses primarily on the main risks the company is exposed to (including reputational risk); receive regular report-backs on its activities; and verify that senior management are acting on the findings and recommendations of its reports.

The head of the internal audit service will submit an annual work program to the Audit and Risk Committee, for approval by this committee or the Board of Directors and shall report to the committee on (i) its execution, as well as any incidents or scope limitations arising during its implementation, (ii) the results, and (iii) the follow-up of its recommendations.

- (l) Establish and supervise the mechanisms that allow employees and other persons related to the Company, such as directors, shareholders, suppliers, contractors or subcontractors to report, confidentially and, if deemed appropriate, anonymously, any irregularities of potential significance, financial, accounting or those of any other nature, that are noticed within the Company, respecting in all cases the personal data protection regulations and the fundamental rights of the parties involved.
- (m) Monitor in general that the internal control policies and systems established are applied effectively in practice.

In particular, regarding the Company's risk control and management policy, the Audit and Risk Committee is responsible for supervising that it identifies or determines, at least:

- (i) The different types of financial and non-financial risk the company is exposed to (including operational, technological, financial, legal, social, environmental, political and reputational risks, and risks relating to corruption), with the inclusion under financial or economic risks of contingent liabilities and other off-balance-sheet risks.
 - (ii) A risk control and management model based on different levels.
 - (iii) The level of risk that the company considers acceptable.
 - (iv) The measures in place to mitigate the impact of identified risk events should they occur.
 - (v) The internal control and reporting systems to be used to control and manage the above risks, including contingent liabilities and off-balance sheet risks.
- (n) Oversee the risk control and management unit, which shall perform the following responsibilities:
- (i) Ensure that risk control and management systems are functioning correctly and, specifically, that major risks the company is exposed to are correctly identified, managed and quantified.
 - (ii) Participate actively in the preparation of risk strategies and in key decisions about their management.
 - (iii) Ensure that the risk control and management systems are mitigating risks effectively in the frame of the policy drawn up by the Board of Directors.

6. SIGNIFICANT ACTIVITIES DEVELOPED DURING FINANCIAL YEAR 2025

This Committee, in fulfilment of its functions under Article 20 of the Regulations of the Board of Directors and Articles 5 to 10 of the Regulations of the Audit and Risk Committee, has focused its meetings during 2025 on the following main activities, none of which required the collaboration of an external expert:

6.1. Review of annual accounts and other periodic financial and non-financial information (Article 20.4 of the Regulations of the Board of Directors and Articles 5 and 8 of the Regulations of the Committee)

The Audit and Risk Committee, in accordance with the duties attributed thereto in this area, monitored and evaluated the process of preparation and presentation and the integrity of the Company's financial and non-financial required information. Specifically, the Committee carried out the review of the individual and consolidated annual accounts and directors' reports (which include the statement of non-financial information - sustainability report) of the Company and of its consolidated Group for fiscal year 2024 prior to their formulation by the Board of Directors. In this regard, the Audit and Risk Committee reported favourably to the Board of Directors prior to the formulation of the annual accounts.

It should be noted that the functions relating to the process of collecting, preparing and drawing up sustainability information are carried out by the Audit and Risk Committee in constant coordination with the Company's Sustainability, Health and Safety Committee.

It is noted that the audit reports of AmRest's individual and consolidated annual accounts for the year ended 31 December 2024 did not contain any qualifications.

The Committee has also monitored the process of preparing and presenting and integrity of the quarterly financial information (which has continued to be published on a voluntary basis) and semi-annually financial information. In the case of the semi-annually financial information, the Board must submit this information to the market and refer it to the CNMV by virtue of its obligations of periodic reporting as a listed company.

Also, during the year, the Committee has reviewed: i) the Group's level of leverage; ii) the main financial and accounting aspects of corporate operations; and iii) the macroeconomic outlook.

6.2. External Audit (Article 20.4 of the Regulations of the Board of Directors and Article 9 of the Regulations of the Committee)

At the proposal of the Audit and Risk Committee, the Ordinary General Shareholders'

Meeting held on May 8, 2025 approved the re-election of PwC as statutory auditor of the Company and its consolidated Group of companies for the financial year 2025.

During 2025, the Committee monitored relations with the External Auditor, PwC, meeting directly with PwC on several occasions during the financial year, establishing the appropriate relations to receive information on any issues related to the process of developing the audit of accounts. In addition, it supervised the fulfilment of the auditing contract, seeing to it that the opinion regarding the annual accounts and the main contents of the audit report were clearly and accurately drawn up.

