



REPORT OF THE AUDIT AND RISK COMMITTEE ON RELATED PARTY TRANSACTIONS DURING 2021

1. INTRODUCTION

This document contains the Report of the Audit and Risk Committee of the Board of Directors of Amrest Holdings, SE (the “**Company**” or “**AmRest**”) on related party transactions, referred to in recommendation six of the Code of Good Governance of Listed Companies published by the National Securities Market Commission (the “**Code of Good Governance**”).

In accordance with Article 529 ter of Royal Legislative Decree 1/2010, of 2 July, approving the consolidated text of the Spanish Companies Act (*Ley de Sociedades de Capital*) (the “**Companies Act**”), the Board of Directors, among other non-delegable powers, is responsible for the approval, following a report from the Audit and Risk Committee (the “**CAR**”), on related party transactions as these are defined by the legislation applicable to this matter at any time.

Accordingly, the AmRest CAR prepares this report, which will be made available to shareholders and investors through the Company's website (www.amrest.eu), well in advance of the ordinary general meeting, as stated in recommendation six of the Code of Good Governance.

2. PROCEDURE AND BODIES AUTHORISED FOR APPROVAL OF TRANSACTIONS WITH RELATED PARTIES

Pursuant to Article 19 of the Rules of Procedure of the Board of Directors, the Audit and Risk Committee is responsible for reporting to the Board of Directors on related party transactions. The authority to approve these transactions rests with the Board of Directors or the General Meeting, in accordance with the provisions of the applicable regulations.

For the approval of related party transactions, the director must refrain from participating in the deliberation and voting of resolutions or decisions in which the director or a related person has a direct or indirect conflict of interest. Resolutions or decisions affecting the director in his capacity as such, namely, his appointment or revocation for positions of the Board of Directors and others of similar relevance will be excluded from the foregoing obligation.

3. RELATED PARTY TRANSACTIONS YEAR 2021

Transactions with significant shareholders

During 2021, no transactions were carried out with any significant shareholders in AmRest requiring authorisation.

This information is also included in the AmRest Group's Consolidated Annual Accounts, which



contain AmRest's Annual Corporate Governance Report for financial year 2021.

Transactions with directors

The AmRest Group's Consolidated Annual Accounts, which contain the AmRest's Annual Corporate Governance Report and the Annual Remuneration Report for 2021, detail the total remuneration received by the Board members.

During 2021, no transactions were carried out with any AmRest director requiring authorisation.

Transactions with related parties

For any information on the Company's related party transactions, you can consult the AmRest Group's Consolidated Annual Accounts, which contain AmRest's Annual Corporate Governance Report for financial year 2021.

In accordance with the applicable regulations in force, transactions between companies of the same consolidated group (AmRest Group), which have been eliminated in the process of drawing up the consolidated financial statements and form part of the normal business of companies, in terms of their purpose and conditions, have not been included in this report.

Information is also provided in aggregate form for items of similar content.

February 2022