2025

Repsol, S.A.

Audit and Control Committee Activity Report

Translation of a report originally issued in Spanish. In the event of a discrepancy, the Spanish language version prevails

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1. Background

The Audit and Control Committee of the Board of Directors of Repsol, S.A. (hereinafter, "**Repsol**" or the "**Company**") was established by the Board of Directors at its meeting on February 27, 1995, in accordance with international best practices.

The establishment of this type of Committee within the Board of Directors of listed companies was later recommended by the "Olivencia" Report (1998)[1] and the "Aldama" Report (2003), but was not mandatory in Spain until November 23, 2002, the date of entry into force of Law 44/2002, of November 22, on Financial System Reform Measures.

The structure, operation and scope of activity of the Audit and Control Committee of Repsol, S.A. is established in Article 34 of the Regulations of the Board of Directors.

In accordance with the provisions of said Regulations, the Committee is an internal body of the Board of Directors with supervisory, reporting, advisory, and proposal functions, as well as those other functions within the scope of its powers attributed to it by law, the Bylaws, or the Regulations of the Board of Directors.

The Committee's primary function is to support the Board of Directors in its oversight tasks through the supervision and evaluation of the process of preparing economic-financial and non-financial information, the effectiveness of internal controls, supervision of Internal Audit, and oversight of the External Auditor's independence, as well as reviewing compliance with all legal provisions and internal rules applicable to the Company. Likewise, the Committee is authorized to formulate proposed resolutions to the Board of Directors, for subsequent submission to the Annual General Meeting, regarding the appointment, extension, and dismissal of the External Auditors, as well as the terms of their engagement.

Since its creation and until December 31, 2025, the Audit and Control Committee met on 258 occasions (the last one within that period on December 16, 2025).

2. Composition

Both the Bylaws and the Regulations of the Board of Directors establish that the Audit and Control Committee shall be composed of at least three members, all of them Independent Non-Executive Directors.

Similarly, and to ensure the best performance of its functions, the Regulations of the Board of Directors establish that the members of this Committee, as a whole, and especially its Chairman, shall be appointed considering their knowledge and experience in accounting, auditing, and risk management, both financial and non-financial. Likewise, one of its

[1] "The Governance of Listed Companies", prepared by the Special Committee for the study of a Code of Ethics for the Boards of Directors of companies.

members must have the financial experience that may be required by the regulatory bodies of the securities markets in which the Company's shares or securities are listed.

The Committee appoints its Chairman from among its members, and the Secretary of the Board of Directors acts as its Secretary.

The members of the Audit and Control Committee hold office for a period of four years from their appointment and may be re-elected after that period, with the exception of its Chairman, who may not be re-elected until one year has elapsed since his or her dismissal, without prejudice to his or her continuity or re-election as a member of the Committee.

During fiscal year 2025, the composition of the Audit and Control Committee was as follows:

Position	Members	Category	Date of first appointment as Director
Chairwoman	Teresa García-Milá Lloveras	Independent Non-Executive	31-05-2019
Member	Aurora Catá Sala	Independent Non-Executive	26-03-2021
Member	Mariano Marzo Carpio	Independent Non-Executive	19-05-2017
Member	Isabel Torremocha Ferrezuelo	Independent Non-Executive	19-05-2017
Member	María del Pino Velázquez Medina	Independent Non-Executive	25-05-2023

During fiscal year 2025, all members of the Audit and Control Committee have held the status of "Independent Non-Executive Directors" in accordance with the requirements set out in the Regulations of the Board of Directors, having been appointed in view of their recognized personal and professional prestige and their experience and knowledge for the exercise of their functions.

On May 30, 2025, the Board of Directors agreed to the re-election of Mariano Marzo Carpio, Aurora Catá Sala, and Isabel Torremocha Ferrezuelo as members of the Audit and Control Committee. The professional profiles of the current members of the Committee are as follows:

TERESA GARCÍA-MILÁ LLOVERAS

Independent Non-Executive Director

Ms. García-Milá was appointed Director of Repsol by the Annual General Meeting on May 31, 2019, and re-elected on May 25, 2023.

Education: Ms. García-Milá holds a degree in Economics from the University of Barcelona and a PhD in Economics from the University of Minnesota.

Experience: She began her professional career as an interim professor in the Department of Economics at the *State University of New York* and later in the Department of Economics at the Universitat Autònoma de Barcelona (UAB).

