



REPORT ON THE INDEPENDENCE OF THE AUDITOR OF VIDRALA S.A. FOR THE 2025 FINANCIAL YEAR

I.- Introduction

In accordance with the provisions of section 4 (f) of article 529 quarter of the Capital Companies Act (the "**Capital Companies Act**"), introduced by Law 31/2014, of 3 December, amending the Capital Companies Act for the improvement of corporate governance, and by virtue of the provisions of article 3(J) of the Regulations of the Audit and Compliance Committee of VIDRALA, S.A. (hereinafter "**Vidrala**" or the "**Company**") in relation to the regulation and functions of the Audit and Compliance Committee, it is established that a report will be issued annually, prior to the issuance of the audit report, expressing an opinion on the independence of the external auditors.

The aforementioned report must pronounce, in any case, on the assessment of the provision of the additional services, considered individually and as a whole, other than the statutory audit and in relation to the independence regime or the regulations governing auditing, provided by the aforementioned auditors or by the persons or entities linked to them, in accordance with the provisions of the Law on Auditing of Accounts and its implementing regulations.

Consequently, the Audit and Compliance Committee issues this report, which will be published on Vidrala's website well in advance of the holding of its Ordinary General Shareholders' Meeting, in accordance with the provisions of Recommendation No. 6 of the Spanish Code of Good Governance of Listed Companies.

II.- Analysis of the independence of external auditors

The Ordinary General Shareholders' Meeting of Vidrala held on April 27, 2023 appointed Ernst & Young Auditores, S.L. ("EY") as auditors of the Company and its consolidated Group for the years ending December 31, 2023, 2024 and 2025.

In order to guarantee the independence of the external auditor, the Audit and Compliance Committee has supervised compliance with the current rules on the provision of services other than those of auditing accounts during the 2025 financial year, proceeding, if any, to authorise services other than those prohibited in accordance with current regulations.

The fees accrued by the Company and Subsidiaries, directly or indirectly, broken down by concept, are detailed below, and are described in detail in **Appendix 1**:

Services	Company amount (€)	Amount of Controlled Companies (€)
<i>Audit Services</i>	124.190	377.748
<i>Other audit-related services</i>	38.790	13.870
Total	162.980	391.618
<i>Tax Services</i>	-	-
<i>Other services</i>	66.500	38.832
Total	229.480	430.450

This report is based on the document submitted to the Audit and Compliance Committee and prepared by the Company's external auditors, which is attached as an Annex, which contains written confirmation of its independence from the Company and its subsidiaries, as well as information on audit services and non-audit services. provided to said entities by the aforementioned auditors or by the persons or entities linked to them, in accordance with the provisions of the Law on Auditing of Accounts.

This declaration of independence shows that the auditor has not identified circumstances that, individually or as a whole, could pose a significant threat to its independence, and that, therefore, require the application of safeguard measures or that could lead to causes of incompatibility.

III.- Conclusions

In view of the information available to it, the Company's Audit and Compliance Committee has not identified aspects that call into question compliance with the regulations in force in Spain for the activity of auditing accounts in terms of auditor independence and, in particular, the Committee confirms that no aspects of this nature have been identified that could call into question the independence of the external auditor

In Llodio, February 23, 2026



**ANNEX 1
DETAILED DESCRIPTION OF SERVICES**

Detailed information on the service subject to authorisation.	Date on which the provision of the service subject to authorisation was approved.	Date on which the provision of the service subject to authorisation was carried out.	Description of the documents on which the audit committee relied to authorise the provision of the service subject to authorisation, as well as background information analysed.	How the audit committee assessed the threats to independence and the safeguard measures applied to each additional service in accordance with European Regulation 2014/537, Article 22b of Directive 2006/43/EC and Articles 39 to 42 of Law 22/2015 on auditing of accounts.
Report on procedures for reviewing the information relating to the Financial Information Control System broken down in the Annual Corporate Governance Report of the Company of Vidrala, S.A. and Subsidiaries.	December 2024	February 2025 and 2026	Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.	The Audit and Compliance Committee took into consideration, in particular, the non-materiality of the budgeted fees for the engagement in relation to the fees for audit services. The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained. It is a work of general use in the context of listed entities and allowed by the Law on Auditing of Accounts. In particular, it was considered that the group designates a person formed as a contact and responsible for the decisions to be taken, so that in no case are managerial functions carried out by the auditor. In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.
Issuance of a report on agreed procedures on compliance with certain solvency ratios on the	March 2025	April 2025	Support documentation provided by the auditor describing the	The Audit and Compliance Committee took into consideration, in particular, the non-materiality of the budgeted fees for the engagement in relation to the fees for audit services.

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<p>syndicated financing of Grupo Vidrala, S.A. and Subsidiaries.</p>			<p>service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.</p>	<p>Likewise, the Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures implemented to provide reasonable assurance of maintaining its independence and the fact that the data is the company's own and that only review of documentation provided would be carried out applying the principles of ISRS 400. In particular, it was considered that the group designates a person formed as a contact and responsible for the decisions to be taken, so that in no case are managerial functions carried out by the auditor.</p> <p>In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.</p>
<p>Advice on requirements established in the regulations and content of the NFIS. Verification of the NFIS in accordance with the Action Guide on Corporate Responsibility Report review work issued by the ICJCE and with the International Standard for</p>	<p>December 2025</p>	<p>February 2025 and 2026</p>	<p>Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or</p>	<p>The Audit and Compliance Committee took into consideration, mainly, the content of the services - equivalent to those provided by an auditor and in the context of the formulation of the annual accounts, not auditing - and the fact that it is a limited assurance work.</p> <p>The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place</p>

