

AUDIT COMMITTEE REGULATIONS OF LABORATORIOS FARMACÉUTICOS
ROVI, S.A.

Version approved by the Board of Directors on 12 December 2024

*THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.
IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH
VERSION SHALL PREVAIL.*

CHAPTER I. PRELIMINARY

Article 1.- Purpose and legal bases

1. The Audit Committee (the "**Committee**") of Laboratorios Farmacéuticos Rovi, S.A. ("**Rovi**" or the "**Company**") is an internal reporting and consultative body which provides proposals to the Board of Directors.
2. These regulations (the "**Regulations**") are aimed at setting out the Committee's competences, principles of action and basic organisation and operating rules.

Article 2.- Interpretation

1. These Regulations round out and expand upon the regulatory system applicable to the Committee envisaged in the prevailing legislation and the Company's Bylaws and Board Regulations. These Regulations shall be interpreted in accordance with the applicable legal and bylaw regulations.
2. The Committee or, where applicable, the Board is responsible for resolving doubts about the implementation and interpretation of these Regulations in accordance with the general criteria on how to interpret legal regulations.

Article 3.- Amendment

1. The Committee, at the proposal of its Chairperson or the majority of its members, can propose the Board of Directors an amendment to these Regulations.
2. The amendment to these Regulations shall be valid if the resolution is adopted for such purpose by an absolute majority of the Committee members and it must subsequently be endorsed by an absolute majority of the directors present or represented at the Board meeting.
3. These Regulations can also be amended through a resolution by the Board of Directors at its own request or of its Chairperson and it must be adopted by an absolute majority at the meeting attended by the majority of the directors in person or by proxy.
4. These Regulations shall be updated whenever this is required to conform to the applicable provisions in force and include the appropriate improvements.

*THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.
IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH
VERSION SHALL PREVAIL.*

Article 4.- Dissemination

The valid text of these Regulations shall be made public and available on the Company's corporate website.

CHAPTER II FUNCTIONS

Article 5.- Areas of responsibility

The Committee's main responsibilities are to provide advice to the Company's Board and oversee and control the processes for drafting and presenting the financial and non-financial information, including sustainability information, the independence of the auditor and the sustainability assurance service provider, and the effectiveness of the risk control and management systems.

The Committee is responsible for the areas envisaged in this chapter, without prejudice to any other tasks attributed to it at any time by the law, Rovi's internal regulations or the Company's Board of Directors.

Article 6.- Functions related to the external audit and the assurance of sustainability reporting

The Audit Committee shall carry out the following main duties related to the external auditor and the sustainability assurance service provider:

- a) Review the Company's accounts, monitor compliance with the legal requirements and the proper implementation of the generally accepted accounting principles, with direct collaboration from the external and internal auditors and the sustainability assurance service provider.
- b) Submit to the Board of Directors, so that it can submit them to the General Shareholders Meeting, the proposed selection, appointment, re-election and replacement of the auditors and the sustainability assurance service providers, assuming responsibility for the selection process, as well as the conditions of their hiring; and regularly gather information on the auditing and sustainability reporting plan and its execution, as well as preserving their independence in the performance of its tasks. The Audit Committee shall abstain from proposing to the Board of Directors and the latter shall, in turn, abstain from submitting to the General Meeting, the appointment as the Company's auditor or sustainability assurance service provider of any audit or assurance service provider firm that is incompatible in accordance with the audit and the sustainability reporting legislation as well as any firm whose fees the Company is expected to pay, for all the items, a higher percentage than that legally established for its total revenues in the last year.

THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.

IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH VERSION SHALL PREVAIL.