She has been a full professor in the Department of Economics and Business at Pompeu Fabra University in Barcelona, where she has held various academic positions: Dean of the Faculty of Economic and Business Sciences, Vice-Rector for Science Policy, and Director of the Department of Economics and Business. She has also been, among others, a director of Banco Sabadell, Enagás, and Vueling, coordinator of Economics at the National Agency for Evaluation and Perspective (ANEP), and a member of the Advisory Council for Economic Affairs of the Ministry of Economic Affairs and Digital Transformation.

Other relevant positions: She currently holds the position of Director at Repsol Renovables, S.A. and is a director and non-executive chairwoman of Sabadell Digital, S.A.U. (an entity belonging to the Banco de Sabadell, S.A. group).

Ms. García-Milá is also Director of the Barcelona School of Economics, Honorary Member of the Spanish Association of Economics —of which she has been President—, Vice President of the Board of Trustees of the Institute for Political Economy and Governance (IPEG) and President of the Cercle d'Economia. In addition, she is a regular speaker at workshops and conferences and author of numerous publications on economic matters. She has received distinctions such as "Collegiate of Merit" from the College of Economists of Catalonia and the "Narcís Monturiol" Medal from the Generalitat de Catalunya.

Board committees to which she belongs: Chairwoman of the Audit and Control Committee and member of the Appointment Committee.

AURORA CATÁ SALA

Independent Non-Executive Director

Ms. Catá was appointed Director of Repsol by the Annual General Meeting on March 26, 2021, and re-elected by the Annual General Meeting on May 30, 2025.

Education: She is an industrial engineer from the Polytechnic University of Catalonia and has completed an MBA and PADE from IESE. She has also completed the Mentor Program at the Massachusetts Institute of Technology (MIT).

Experience: She began her professional career in the financial sector, first at Bank of America and later, as Chief Financial Officer, at Nissan Motor Ibérica, where she led important capital markets transactions. Subsequently, she assumed the General Management of RTVE in Catalonia and, after that, held the position of CEO of Planeta 2010, a company that brings together the audiovisual business of her Group, which was fundamental in its growth and diversification strategy. After that, having also been a founding partner of the Start-up Content Arena, she held the position of General Manager of Audiovisual Media at Recoletos Grupo de Comunicación, where she directed the Group's audiovisual business. Ms. Catá has been an independent director at Atresmedia Group, ICF (Institut Català de Finances), and Atrys Health, among others.

Between 2008 and 2020, Ms. Catá was a Partner at Seeliger y Conde, where she carried out consulting work related to organizational development based on the identification of internal talent, the development of competitive remuneration policies, the design of succession plans, talent attraction, and cultural changes to adapt to new business scenarios. Between 2020 and 2022, she held the position of president of the Barcelona Global association and, between 2023 and 2024, she was vice-president of the company America's Cup Events Barcelona (ACE Barcelona).

Other relevant positions: She currently holds the position of independent director and member of the Appointment and Corporate Governance Committee and the Risk Committee of Banco de Sabadell, S.A. She is also a member of the Advisory Board of Workday, General Secretary of CIDOB, and a member of the Executive Committee of IESE Alumni.

Board Committees to which she belongs: Chairwoman of the Nomination Committee and the Remuneration Committee and member of the Audit and Control Committee.

MARIANO MARZO CARPIO
Independent Non-Executive Director

Mr. Marzo was appointed Director of Repsol by the Annual General Meeting held on May 19, 2017, and re-elected by the Annual General Meeting on March 26, 2021, and May 30, 2025.

Education: He holds a degree in Geology and a PhD in Geological Sciences from the University of Barcelona.

Experience: Mr. Marzo has worked in Europe, the United States, South America, the Middle East, and North Africa and is a member of the American *Association of Petroleum Geologists* and the European *Association of Petroleum Geoscientists & Engineers*. In addition, Mr. Marzo has participated in various energy advisory councils of the central and regional administrations, as well as other institutions, and maintains an ongoing relationship with the oil and gas industry through applied research in the exploration sector and sedimentological characterization of reservoirs.

Mr. Marzo has also served on the editorial boards of highly regarded international journals in the field of geology, such as Basin *Research, Geology, and Sedimentology*, published numerous research papers and reports, and has been active as a lecturer. His dissemination work was awarded in 2014 with a distinction from the University of Barcelona for Best Activities in Scientific and Humanistic Dissemination. In addition, from 2019 to 2022, he was director of the "Energy Transition" chair at the University of Barcelona-Repsol Foundation.

Other relevant positions: Mr. Marzo is Professor Emeritus and member of the Advisory Council of the Faculty of Earth Sciences of the University of Barcelona (Department of Earth and Ocean Dynamics) from where he has developed his teaching career as a researcher, academic, columnist and lecturer. He is also a member of the Advisory Council of the Spanish Energy Club and was director of Section 4 - Earth Sciences - of the "*Reial Acadèmia de Ciències i Arts de Barcelona*" of which he is currently a full member.

