



REPORT FROM THE AUDIT AND COMPLIANCE COMMITTEE ON RELATED-PARTY TRANSACTIONS.

1. INTRODUCTION AND APPLICABLE LAW

By virtue of the provisions of Recommendation 6 of the Good Governance Code of Listed Companies, approved in a resolution by the Board of the National Securities Market Commission (CNMV) on 18 February 2015, subsequently revised by the CNMV on 26 June 2020, the Audit and Compliance Committee of Enagás, S.A. ("Enagás" or the "Company") has drafted this report on the related-party transactions made by its group and subsidiaries in 2025, and which will be published on Enagás' website sufficiently in advance of the 2026 Annual General Meeting of Shareholders.

In preparing this report, account has been taken of both accounting standards and corporate regulations on related-party transactions:

- a) The accounting standards governing related-party transactions include the following: the prevailing securities market regulations, Law 6/2023, of 17 March, on Securities Market and Investment Services, Order EHA/3050/2004, of 15 September, on reporting of related-party transactions that must be undertaken by companies issuing securities listed for trading in official secondary markets, and CNMV Circular 3/2018, of 28 June, on regular information from issuers with securities admitted to trading on regulated markets, regarding interim financial reports, interim management reports and, if applicable, quarterly financial reports, as well as the Spanish General Accounting Plan approved by Royal Decree 1514/2007, of 16 November.
- b) In turn, corporate regulations on related-party transactions include the following: Articles 529-vicies to 529-tervicies of the consolidated text of the Corporate Enterprises Act, approved by Royal Legislative Decree 1/2010, of 2 July ("LSC"), as amended by Law 5/2021, of 12 April, amending the consolidated text of the Corporate Enterprises Act, approved by Royal Legislative Decree 1/2010, of 2 July, and other financial regulations, with regard to the promotion of long-term shareholder involvement in listed companies.

The aforementioned corporate regulations have been incorporated into the Rules and Regulations on the Organisation and Functioning of the Enagás Board of Directors, in Article 14-bis, which is transcribed below:

1. *The Board of Directors shall be responsible for the knowledge and approval, following a report from the Audit and Compliance Committee, of the transactions that the Company or its subsidiaries carry out with Directors, or with shareholders holding 10% or more of the voting rights, or represented on the Board of Directors of the Company, or with any other persons who are considered related parties under the terms set forth in the Law ("Related-Party Transactions"), unless their approval corresponds to the General Meeting. The affected Directors or those who represent or are related to the affected shareholders must refrain from participating in deliberating and voting on the resolution in question in accordance with the provisions of the Law. The provisions of this section shall be understood to be without prejudice to the limitations on the ownership interest in the Company's share capital set out in the special sectoral regulations applicable to Enagás, S.A.*

2. *For the purposes of the provisions of the foregoing section, transactions between the Company and its directly or indirectly wholly-owned affiliates shall not be deemed to be related party transactions, nor shall the approval by the Board of Directors of the terms of any contract to be entered into between the Company and any Director who is to perform executive functions, including, where applicable, the Chief Executive Officer, or senior managers, or the determination by the Board of the specific amounts or remuneration to be paid under such contracts.*

The transactions carried out by the Company with its subsidiaries or affiliates shall not be considered as Related-Party Transactions, provided that no other party related to the Company has an interest in such subsidiaries or affiliates.

3. *The General Meeting of Shareholders shall be responsible for the approval of related party transactions whose amount or value of which equals or exceeds 10% of the total assets according to the last annual balance sheet approved by the Company. The approval of all other related-party transactions shall be the responsibility of the Board of Directors, which may not delegate this power, except for transactions between Group companies carried out in the ordinary course of business and at arm's length, and transactions with related parties entered into under contracts whose standard terms and conditions apply to a large number of customers, which are made at prices or rates generally fixed by the party acting as supplier of the good or service in question, and the amount of which does not exceed 0.5% of the Company's turnover.*
4. *The Audit and Compliance Committee shall issue a report prior to the approval of a Related-Party Transaction by the General Meeting of Shareholders or by the Board of Directors. In this report, the Committee must assess whether the transaction is fair and reasonable from the point of view of the Company and, if applicable, of the shareholders other than the related party, and give an account of the assumptions on which the assessment is based and the methods used. The members of the Audit and Compliance Committee affected by the Related-Party Transaction may not participate in the preparation of the report.*

This report shall not be mandatory in connection with the execution of Related-Party Transactions whose approval has been delegated by the Board of Directors in the cases legally permitted and provided for in these Regulations.