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<p>Assurance Engagements ISAE 3000.</p>			<p>threats to the independence of the auditor.</p>	<p>to provide reasonable assurance that its independence will be maintained.</p> <p>In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.</p>
<p>Issuance of a limited review report on the consolidated summary interim financial statements for the 6-month period ended June 30, 2025 of Vidrala, S.A. and Subsidiaries</p>	<p>March 2025</p>	<p>July 2025</p>	<p>Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.</p>	<p>The Audit and Compliance Committee took into consideration, mainly, the content of the services - equivalent to those provided by an auditor and in the context of the formulation of the summary interim financial statements as of June 30, 2025, not audit - and the fact that it is a limited assurance work based on the ISRE 2410 standard.</p> <p>The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained.</p>

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				In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.
<p>Issuance of a report on agreed procedures for the verification of gross value added for the last three years so that the Vidrala Group's production plants in Spain can be certified as electro-intensive and gas-intensive consumers.</p> <p>Equivalent reports in Portugal for the same purpose.</p>	March and October 2025	During 2025	Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.	<p>The Audit Committee has assessed the nature of the service and its materiality.</p> <p>The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained.</p> <p>In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.</p>

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<p>Report of Agreed Procedures on the Detail of invoices pending payment to suppliers as of September 30, 2025, for the purposes of accrediting compliance with the Late Payment Law, of Vidrala S.A..</p> <p>Report on Agreed Procedures on the Detail of invoices pending payment to suppliers as of September 30, 2025, for the purposes of accrediting compliance with the Late Payment Law, of Aiala Vidrio, Castellar Vidrio and Crisnova Vidrio.</p>	September 2025	Second half of 2025	Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.	<p>The Audit and Compliance Committee took into consideration, mainly, the content of the services - equivalent to those provided by an auditor and in the context of the formulation of the annual accounts, not auditing - and the fact that it is a limited assurance work.</p> <p>The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained.</p> <p>In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.</p>

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<p>Report required for the granting of subsidies in Gallo Vidro (AICEP) and Santos Barosa Vidros and Gallo Vidro (PRR Embalaem do futuro).</p>	<p>September 2025</p>	<p>Second half of 2025</p>	<p>Support documentation provided by the auditor describing the service and its explanation of the service to be provided in the absence of risks or threats to the independence of the auditor.</p>	<p>The Audit and Compliance Committee took into consideration, mainly, the content of the services - equivalent to those provided by an auditor and in the context of the formulation of the annual accounts, not auditing - and the fact that it is a limited assurance work.</p> <p>The Audit and Compliance Committee also took into consideration the explanations given by the audit firm regarding the internal policies and procedures put in place to provide reasonable assurance that its independence will be maintained.</p> <p>In this sense, according to the audit firm, no circumstances were identified that could be a cause of incompatibility or impairment of independence.</p>



ANNEX 2

**Declaration of independence issued by the external auditors of VIDRALA, S.A.
and subsidiaries**

Vidrala, S.A.
Bº Munegazo 22
01400 Llodio

February 23, 2026

To the attention of the Audit and Compliance Committee of Vidrala, S.A.

Dear Sirs,

In relation to the audit of Vidrala's individual and consolidated financial statements, S.A. (hereinafter, the Company), corresponding to the year ended 31 December December 2025, and in compliance with the provisions of the Technical Auditing Standard (ISA-ES) 260 (Revised) "Communication with those charged with governance of the entity", for the auditors of Public Interest Entities (EIPs), as well as with the provisions of the section 4 of article 529 quarter of the Consolidated Text of the Law of Companies of Capital approved by Royal Legislative Decree 1/2010, of 2 July (amended by the fourth final provision of Law 22/2015, of 20 July, on Auditing of Accounts), on the functions of the Audit Committee, we inform you of the following:

- (a) The audit engagement team, the statutory auditor or the audit firm, and where applicable, other persons belonging to the audit firm and, where appropriate, other firms in the network, with the extensions that result from application, have complied with the requirements of independence that are applicable in accordance with the provisions of Law 22/2015 of 20 July on Auditing of Accounts and the Regulation (EU) No 537/2014 of 16 April.
- (b) The following are the fees for concepts charged to the Company and its related companies during the period covered by the annual accounts, by the audit and other non-audit services provided by Ernst & Young, S.L. and other firms in its network, to facilitate their evaluation Within the framework of our independence:

Services provided	Fees (figures expressed in thousands of euros)		
	Society	Companies controlled	Other companies linked
Audit Services	124.190	377.748	-
Other audit-related services	38.790	13.870	-
Total Audit & Related Services	162.980	391.618	-
Other services	66.500	38.832	-
Total fees	229.480	430.450	-



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- (c) We have internal policies and procedures in place designed to provide you with reasonable assurance that the audit firm and its staff, and, where appropriate, other persons subject to independence requirements (including staff of network firms) maintain independence when they are required by the applicable regulations. These procedures include those aimed at identify and assess threats that may arise from circumstances related to audited entities, including those that may be causes of incompatibility and/or those that may require the application of the necessary safeguarding measures to reduce threats to an acceptably low level.

In this sense, according to our professional judgment and in relation to the audit indicated, no circumstances have been identified, which individually or in their as a whole, could pose a significant threat to our independence and which therefore require the application of safeguard measures or which could be suppose causes of incompatibility.

This notice is being issued for the information and use of the Commission only and should not be distributed or used to no other purpose.

Sincerely,

ERNST & YOUNG, S. L.

[signature]

Miguel Mijangos Oleaga