Likewise, and in relation to the External Auditor, the Committee approved the proposed fees for the auditing firm PwC for the fiscal year 2025, covering the auditing of accounts and other related services. The Committee also approved the contracting of various services, other than the auditing of accounts, always with due evaluation, justification and motivation.

Finally, in accordance with the provisions of Section 71 of Technical Guide 1/2024 of the CNMV on Audit Committees of Public Interest Entities, the Audit and Risk Committee analysed the results obtained in the evaluation process of the External Auditor, PwC, and how it has contributed to the quality of the audit and the integrity of the financial information, and the review of the non-financial information.

6.3. Verification of sustainability information

The Sustainability Statement for financial year 2024, included in the Group's consolidated directors' report, was verified by PwC, which reported to the Committee on its results regarding this independent verification, confirming that such information was in accordance with the applicable regulations.

Likewise, and in relation to the information on sustainability for financial year 2025, the Audit and Risk Committee submitted to the Board of Directors, for approval by the General Shareholders' Meeting, the proposal for the appointment of PwC as verifier of the sustainability information of the Company and its consolidated Group of companies for the aforementioned financial year (appointment approved by the Ordinary General Shareholders'

Meeting on May 8, 2025, conditional upon it being necessary or possible under the Spanish regulation transposing Directive (EU) 2022/2464 of the European Parliament and of the Council of December 14, 2022, amending Regulation (EU) No. 537/2014, Directive 2004/109/EC, Directive 2006/43/EC, and Directive 2013/34/EU as regards disclosure of sustainability information by companies).

6.4. Internal Audits (Article 20.4 of the Regulations of the Board of Directors and Article 6 of the Regulations of the Committee)

During 2025, the Audit and Risk Committee performed the functions relating to the Company's internal audit assigned in the Regulations of the Board of Directors and of the Audit and Risk Committee, which are essentially the following: (i) ensure the independence and effectiveness of the internal audit function, and ensure that it has sufficient resources and adequately qualified staff to perform its functions efficiently; (ii) approve the annual activities plan of the internal audit, ensuring that it carries out its functions proactively and that its activity is focused mainly on the relevant risks of the Company and its Group; (iii) receive periodic information on its activities, reserving time within each meeting for the internal audit; and (iv) verify that senior management takes into account the conclusions and recommendations of its reports.

Specifically, within the framework of the Committee's responsibilities, the work performed by the internal audit and internal control area regarding the Company's Internal Control Systems has been reviewed and monitored, being informed about and analysing, among other issues, the Annual Report of Activities of the internal audit and internal control area; the Annual Plan of the internal audit and internal control area, the budget proposal for this area and the details of its work plans; the follow-up of the internal audit and internal control Reviews Action Plans; and the conclusions of internal audit and internal control on reviews of transversal and global processes. The Committee also evaluates the operation of the internal audit and the performance of its head on an annual basis.

6.5. Compliance with the obligations of listed companies. Supervision of legal, tax and compliance aspects (Article 20.4 of the Regulations of the Board of Directors and Article 10 of the Regulations of the Committee)

The Audit and Risk Committee, in the exercise of its functions, oversees the legal, tax and compliance aspects of the Group. In particular, the most relevant tax issues and changes in taxation in countries where the Company has business have been reviewed. With regard to legal aspects, the Committee oversees, among others, the dispute resolution procedures affecting the companies of the Group and their impact. In compliance matters, it reviews and monitors the activities carried out by the compliance area, including cybersecurity. Also in compliance matters, the Committee is responsible for analysing the procedure for approving, updating, and modifying the Group's internal policies and regulations in matters within its competence.

Likewise, the Committee monitors the activity of the Internal Information System (whistleblowing channel).

Finally, in 2025 the Committee supervised the renewal of the liability insurance policy for directors and executives.

6.6. Related party transactions (Article 20.4 of the Regulations of the Board of Directors and Article 5 of the Regulations of the Committee)

Within the framework of the regime of related-party transactions established by Law 5/2021, included in the Regulations of the Board of Directors of the Company, the Audit and Risk Committee must report on related-party transactions to be approved by the Company's General Shareholders' Meeting or Board of Directors.