Board committees to which he belongs: Chairman of the Sustainability Committee and member of the Audit and Control Committee.

ISABEL TORREMOCHA FERREZUELO

Independent Non-Executive Director

Ms. Torremocha was appointed Director of Repsol by the Annual General Meeting on May 19, 2017, and re-elected by the Annual General Meeting on March 26, 2021, and May 30, 2025.

Education: She holds a degree in Chemical Sciences from the Autonomous University of Madrid. In addition, she has completed a postgraduate course in Specialization in Plastics and Rubber at the CSIC, the Leadership Program at IMD Business School, the PDD at IESE Business School, and the "Executive Program" at Singularity University (Silicon Valley, 2018).

Experience: Ms. Torremocha began her professional career at Philips Iberia, joining Andersen Consulting (now Accenture) in 1991, where she has developed her career in the Telecommunications, Media and High Technology sector.

At Accenture, she was *managing* director and member of the Board of Directors of Accenture Spain. During her last stage at Accenture, as Director of Transformation Opportunities, Ms. Torremocha led the creation and development of opportunities related to strategic transformations in the areas of information technology, business process outsourcing, and digital transformation in Spain, Portugal, and Africa. Previously, she also held international positions, the most relevant being Chief Operating Officer and member of the Executive Committee for Europe, Africa, and Latin America, with responsibility for implementing the business strategy in these geographical areas. She was also responsible for diversity and equality in the Telecommunications, Media, and High Technology division for Europe, Africa, and Latin America, defining plans to accelerate the number of professional women in management positions and succession plans.

In addition, during 2018 and 2019, she was a collaborator and mentor in the Start-Up accelerator "Atelier by ISEM" of the University of Navarra.

Between 2019 and 2022 she was also an independent director and member of the Appointments and Remuneration and Audit and Control committees at Indra Sistemas, S.A.

Other relevant positions: She currently holds the positions of Independent Director, Chairwoman of the Joint Audit, Control, and Risk Committee, and member of the Standing Committee and the Appointment and Remuneration Committee of Banco Santander Spain, member of the Board of Trustees of the Plan International Foundation, and member of the Strategic Council of the CEIT Technology Centre, the Institute of Directors and Administrators (ICA), the Círculo de Empresarios de Madrid, and the Spanish Association of Directors (AED).

Board committees to which she belongs: member of the Audit and Control Committee and member of the Sustainability Committee.

MARÍA DEL PINO VELÁZQUEZ MEDINA

Independent Non-Executive Director

Ms. Velázquez was appointed Director of Repsol by the Annual General Meeting held on May 25, 2023.

Education: She has a degree in Mathematical Sciences with a specialty in Statistics from the Complutense University of Madrid and an MBA from IESE in Barcelona.

Experience: Ms. Velázquez began her professional career in 1988 at Accenture, joining in 1991 as a senior consultant at A.T. Kearney, where she participated in several operations optimization projects for Alcatel-Lucent, Cruzcampo, and the Fagor Group.

In 1993, she became a member of the Presidency and Strategic Planning Office of Banco Santander; in 1995, she joined Vodafone, where she became Director of Customer Service; and from 1999 to 2021, she was founder, main shareholder, and president of Grupo Unisono.

She received the Best Businesswoman Award 2016 from FEDEPE, the IWEC Award 2008 in New York (*International Women's Entrepreneurial Challenge*), as well as recognition from the Chambers of Commerce of Barcelona, New York, New Delhi, and Johannesburg for the entrepreneurial work of women. Likewise, from 2007 to 2024, she was a member of the IESE National Alumni Committee, and in 2012, she obtained an honorary master's degree from the European Business School. In addition, she was included in the study "The 500 most powerful women in Spain 2018" (published in the newspaper El Mundo), among the most influential in the world of technology.

Other relevant positions: She currently holds the position of independent director of Renta 4 Banco, S.A., independent director of Sacyr, S.A., and joint administrator of the company USLRM Parent Company, S.L. Ms. Velázquez is a member of the Círculo de Orellana-a non-profit association that aims to promote female talent.

Board Committee to which she belongs: member of the Audit and Control Committee.

3. Regulation of the Audit and Control Committee

Its internal regulation is set out in Article 39 ("Audit and Control Committee") of the Bylaws and in Article 34 ("The Audit and Control Committee") of the Regulations of the Board of Directors.