5. *In those cases in which, in accordance with the provisions of section 3 of this Article, the Board of Directors delegates the approval of Related-Party Transactions, the Board of Directors itself shall establish an internal reporting and periodic control procedure to verify the fairness and transparency of these transactions and, if applicable, compliance with the applicable legal criteria.*
6. *In relation to Related-Party Transactions whose approval corresponds to the General Meeting of Shareholders, the proposed approval resolution adopted by the Board of Directors shall be submitted to the General Meeting of Shareholders with the indication of whether it has been approved by the Board of Directors with or without the vote against the majority of the Independent Directors.*
7. *The Board of Directors shall ensure public disclosure of the performance of Related-Party Transactions entered into by the Company or companies of its Group, the amount of which reaches or exceeds either 5% of total assets or 2.5% of the annual amount of the Company's turnover.*

To this end, on 21 October 2025, Enagás, S.A. notified the CNMV, by means of a communication of Other Relevant Information, accompanied by the reports issued by the Audit and Compliance Committee, of the transactions carried out over the last twelve months with Enagás Renewable, S.A. as the threshold of 2.5% of the aforementioned annual turnover had been reached. This communication was also posted on the Company's website.

Likewise, Related-Party Transactions shall be reported in the Annual Corporate Governance Report and in the periodic public information under the terms set forth in the applicable regulations.

8. *To determine the amount of a Related-Party Transaction, the transactions entered into with the same counterpart in the last twelve months shall be taken into account in aggregate.*

2. IN PARTICULAR, ANALYSIS OF RELATED-PARTY TRANSACTIONS AND APPROVAL PROCEDURE FROM A CORPORATE PERSPECTIVE: RELATED-PARTY TRANSACTIONS TASK FORCE

In accordance with the provisions of the Protocol on Related-Party Transactions of Enagás, approved on 20 December 2021 (the "Protocol"), which implements the provisions on Related-Party Transactions established in the Corporate Enterprises Act and in the Articles of Association, in the Regulations of the General Shareholders' Meeting and in the Regulations of the Organisation and Functioning of the Board of Directors of Enagás, S.A., the Related-Party Transactions Task Force of Enagás was set up on 22 December 2021.

The Related-Party Transactions Task Force is composed of two members of the Finance Department and two members of the Legal Counsel and Compliance Department, one of the latter acting as Secretary of the Task Force. The Audit, Control and Risk Department accompanies this Task Force as guarantor of compliance with the aforementioned Protocol.

The Task Force is responsible for analysing transactions to determine whether they should be considered Related-Party Transactions and for determining the body that should approve them, where appropriate. In addition, the Task Force issues the relevant periodic reports for the Audit and Compliance Committee, among other functions.

With regard to the procedure established in the Protocol for the analysis and approval, where appropriate, of Related-Party Transaction, the head of the Unit or Area of the Company before which, by reason of the subject matter, the performance of a Related-Party Transaction is proposed, must submit the proposal to the Secretary of the Task Force for analysis as soon as possible.

Upon receipt of the notification of the proposal, the Task Force will analyse the proposal, gathering the information and, where appropriate, the reports that may be necessary in order to adopt one of the following decisions, as soon as possible:

(i) If it concludes that it is not a Related-Party Transaction in accordance with the provisions of the Law and the aforementioned Protocol, it shall notify the proposing Enagás Unit or Area or subsidiary so that the transaction may continue to be processed.

(ii) In the event that it concludes that it is a Related-Party Transaction whose approval corresponds to the Board of Directors or the General Shareholders' Meeting, it shall inform the Enagás Unit or Area or the subsidiary that has proposed the Related-Party Transaction and shall send it to the Audit and Compliance Committee for the issuance of the mandatory report prior to its approval. The proposal shall be accompanied, where appropriate, by any reports requested.

(iii) If it concludes that it is a Related-Party Transaction whose approval has been delegated by the Board of Directors, it shall inform the Enagás Unit or Area or the subsidiary company that has proposed the Related-Party Transaction and shall submit it to the competent body or person for approval in accordance with the delegation agreement adopted for this purpose by the Board of Directors.

In accordance with the provisions of the aforementioned protocol, the Related-Party Transactions Task Force met eight (8) times in 2025 to analyse the transactions submitted to it.