During 2025, the only related-party transaction that was formalized, approved by the Company's Board of Directors, after analysis and favourable report by the Audit and Risk Committee, is the acquisition, by a company belonging to the AmRest Group from Cinia, S.A. de C.V. (an entity associated with the FCapital Dutch, S.L. shareholder group) of uniforms (aprons) for La Tagliatella. The amount of this transaction is less than ten thousand euros

(€10,000).

This transaction, carried out under market conditions, is duly disclosed in the Audit and Risk Committee Report on related-party transactions for the 2025 financial year.

6.7. Risk control and management (Article 20.4 of the Regulations of the Board of Directors and Articles 5 and 7 of the Regulations of the Committee)

In compliance with Article 20.4 of the Regulations of the Board of Directors and Articles 5 and 7 of the Committee's Regulations, the Audit and Risk Committee has monitored the effectiveness of the Company's internal control and risk management systems (both financial and non-financial). To this end, the Audit and Risk Committee has been informed of the most important risks, their financial impact and those responsible for their management in the Company. In addition, it has overseen the preparation of policies to manage the Group's risks and make them known appropriately.

During 2025, the Committee has continued to monitor the risk management process, including the review and update of the Group's risk map, and the implementation process, and subsequent follow-up of the Global Risk Management Policy, Global Compliance Policy and Business Continuity Management Policy to manage the Group's risks.

6.8. Communications with regulators

The Committee carries out the analysis and supervision of the communications with regulators during the financial year on matters within its competence.

During 2025, the Committee has not been informed of any request for clarification of information or communication with regulators in matters related to the securities market.

6.9. Information on the Company's treasury stock

The Audit and Risk Committee periodically monitors, on a quarterly basis, the balance of the Company's treasury stock and the transactions carried out with treasury shares.

During 2025, the Committee reported favorably on the implementation of the share buyback program established by the Company's Board of Directors to meet the settlements of the compensation plans in force for AmRest Group officers and employees, and was promptly informed of the execution of this program.

6.10. Reporting, management and financial consolidation systems of the Company

The Audit and Risk Committee has continued to monitor the improvement works the consolidation and reporting systems, to achieve better control of information and to prepare this information more quickly and efficiently. In 2025, the AmRest Group began the process of implementing and optimizing its internal control system related to the publication of financial information, which has been redesigned over the last few years. This process includes updating existing controls and introducing new controls across the organization.

7. EVALUATION OF THE OPERATION AND PERFORMANCE OF THE AUDIT AND RISK COMMITTEE

The Audit and Risk Committee evaluates its operation and performance on an annual basis, analysing, in particular, its composition; work program; documentation; calls to meetings, frequency, duration and conduct of meetings; contacts with the Company's executives and with the external auditors; competencies, functions and means.

In financial year 2025, the evaluation of the Committee was carried out internally, within the framework of the global evaluation process of the Board of Directors and its Committees. The results of the evaluation, duly communicated to the Board of Directors, concluded that the functioning of the Audit and Risk Committee is satisfactory, and this evaluation has not given rise to significant changes in its internal organization and procedures.

8. INFORMATION ON THE COMMITTEE'S OPINION REGARDING THE INDEPENDENCE OF THE EXTERNAL AUDITOR

In accordance with the provisions of section 529.4.f) quaterdecies of the Companies Act, having been notified by the external auditor (PwC) of its statement of independence for financial year 2024, at its meeting held on February 25, 2025, the Audit and Risk Committee

issued its report on the independence of such external auditor, which described, among other things, the additional services to audit services, both direct and indirectly, provided by PwC and its related entities to the Company and its related companies during the period covered by the annual accounts for the fiscal year ended December 31, 2024, along with the corresponding fees. This report concluded that such external auditor was independent of AmRest Holdings, SE and its related companies, in accordance with applicable law.

9. INFORMATION ON PRACTICAL GUIDELINES ON AUDIT COMMITTEES FOLLOWED BY THE COMMITTEE

AmRest's Audit and Risk Committee follows Technical Guide 1/2024 on Audit Committees of Public Interest Entities, approved by the CNMV on June 27, 2024.

10. CONCLUSIONS

Over the course of 2025, the Audit and Risk Committee analyzed and examined the main issues and aspects within its purview, regularly reporting to the Company's Board of Directors on the most significant issues.

During fiscal year 2026, the Audit and Risk Committee plans to continue to review and monitor the situation affecting all matters within its purview.

11. DATE OF PREPARATION AND OF APPROVAL OF THE REPORT

This Report was prepared by the Audit and Risk Committee on February 24, 2026, and approved by the Board of Directors on February 26, 2026.

February 2026