- c) Submit to the Board of Directors proposals for the definition of strategies, plans, policies and objectives in environmental, social or governance (ESG) or sustainability aspects.
- d) Define the auditor and the sustainability assurance service provider selection procedure specifying the criteria or parameters to be assessed. The procedure must take into account the candidate's resources and experience relating to the relevant sectoral aspects in which the Company is involved, the capacity and degree of geographical coverage of the auditor or the assurance service provider, including specific knowledge of the applicable regulations and reporting standards, including International Financial Reporting Standards (IFRS) and European standards applicable to sustainability reporting, the independence, quality and efficiency of its services, as well as whether the culture of the audit or the assurance service provider attaches sufficient importance to the quality of the auditor or assurance, to the internal controls and reviews performed for this purpose and to any communication received from public supervisors, including the results of any review or inspection

In the selection process, aspects relating to the quality of the audit or assurance should be considered prior to the subsequent assessment of the economic conditions of the service. Furthermore, all criteria must be weighed appropriately whereby the quantitative criteria such as the fees proposed do not prevail and the auditor and the assurance service provider's capabilities are not solely assessed in terms of the provision of services additional to the audit or the assurance of sustainability reporting. The Committee shall also assess whether to limit the assessment of the financial bids such as excluding the bids which may be considered to be disproportionate or abnormal.

- e) Issue a report every year before the issue of the audit report and the assurance report on the accounts expressing an opinion on whether the independence of the auditors or audit firms and the sustainability assurance service provider or assurance service firms has been compromised. This report must in any case include a reasoned assessment of the provision of the additional services provided by the auditors or the sustainability assurance service providers, both individually and as a whole, other than the legal audit and the assurance of sustainability reporting, and in relation to the system of independence or with the regulations governing the activity of auditing accounts and the assurance of sustainability reporting. In any event, it must receive from the external auditors and the sustainability assurance service providers an annual confirmation of their independence in regards to the audited or assured entity and its directly or indirectly entities, as well as detailed and individual information of the additional services of any kind provided and the corresponding fees received from these entities by the external auditors, the sustainability assurance service providers,

THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.

IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH VERSION SHALL PREVAIL.

or by the persons or entities linked to them, in accordance with the regulations governing the activity of auditing accounts and the assurance of sustainability reporting.

- f) Supervise compliance with the audit and the assurance of sustainability reporting agreements, to ensure that the opinion on the annual accounts and the main content of the audit report and the assurance report are drafted clearly and precisely; and assess the results.
- g) Every year assess the actions and contribution of the auditor and the sustainability assurance service provider to the audit and the assurance quality and the integrity of the financial and non-financial information, including, as the parameters for the assessment, those set out in the auditor and the sustainability assurance service provider selection policy.
- h) Establish appropriate relations with the external auditor and the sustainability assurance service provider to receive information on matters that may represent a threat to their independence, for examination by the Committee, and any others relating to the audit process and the assurance of sustainability reporting; and, where applicable, authorise services other than those prohibited by applicable law, as well as other communications included in the audit legislation and audit and sustainability reporting standards.
- i) Request the auditor or the sustainability assurance service provider, when deemed necessary, to provide an explanation about the internal quality control system that they must have established regarding independence, the degree of involvement of the most senior levels of the auditor or assurance service provider, including the lead partner and the quality reviewer, and the extent of the firm's effective commitment to audit and assurance quality and the extent to which this has directly affected the evaluation of their performance within the firm and the amounts of remuneration earned, as well as information about the internal rotation practices of the audit and assurance provider partner and its staff and how it conforms to the audit and sustainability reporting standards. For such purposes, the Committee can request, in the annual independence letters sent by both the auditor and the assurance service provider, the inclusion of a statement informing that they comply with this.
- j) Gather information from the auditor and the sustainability assurance service provider on any significant indications or risks identified by the auditor or the assurance service provider of any possible fraud or manipulation of financial or non-financial information (including, but not limited to, in relation to environmental laundering). In particular, the Commission should ask the auditor about the procedures in place to provide reasonable assurance that the annual accounts are free from material misstatement or omission, and whether, in

THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.

IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH VERSION SHALL PREVAIL.

practice, they have identified any signs or indications of which the Commission should be aware and in respect of which it should take any action