3. INFORMATION ON ENAGÁS TRANSACTIONS WITH RELATED PARTIES

Based on the regulations referred to in the first section of this report, from a corporate perspective and in accordance with the mandatory reports issued by the Audit and Compliance Committee, the Company has carried out the following transactions which, in accordance with the provisions of Article 529-vicies of the LSC, meet the requirements to be considered as Related-Party Transactions.

Corporate name of related party	Brief description of the transaction	Amount (in thousands of euros)
Bioenergía Gas Renovable IV, S.L.	Contract for connection to the transmission grid.	1,237,894
Indra Holding Tecnologías de la Información, S.L.U.	Contract for the on-premise <i>deployment services of the RedHat Openshift Container Platform solution</i> , which is included in the framework of the <i>SL-ATR system modernisation project for Enagás GTS, S.A.U.</i>	142,332
Telefónica de España, S.A.U.	Renewal of SOC (Security Operations Centre) services.	582,247
Escuela de Organización Industrial (EOI)	Enagás, S.A. enrolls one of its professionals in the training programme called "Biomethane Executive Programme", given by the EOI.	4,550
Centro Jovellanos (Sociedad de Salvamento y Seguridad Marítima)	Registration by Enagás, S.A. of several of its professionals for the following mandatory courses in the Company's Health and Safety training itinerary (provided for in the Enagás Prevention Addendum for personnel working at the Bermeo (Gaviota) Platform), given by the Centro Jovellanos as a training service provider: - Survival Boats and Rescue Boats (non-fast); and - BOSIET Compressed Air Emergency Breathing System (CAEBS)	13,600
Indra Soluciones Tecnologías de la Información, S.L.U.	Ratification of the renewal of the contracting of the Software as a Service tool for the fiscal Management and Reporting System (SIGEFI)	299,715
Indra Sistemas de Seguridad, S.A.U.	Renewal of preventive and corrective maintenance services for special equipment installed in Enagás' senior management vehicles.	46,392
Indra Soluciones Tecnologías de la Información, S.L.U.	Contracting the services of the Information Systems Competence Centre (CCSI), with the aim of promoting the acquisition, development, concentration and dissemination of existing knowledge in the market as well as the experience acquired by Enagás in the architecture and development of various applications: DWH/BI, native Cloud Amazon Web Services (IaaS, PaaS, SaaS) and Apps.	698,262
Indra Soluciones Tecnologías de la Información, S.L.U.	Renewal of preventive and corrective maintenance services for the Digital Relay Book (DRB) products installed in Enagás' regasification plants and underground storage facilities.	32,428
Indra Soluciones Tecnologías de la Información, S.L.U.	Contracting of support and accompaniment services for the implementation of Microsoft Power Platform as a corporate Low Code platform with the aim of automating and making the processes and tasks of the different Enagás business areas more efficient.	807,583