The Articles of Association and the Regulations of the Board of Directors are registered in the Mercantile Registry of Madrid and are publicly accessible through the Company's website (www.repsol.com).

4. Operation

The Audit and Control Committee, in accordance with the provisions of the Regulations of the Board of Directors, meets as often as necessary to carry out the functions entrusted to it and whenever it is convened by its Chairwoman or requested by two of its members. Notice of call of the meetings is communicated at least 48 hours in advance, by letter or email, and includes the agenda. The minutes of the previous meeting, whether or not approved, shall be attached, as well as any information deemed necessary and available.

Meetings normally take place at the registered office, but they may also be held at any other location that the Chairwoman determines and indicates in the notice of call, as well as through remote means, such as telephone or videoconference.

For the Committee to be validly constituted, more than half of its members must attend the meeting, present or represented, except in cases where no notice of call was given, which requires the attendance of all members. Members of the Committee who do not attend the meeting in person may confer their representation in favor of another member of the Committee.

Resolutions must be adopted with the favorable vote of the majority of the members present or represented.

The Secretary of the Committee prepares minutes of the resolutions adopted at each meeting, which will be available to all Directors. These minutes are delivered quarterly to all members of the Board of Directors, to which the Chairwoman of the Committee reports periodically on the progress of its activities.

The Committee prepares an annual calendar of meetings and an action plan for each fiscal year, as well as an Annual Report on its activities, which reports to the plenary session of the Board of Directors.

In addition, at least once a year, the Committee evaluates its functioning and the quality and effectiveness of its work, reporting to the plenary of the Board of Directors on the result of this evaluation (see section 6.8).

5. The Committee's resources

To better carry out its functions, the Committee may seek the advice of lawyers or other external professionals, in which case the Secretary of the Board of Directors, at the request of the Chairwoman of the Committee, shall arrange for their engagement and their work shall be submitted directly to the Committee.

The Committee may also request the collaboration of any member of the management team or other staff, and the attendance of the Company's Auditors at its meetings.

6. Main activities carried out during fiscal year 2025

In fiscal year 2025, the Audit and Control Committee held a total of eight meetings, with the following attendance data:

Director	Meetings
Teresa García-Milá Lloveras	8/8
Aurora Catá Sala	8/8
Mariano Marzo Carpio	7/8[2]
Isabel Torremocha Ferrezuelo	8/8
María del Pino Velázquez Medina	8/8

In fulfillment of its primary function of supporting the Board of Directors in its oversight tasks, and among other activities, the Committee carried out the supervision and evaluation of economic-financial and non-financial information, the supervision of the effectiveness of internal control systems, and oversight of the External Auditor's independence. This report contains a summary organized around the Committee's various core functions.

In addition, the Chairwoman of the Audit and Control Committee held several working meetings with the heads of the different corporate and business areas of the Company, as well as with the external auditors, which she subsequently reported to the other members of the Committee.

6.1. Economic-financial and non-financial information

During the period covered by this Activity Report, the Audit and Control Committee has analyzed, prior to its presentation to the Board and with the support of the Group's executive management, in particular the CFO, the Economic-Administrative and Financial Reporting Management, and the Company's External Auditor: (i) the annual public financial

[2] Mr. Marzo was unable to attend the meeting on April 28 due to circumstances of force majeure arising from the blackout that occurred in the Iberian Peninsula on the same day.

information for fiscal year 2024, which includes, among other documents, the Annual Accounts and the Management Report-individual and consolidated-which in turn integrates the financial and non-financial information; (ii) the financial information for the first and third quarters of 2025; and (iii) the half-year financial report for the first half of 2025.

Similarly, the Committee has verified that the 2024 Annual Accounts, submitted to the Board of Directors for approval, have been certified by the Chief Executive Officer (CEO) and the Chief Financial Officer (CFO).

The Committee has also verified that the financial information published on the Company's website is permanently updated and that it coincides with that which has been formulated by the directors of the entity and published, where appropriate, when required to do so, on the CNMV website.

6.2. Monitoring of the Code of Good Tax Practices

In 2010, the Board of Directors approved Repsol's adherence to the Code of Good Tax Practices (CBPT), adopted within the Large Companies Forum in which the State Tax Administration Agency (AEAT) also participates, as a manifestation of the Company's desire to maintain a cooperative and transparent relationship in tax matters. In addition, in 2015, and in accordance with commercial regulations, the Board of Directors approved the Repsol Group's Tax Policy, in the exercise of its non-delegable powers.