- k) If the external auditor or the sustainability assurance service provider resigns, examine the circumstances that may have caused this.
- l) Ensure that the remuneration of the external auditor and the sustainability assurance service provider for the work does not compromise its quality or independence and analyse the significant changes that may take place in its total remuneration.
- m) Ensure that the Company informs the Spanish National Securities Market Commission (the "**CNMV**") of a change of auditor and the sustainability assurance service provider, including a statement about the future existence of disagreements with the outgoing auditor or assurance service provider and the content thereof, if any.
- n) Ensure that the external auditor and the sustainability assurance service provider hold meetings with the Audit Committee on the occasion of the publication of annual or interim financial and sustainability information, and such other meetings as may be necessary to report on the most relevant aspects of its approach to audit and assurance risks and, especially, on the appropriateness of the criteria and parameters used in determining materiality or dual materiality in the case of the Sustainability Statement.
- o) Ensure that the external auditor and the sustainability assurance service provider holds a meeting every year with the plenary session of the Board of Directors to inform it about the work being done and changes in the company's accounting, sustainability risks situation.
- p) Ensure that the external auditor and the sustainability assurance service provider respects the regulations in place on provision of services other than auditing or assurance of sustainability reporting, the limits to the business concentration and, in general, other regulations on their independence. The Audit Committee is responsible for approving the provision of non-audit or non-assurance services, assessing: (i) the nature, the circumstances and context in which they take place, and their effects and if those services jeopardise the auditor or the assurance service provider's independence; (ii) if the audit firm or the assurance service firm, based on its knowledge and experience, is the best one to provide such services; (iii) the remuneration for the non-audit or non-assurance services, individually or as a whole, in relation to that for the audit and the parameters used by the audit firm to determine its own remuneration policy; and (iv) the establishment of a guiding limit for the fees to be received by the auditor or assurance service provider for non-audit or non-assurance services in accordance with the law and the EU regulations.

THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.

IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH VERSION SHALL PREVAIL.

- q) Review compliance with the prohibitions after the completion of the audit and assurance work set out in the law.
- r) Encourage the group auditor to assume the responsibility for the audits of the companies that form part of the group.

Article 7. Functions related to the internal audit

The Company shall have an internal audit function, under the supervision of the Audit Committee, to ensure the proper operation of the internal reporting and control systems.

The internal audit officer must provide the Audit Committee, for its approval and subsequent submission to the Board, with the guidance and annual work plan for the internal audit, as well as any relevant amendments thereto which shall be approved if the Committee so considers by the same procedure.

The Audit Committee's oversight of internal audit should be supported by monitoring of the annual plan defined on the basis of the most significant risks and by frequent interaction with the external auditor, the sustainability assurance service provider and the other assurance functions. Among others, the Audit Committee should check the internal controls over the methodology of calculation of both alternative performance measures (APMs) and key performance indicators (KPIs) on sustainability that are used

The internal audit officer must directly inform the Audit Committee of its execution, including any incidents and limits to the scope arising during its implementation, the results, and the monitoring of its recommendations, and submit an activities report at the end of each year to the Committee.

Regarding the internal audit function, the Audit Committee must:

- a) Monitor the independence and efficacy of the internal audit function and propose the selection, appointment and removal of the internal audit officer.
- b) Annually approve the budget of the internal audit function which must be submitted by the officer of this area, the guidance and annual work plan for the internal audit, as well as any relevant amendments thereto, for subsequent submission to the Board of Directors, if appropriate, for their acknowledgement. The Audit Committee shall ensure that the internal audit function has the necessary human, financial and technological resources for the execution of the annual work plan and that its activity focuses mainly on the relevant financial and non-financial risks (including reputational ones).
- c) Assess periodically the functioning, action plans and resources of the internal audit and the performance of its officer. The assessment must include the degree of compliance with the established targets and criteria, as well as the opinion of

*THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.
IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH
VERSION SHALL PREVAIL.*

the Company's executive department, with the aim of determining the officer's annual variable remuneration.

- d) Periodically subject the internal audit to evaluation processes by an independent third party to verify compliance with the Global Internal Audit Standards and to gather the views of other committees and the executive management.
- e) Approve the fixed and variable annual remuneration of the internal audit officer, following a proposal by the chief executive officer of the Company or the body to which this area organisationally depends.