Indra Soluciones Tecnologías de la Información, S.L.U.	Renewal of the operations service, which manages Enagás' technological infrastructure, communications, data processing centres and business applications.	7,077,330
Indra Soluciones Tecnologías de la Información, S.L.U.	Renewal of technical assistance services for requirements management and project management collaboration.	364,970
Indra Soluciones Tecnologías de la Información, S.L.U.	Contracting of the implementation of the system of guarantees of origin for gas from renewable sources.	699,659
Indra Soluciones Tecnologías de la Información, S.L.U.	Contracting of the operational services of the RedHat Openshift Container platform.	239
Indra Soluciones Tecnologías de la Información, S.L.U.	Contract for the deployment and integration services of the ActiveMQ and APIGee technological solutions in the SL-ATR technological architecture, on the RedHat Openshift Container platform.	173,393
Indra Soluciones Tecnologías de la Información, S.L.U.	Renewal of the Functional Assistance Service for IT projects managed by the Digitalisation and Artificial Intelligence Department.	1,125,189
Indra Soluciones Tecnologías de la Información, S.L.U.	Procurement of services to carry out the upgrade to the latest versions of (i) the SAP S/4HANA system and (ii) the SAP-HR system.	568,476
Indra Soluciones Tecnologías de la Información, S.L.U.	Contracting of services for the implementation of maintenance and evolution improvements on the Digital Relay Book (DRB) product installed at the Enagás Huelva Regasification Plant.	1.6
Indra Soluciones Tecnologías de la Información, S.L.U.	Contracting of services for the implementation of maintenance and evolution improvements on the Digital Relay Book (DRB) product installed at the Enagás Cartagena Regasification Plant.	1.6
Indra Soluciones Tecnologías de la Información, S.L.U.	Contracting of services for the implementation of maintenance and evolution improvements on the Digital Relay Book (DRB) product installed at Enagás' Barcelona Regasification Plant.	1.6
Telefónica Soluciones de Informática y Comunicaciones de España, S.A.U.	Ratification of the procurement of services consisting of the selection, deployment and implementation of a Cloud-Native Application Protection Platform (CNAPP) security solution.	425
Telefónica Soluciones de Informática y Comunicaciones de España, S.A.U.	Ratification of the procurement of services consisting of the selection, deployment and implementation of an Endpoint Detection and Response (EDR) security solution.	475,151
Telefónica de España, S.A.U.	Ratification of the contracting of the migration and adaptation services of the on-premises Splunk infrastructure - a system responsible for correlating events collected by all Enagás systems, detecting threats in real time, carrying out the corresponding analysis and investigation of incidents and generating alerts and compliance reports on them - to a SaaS (Software as a Service) service.	309,241
Telefónica de España, S.A.U.	Procurement of Multiprotocol Label Switching (MPLS) back-up line services.	241,681
Telefónica de España, S.A.U.	Renewal of services for the maintenance, for a period of one year, of the Skype Voice elements while working on the migration of these services, within the company, to Microsoft Teams.	19,197
Telefónica Soluciones de Informática y Comunicaciones de España, S.A.U.	Contracting of the Business Intelligence Looker visualisation platform, developed by Google but marketed by Telefónica as a Google partner, to cover COPEX projects, as well as for the development of Neptuno functionalities, among others	14,158
Telefónica Soluciones de Informática y Comunicaciones de España, S.A.U.	Contracting of maintenance and application development services on Google Cloud Platform, which supports four platforms used by the Company: Neptune, Data Acquisition Network, PlatiOM and ARGOS.	1,148,814

Telefónica Móviles de España, S.A.U.	Renewal of mobile telephony services.	306,376
Telefónica de España, S.A.U.	Renewal of fixed telephony and WAN (Data Network) services.	737,854
Telefónica de España, S.A.U.	Contracting of satellite communications services with five (5) seismic stations of the local seismic network of Yela (RSY) and communications services for the accelerometer installed in Brihuega Town Hall.	6,696
Telefónica de España, S.A.U.	Contracting of migration services from Skype for Business to Microsoft Teams.	323,696
Telefónica de España, S.A.U.	Renewal of the contact centre services of the Anywhere365 on-premise platform used by the IT support groups, User Support Centre (CAU), and Operations, as well as for the Enagás GTS, S.A.U. Service Desk, among others.	33,885
Telefónica Soluciones de Informática y Comunicaciones de España, S.A.U.	Contracting of services to carry out the necessary developments in Google Cloud Platform for the Enagás projects "Analytical new Neptune Measurement Platform" and "Digital Support Line 1 Next Pangea"	326,586
Telefónica de España, S.A.U.	Renewal of Fax services in the cloud (Retaurus Solution).	7,623
Telefónica de España, S.A.U.	Renewal of Secure Sockets Layer (SSL) and Public Key Infrastructure (PKI) digital certificates	14,500
Agencia Española de Meteorología (AEMET)	Ratification of the contracting of: - MeteoAlerta services; - services for the provision of hourly data, for certain Enagás stations, on temperature, precipitation, maximum and minimum temperature and meteorological data, as well as speed and humidity, forecasts, among others.	261,640
Enagás Renovable, S.A.	Modification to the sublease contract of the offices at Calle Titán no. 8, extending the duration of the contract until 2030.	2,394,860
Enagás Renovable, S.A.	Increase in the amounts guaranteed by Enagás, S.A. under the guarantee lines currently held by Enagás Renovable, S.A. with Bankinter and BBVA, by €12,600,000 and €6,300,000, respectively.	18,900
Indra Soluciones Tecnologías de la Información, S.L.U.	Renewal, from September 2025 to December 2026, of the services for the development of the system of guarantees of origin for gas from renewable sources.	1,073,176
Indra Sistemas, S.A.	Contracting, from July to September 2025, of white box audit services on two Active Directory domains to ensure that the measures implemented during 2025 are aligned with the security best practices established by the Technical Security Office.	7,330
Indra Soluciones Tecnologías de la Información, S.L.U.	Renewal of support and maintenance services for projects developed with Microsoft Power Platform as the corporate Low Code platform.	743,034
Indra Soluciones Tecnologías de la Información, S.L.U.	Expansion of the scope of IT infrastructure operations and communications services currently provided by the Indra Group to Enagás to include the following: (i) SAP Basis administration service; (ii) Scada Monarcho administration service, in order to support the testing and transition to production and/or operation of the new system; as well as (iii) to allocate the company's 2025 and 2026 future projects; with duration from August 2025 to July 2026.	863,030
Indra Sistemas, S.A.	Renewal of the service for the issuance of qualified certificates for individuals and legal entities linked to Enagás, for digital interaction in the performance of employees' duties, including authentication and signature with full legal guarantees.	28,465
Enagás Renovable, S.A.	Contributions of funds made by the Company in favour of Enagás Renovable, as a	19,200