Article 8.- Functions related to the internal control and reporting systems

The Audit Committee shall carry out the following main duties:

- a) Supervise and assess the drafting and presentation process and the integrity of the financial and non-financial information, as well as the financial risk control and management systems relating to the Company, and where appropriate to the Group, including the operational, technological, legal, corporate, environmental, political and reputational control systems or those related to corruption, as well as those related to sustainability, reviewing compliance with regulatory requirements, the appropriate specification of the scope of consolidation and the correct application of accounting and sustainability reporting criteria; and present recommendations or proposals to the Board of Directors to safeguard its integrity.
- b) Receive information on any structural and corporate modifications that the Company plans in order to review them and inform the Board of Directors in advance of the financial conditions and their accounting impact, in particular of the proposed exchange ratio, where applicable.
- c) Deal with, meet and take into account in the corresponding and appropriate way the requirements sent, in the current or previous years, by the public financial information supervisor, making sure that the financial statements do not repeat the same type of incidents previously identified in those requirements.
- d) Review and supervise the internal control and risk management systems on a regular basis, so the main risks are properly identified, managed and disclosed.
- e) Discuss with the auditors or audit firms any significant weaknesses in the internal control system that it may have detected during the audit, without undermining its independence. For such purpose, it may submit recommendations or proposals to the Board of Directors, together with a corresponding monitoring period.
- f) Establish and supervise a mechanism that enables employees and other Company stakeholders, such as directors, shareholders, suppliers, contractors, subcontractors or representatives of associations and affected communities, to communicate any irregularities of potential financial, accounting or sustainability

THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.

IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH VERSION SHALL PREVAIL.

importance, or of any other kind, related to the Company, detected within the Company or its group. This mechanism must guarantee confidentiality, and in any case, include ways in which the communications can be made anonymously, respecting the rights of both the reporter and person reported.

- g) Supervise the aforementioned mechanism and may involve in its supervision and assessment (i) the internal audit (in particular, when the aspects reported may have a relevant impact on the Company's governance, internal control and risk management systems), provided that the necessary safeguards are established to guarantee the independence of its function or (ii) an external adviser, when it considers it appropriate due to the importance or complexity of the matter receiving information about its functioning on a regular basis. That information shall include at least the number of reports received, their origin and type, the results of the investigations and the proposed actions. Furthermore, in the most significant cases or in those in which the Audit Committee so requests, it may request an individualised breakdown of the results of the investigations. After analysing the foregoing, the Audit Committee, if deemed necessary, can propose the corresponding actions to improve its functioning and reduce the risk of irregularities in the future.
- h) Ensure in general that the internal control policies and systems established are applied effectively in practice.

Article 9.- Functions related to the risk control and management policy

The Audit Committee shall carry out the following main duties:

- a) Oversee the risk control and management policy regarding the risks, financial and non-financial, including sustainability risks, which affect the attainment of corporate targets, including, in general, supervision of the agenda of the Committee meetings so that all the significant risks can be analysed throughout the year.
- b) Identify the various types of financial and non-financial risks (among others, operational, technological, legal, social, environmental, political and reputational, including those related to corruption) faced by the Company. The financial or economic risks include the contingent liabilities and other off-balance-sheet risks.
- c) Establish a risk control and management model based on different levels.
- d) Identify the risk level that the Company considers acceptable and obtain reliable information about whether the main risks are managed and maintained within the tolerance values established, studying those values and proposing, where applicable, their adjustment.

*THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.
IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH
VERSION SHALL PREVAIL.*

- e) Identify the measures planned to mitigate the impact of risks identified, if they materialise.
- f) Identify the internal reporting and control systems to be used to control and manage the above risks, including contingent liabilities and off-balance sheet risks.

Article 10.- Functions related to the listed companies' obligations and corporate governance

The Audit Committee shall carry out the following main duties:

- a) Inform the Board of Directors, before it adopts the corresponding resolutions, of:
 - i. The financial information that the Company, as a listed company, must periodically disclose and the directors' report, which shall include, where applicable, the mandatory non-financial information. The Audit Committee must ensure that interim financial statements are drawn up under the same accounting principles as the annual ones and, to this end, may ask the external auditor to conduct a limited review.
 - ii. The creation or acquisition of stakes in special purpose vehicles or whose registered office is in tax havens and any other similar transactions whose complex nature could tarnish the transparency of the Company and its group.
- b) Review the quality, clarity, consistency and integrity of all the financial and related non-financial information disclosed by the Company such as the annual or interim financial statements, directors' reports, risk management and control reports, corporate governance reports, as well as the Sustainability Report or Statement included in the management report, prior, if applicable, to its approval by the Board and assessing which cases must involve the auditors or the sustainability assurance service provider when reviewing any of the additional reports to the financial statements.
- c) Inform the General Meeting and the Board of Directors in advance on related transactions that it must approve, and ensure that the information on these transactions is notified to the market, in the terms required by law and these Regulations.
- d) Request, when deemed necessary due to the complexity of the transaction, expert reports to assess whether the related-party transaction is fair and reasonable or any other reasons it deems necessary
- e) Supervise the internal procedure established by the Company for those related transactions whose approval has been delegated under the law. In particular:

*THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.
IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH
VERSION SHALL PREVAIL.*

- i. Propose to the Board the internal procedure for the periodic reporting and control of related-party transactions, which shall be aimed at verifying compliance with the legally established criteria.
 - ii. Periodically review, with the assistance of internal audit where appropriate, the list of related-party transactions under delegation agreements carried out during the period, including an individualised assessment of the most significant transactions.
- f) Examine and supervise compliance with the Internal Code of Conduct, the Board Regulations, these Regulations and, in general, the Company's governance rules, making sure that the corporate culture is in line with its purpose and values, and make any necessary proposals for their improvement.
- g) Periodically assess and review the system for the Company's corporate governance and sustainability policy so that it achieves its mission to foster corporate interest and take into account, as appropriate, the legitimate interests of other stakeholders.
- h) Ensure that the Company's sustainability practices conform to the strategy and policy established by it.
- i) Supervise and assess the engagement processes with the stakeholders.
- j) Ensure that the financial information published on the corporate website is permanently updated, being able to delegate this function internally within the Company, and which coincides with that drafted by the Company directors and published, where applicable, when it is required to do this on the CNMV's website.

CHAPTER III COMPOSITION AND DUTIES OF THE COMMITTEE MEMBERS

Article 11.- Composition

The Audit Committee shall comprise at least three directors and at most five, designated by the Board of Directors itself from among its non-executive directors. In any case, at least the majority of the Committee members must be independent directors.

Article 12.- Criteria and requirements for appointing the Committee members

The Committee members overall and, in particular, its chairperson, shall be designated by the Board of Directors taking into account their knowledge and experience in

THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.
IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH
VERSION SHALL PREVAIL.

matters of accounting, auditing and financial and non-financial risk management, sustainability reporting and verification and information technology (IT), as well as their knowledge, skills and experience with respect to the Committee's other duties.

Overall, the members of the Audit Committee must have the technical knowledge appropriate to the sector of activity to which the Company belongs. In addition, the Committee overall shall have experience or an appropriate understanding of information technology and sustainability issues that will contribute to the identification and management of related risks and impacts.

Article 13.- Committee positions

The chairperson of the Audit Committee shall necessarily be an independent director and be designated taking into account his/her knowledge and experience in accounting, auditing or both; he/she must be replaced every four years and can be reelected after one year has elapsed since his/her last date in office.

The secretary and, where applicable, the deputy secretary of the Committee, based on the decision of the Committee itself, shall be those designated from among its members as the secretary and, where applicable, the deputy secretary of the Board, respectively.

Article 14.- Duties of the Committee members

1. The Committee members shall act with an independent criterion regarding the other members of the organisation and maintain scepticism so that they appropriately question the data, the assessment processes and the conclusions reached by the Company's executives, managers, and internal and external auditors.
2. Likewise, attending the Committee's formal meetings shall be preceded by sufficient dedication of its members to analyse and assess the information received.

CHAPTER IV FUNCTIONING AND POWERS OF THE COMMITTEE

Article 15.- Audit Committee meetings

1. The Audit Committee will meet ordinarily every quarter to review the periodic financial and sustainability information that must be submitted to the securities market authorities, together with the information that the Board of Directors must approve and include as part of its annual public documentation. It will also meet

*THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.
IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH
VERSION SHALL PREVAIL.*

at the request of any of its members and whenever called to meet by its Chairperson, who must

do so whenever the Board or its Chairperson requests the issue of a report or the adoption of proposals; and, in any event, provided that it is appropriate for the correct performance of its functions.

2. The meetings of the Audit Committee shall be held in person in the location specified on the notice calling the meeting. In exceptional circumstances, when decided by the chairperson of the Audit Committee, the meeting may be called to be held in a number of connected locations or by remote means, using remote communication systems that allow those attending to be recognised and identified, continuous communication between them, and organisation and casting of votes, all in real time. In this case, the meeting will be deemed to be held at the registered office. The members of the Committee attending in any of the interconnected venues will be considered for all purposes as attending the same single meeting of the Audit Committee.
3. The meetings shall be convened by letter, fax, telegram or e-mail, and shall be authorised with the signature of the Committee's chairperson or that of the secretary or deputy secretary by order of the chairperson. The notice, except in the case of emergency meetings, shall be issued at least three days in advance and include the meeting's agenda as well as sufficient relevant information that is duly summarised and prepared for such purposes. The agenda must clearly state the items for which the Committee must adopt a decision or resolution. The chairperson, as the person responsible for the proper functioning of the Committee, shall ensure that its members receive that information accordingly.
4. The chairperson of the Audit Committee may convene extraordinary meetings when the circumstances warrant this in his/her opinion. The documentation which, where applicable, must be submitted to the directors shall be provided sufficiently in advance.
5. It will not be necessary to convene the Committee when all members are present or represented and unanimously agree to hold a meeting.

Article 16.- Sitzings

1. The Audit Committee shall be quorate when at least the majority of its members attend in person or are represented.
2. The Audit Committee members shall freely participate in the deliberations, without being affected by internal or third-party pressures, thus favouring diversity of opinions that enhances its analysis and proposals.

*THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.
IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH
VERSION SHALL PREVAIL.*

3. The Committee shall adopt its resolutions by an absolute majority of the directors attending the meeting in person or represented. In the event of a tie, the chairperson shall have the casting vote.
4. When the resolutions to be adopted by the Committee directly affect one of its members or the persons related to them or when, in general, that member is involved in a conflict of interest, that member must be absent from the meeting until the resolution is adopted, for which the number of Committee members shall be deducted for calculating the majorities.
5. Meetings held on the occasion of each annual or interim financial and sustainability reporting publication date and attended, in such cases, by the auditor and the sustainability assurance service provider shall take place, at least in part, without the presence of the company's management
6. The resolutions of the Audit Committee shall be included in a minutes book, and each of the minutes shall be signed by the Committee's Chairperson and Secretary. A copy of the minutes shall be submitted to all the Board members.

Article 17.- Resources, advice and right to information

1. The resources required by the Audit Committee shall be channeled through the Board secretary.
2. The Committee can obtain advice from external experts when they believe that this is necessary for the discharge of their duties. The Committee shall have sufficient economic resources so that its members can receive reports from external experts on legal, accounting, sustainability, assessment, risk or other matters that they need.

The Commission may also make proposals to the Board of Directors to establish mechanisms to facilitate and streamline the Commission's access to resources with which to contract.

3. The Company's Board and management shall ensure that the Committee can freely access any type of information required to carry out its functions that is available at the Company. The Committee chairperson shall submit the necessary information and documentation to the other Committee members, sufficiently in advance so that they can analyse this before the meetings.

Article 18.- Welcome plan and training programme

1. There will be a welcome programme for the new Committee members which enables them to actively participate in it right from the start.

*THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.
IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH
VERSION SHALL PREVAIL.*

2. The Committee will have a periodic training plan so that its members can update their knowledge and which can also refer, among others, to new features in the accounting regulations, the specific regulatory framework for the Company's activity, the internal and external audit, issues related to sustainability reporting including its assurance, risk management, internal control and the relevant technological advances for the Company.

Article 19.- Annual work plan

The Committee shall approve an annual work plan covering the various activities within its scope.

Article 20.- Assessment and annual report on the Committee's activities

1. The Audit Committee shall issue an annual report on its activities, which shall contain, among others:
 - a) the most significant aspects of the regulations to which audit committees are subject in general and, in particular, those specifically applicable to the entity in question;
 - b) the number of meetings held during the financial year and the number of attendees, including whether other persons not members of the committee have been invited, stating, where appropriate, the number of meetings attended by such persons;
 - c) the number of meetings held with the internal auditor and the sustainability assurance service provider, indicating how many meetings were not attended by senior management or executive directors and;
 - d) the functions and tasks performed in practice, describing any changes in them during the exercise, with specific reference to the regulations governing them, in relation to the matters within their competence.