	"shareholder or owner contribution" under the terms of account number 118 of the Spanish General Accounting Plan, approved by Royal Decree 1514/2007, of 16 December.	
Indra Sistemas, S.A.	Renewal of the contract with Indra as supplier (distributor) of the Snow licence, Snow being the tool that controls and optimises access to and use of the licences managed by the Enagás Digitalisation, Artificial Intelligence and Cybersecurity Department.	17,778
Indra Sistemas, S.A.	Renewal of software asset management services, consisting of assistance to Enagás in the control and optimisation of software use, as well as legal compliance with the licences contracted by Enagás	77
Sociedad Estatal de Participaciones Industriales (SEPI)	Enagás, S.A. enrolled several of its professionals in the "Management Development Programme" training programme offered by the Escuela de Organización Industrial (School of Industrial Organisation).	22
Telefónica, S.A.	Contracting of services consisting of a cybersecurity tool (Cymulate licence), a BAS (Breach and Attack Simulation) product that Enagás has integrated into its security processes and one of the pillars on which Endpoint protection is based.	180,986
Indra Sistemas, S.A.	Renewal of preventive and corrective maintenance services for the Digital Relay Book (DRB) products installed in Enagás regasification plants and underground storage facilities, as well as for CPC Dispatching.	114,716
Telefónica, S.A.	Increase in the number of Cortex licences, with the aim of protecting endpoints, networks and cloud environments against cyber threats.	169.417
Enagás Renovable, S.A.	Loan agreement.	1,700
EFE Agency	Contracting of services for the generation of information content.	20
Royal Collections Gallery	Lease of a space in the Royal Collections Gallery.	11,845
Centro Jovellanos (Sociedad de Salvamento y Seguridad Marítima)	Renewal of surveillance and security services for maritime traffic crossing the gas pipelines in the Strait of Gibraltar.	126,036

Notwithstanding the foregoing, and since accounting and corporate regulations may differ, the transactions carried out in 2025, which, although they do not meet the requirements to be considered as Related-Party Transactions from a corporate perspective, are considered as such under current accounting regulations. These are also reported on the Notes to the Company's Annual Financial Statements:

Corporate name	Brief description of the transaction	Amount (thousands of euros)
TRANS ADRIATIC PIPELINE AG	Guarantees and sureties granted.	537,000
PLANTA DE REGASIFICACIÓN DE SAGUNTO, S.A. (SAGGAS)	Financial revenue on the loan.	190
PLANTA DE REGASIFICACIÓN DE SAGUNTO, S.A. (SAGGAS)	Rendering of services.	278
HANSEATIC ENERGY HUB, GMBH	Financial revenue on the loan.	1,352
HANSEATIC ENERGY HUB, GMBH	Rendering of services.	3,279
SCALE GAS MED SHIPPING, S.L.	Guarantees and sureties granted.	10,129
SCALE GAS MED SHIPPING, S.L.	Financial revenue on the loan	398

4. CONCLUSION

In view of the information contained in this report, the Enagás Audit and Compliance Committee confirms the Company's compliance with the regulations applicable to Related-Party Transactions from both an accounting and securities market perspective, as well as from a corporate perspective.

And for all appropriate legal reasons, it is hereby stated that the Audit and Compliance Committee approved this report at its meeting held on 12 February 2026.

The Secretary to the Board of Directors
Diego Trillo Ruiz