In addition, when the Audit Committee deems it appropriate, it shall include in this report proposals to improve the Company's governance rules. The report of the Audit Committee shall be made available to shareholders and investors through the website.

2. As part of the Board's annual assessment, the Committee shall assess its performance independently. For such purposes, it can request an opinion from the other directors and, if deemed appropriate, it can be assisted by an external consultant. Regardless of the procedure chosen, the Board of Directors shall be informed of the aspects assessed and the results of the assessment, so that they may be taken into account in the Board's annual assessment. The annual report

*THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.
IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH
VERSION SHALL PREVAIL.*

from the Audit Committee shall publicly state to what extent the assessment has led to significant changes in its internal organisation and procedures.

CHAPTER V BOARD RELATIONS POLICY

Article 21.- Relations with the Shareholders General Meeting

Inform the General Shareholders' Meeting on questions relating to matters that are the competence of the Committee, in particular on the result of the audit, explaining how it has contributed to the integrity of financial information and the function performed by the Committee in this process.

Article 22.- Relations with the Board of Directors

The Audit Committee must render an account of its activity and be answerable for its work at the first plenary session of the Board of Directors that is held after they have met.

The Board of Directors must discuss the proposals and reports submitted to it by the Committee.

Article 23.- Relations with Rovi's management

1. The Committee shall hold at least once a year a meeting with the officers of the business units where they explain the business trends and related risks.
2. The Committee shall receive periodic reports from the management regarding the functioning of the risk control and management systems established and the conclusions reached, where applicable, in the tests performed on those systems by the Company's internal audit function, plus any significant internal control deficiencies that the external auditor has detected during the audit.
3. The Audit Committee may summon any member of the Company's management team or staff, and even order their appearance without the presence of any other manager. The managers or employees are required to attend all the Audit Committee meetings, collaborating and providing access to any information they may have. The Committee may also request that the Company's internal and accounting auditors and the sustainability assurance service provider attend its meetings. The attendance of the Board members, management team, auditors and staff shall be limited to dealing solely with the items on the agenda for the meeting convened, and they cannot attend the decision-making portion of the meetings in any case.

THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.

IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH VERSION SHALL PREVAIL.

Article 24.- Relations with the accounts auditor

1. Before the start of each financial year, the Committee shall approve an activities schedule and an annual meeting schedule with the external auditor, most of them without the presence of the Company's management, that include all the aspects that may influence the audit opinion and the auditor's independence. The Committee shall strive to hold at least two meetings a year with the external auditor.
2. The Committee and the accounts auditor shall notify each other of key matters detected in relation to the accounting, the internal control system or the audit.

Article 25.- Relations with the internal audit function

1. The Committee shall propose the Board of Directors the selection, appointment or removal of the internal audit officer after a favourable report from the Appointments and Remunerations Committee.
2. The Committee shall receive periodic information on the internal audit function and make sure that the management has the conclusions and recommendations from the reports.

Article 26.- Relations with the sustainability assurance service provider

1. Before the beginning of each financial year, the Committee shall approve a calendar of activities and an annual agenda of meetings with the sustainability assurance service provider, most of them without the presence of the Company's management, which shall address all the most relevant aspects of its competence (risks, work plans or criteria and parameters used to determine dual materiality, among others) and which may influence the assurance of sustainability reporting activity, in addition to those aspects that may influence the sustainability assurance service provider's independence. The Committee shall endeavour to hold regular meetings with the sustainability assurance service provider and, at least, on the occasion of each publication date of the sustainability information.
2. The Commission and the sustainability assurance service provider shall communicate to each other any relevant issues identified in relation to the assurance of sustainability reporting.

*THIS TRANSLATION IS FOR INFORMATION PURPOSES ONLY.
IN THE EVENT OF ANY DISCREPANCY BETWEEN THE SPANISH VERSION AND THE ENGLISH VERSION, THE SPANISH
VERSION SHALL PREVAIL.*