Both the CBPT and the Repsol Group's Tax Policy establish the obligation to report periodically, and at least once a year, to the Board of Directors on the tax strategy and policies followed by the Group. In compliance with this obligation and within the framework of the oversight and monitoring functions of the tax strategy entrusted to the Committee, the Repsol Group's head of taxes presented, at its meeting on February 18, 2025, an update on the main tax aspects of fiscal year 2024. Among other things, the tax policies applied by the Company and their alignment with the execution of the tax strategy were reviewed, as well as the content of the Group's Voluntary Tax Transparency Report and its favorable assessment by the AEAT, the Group's tax contribution, the identification, management, and monitoring of the main tax risks and controversies, as well as the control mechanisms implemented. Likewise, the initiatives developed in terms of cooperative relations with the tax authorities in the countries in which Repsol operates were analyzed, in line with international best practices.

The Committee also examined the Group's principles of action in relation to non-cooperative jurisdictions and the set of actions carried out by the Company in terms of voluntary tax transparency. These actions have been recognized by evaluation organizations specializing in transparency and fiscal responsibility, which have highlighted, among other aspects, the periodic updating of Repsol's website on responsible taxation and the publication of the Country-by-Country Tax Report.

6.3. Relations with the Audit, Control and Risk Department

The Committee has ensured, in accordance with the provisions of the Regulations of the Board of Directors, the independence and effectiveness of Internal Audit and that it has the appropriate training and resources to carry out its functions, both in terms of personnel and material elements, systems, procedures, and action manuals.

In this regard, the Committee has been informed about the closure and evaluation of compliance with the 2024 Annual Corporate Audit Plan and has approved the objectives and Annual Planning of the Audit, Control, and Risk Department for fiscal year 2025, whose main strategic lines are based on dynamic assurance adapted to changes in risk exposure, the value of information for Management and the Board, the combined assurance model supported by the second lines, the application of Artificial Intelligence and other tools as levers to improve efficiency, together with the reinforcement of specialized capacities and the management of technological change.

In order to periodically review the effectiveness of the internal control systems, so that the main financial and non-financial risks are properly identified, managed and disclosed, the Committee has monitored the development of the Annual Corporate Audit Plan, aimed at covering the Group's critical and significant risks.

The Committee has also assessed the performance of the Director of Audit, Control, and Risk and the degree of achievement of the objectives, both the global objectives of her Management and her individual objectives, corresponding to 2024, for the purpose of determining her variable remuneration, and has approved the Objectives of the Audit, Control, and Risk Management for fiscal year 2025.

Likewise, throughout the year the Committee has been informed by the Audit, Control and Risk Directorate of the most relevant facts and recommendations revealed in the work carried out by said Directorate during the year, as well as the degree of compliance with the recommendations issued.

In addition, the Committee has been periodically informed by the Audit, Control, and Risk Department on the Company's performance in terms of integrated risk management, including emerging risks. Thus, throughout fiscal year 2025, issues have been jointly presented to the Sustainability Committee and the Audit and Control Committee that, in accordance with best corporate governance practices, must be reviewed by both bodies. In this regard, both committees have been jointly informed on the following matters: (i) the Group's risk map: short and long term; (ii) consolidated map of the Group's sustainability risks at the end of 2024 according to material ESG matters; (iii) energy transition and climate change risks to which the Company is exposed in the 2030 and 2050 horizons; and (iv) the map of emerging risks and climate change.

Finally, the Audit and Control Committee has supervised the effectiveness of the Internal Control System on Financial Reporting (ICFR) and the Internal Control System on Sustainability Information (ICISS).

6.4. Review of the control framework for other specific risks

During 2025, as in previous years, the Committee has been briefed on the controls and mitigation mechanisms in place in relation to certain pre-selected risks. In 2025, these risks were *compliance*, cybersecurity, financial risks-mainly market risks (exchange rate, interest rate, and variation in commodity prices), liquidity risk, and credit risk–and risks associated with the Low Carbon Generation business.

6.5. External Auditor Relations

a) Pre-approval of the services provided by the external auditor

The Audit and Control Committee, in its task of ensuring the independence of the External Audit and as a measure of good corporate governance, has established a procedure for prior approval of all services, whether audit or other services, provided by the External Auditor, regardless of their scope and nature. This procedure is regulated in an Internal Standard that is mandatory for the entire Repsol Group.

At its meeting on June 28, 2022, the Committee approved a delegation of powers in favor of its Chairwoman, so that she may authorize the services provided by the External Auditor, on an urgent basis, during the period between its meetings. Pursuant to that delegation, the Chairwoman has approved the provision of a number of services that have subsequently been ratified by the Committee.

b) Information received from external auditors

In 2025, the external auditors of the —PricewaterhouseCoopers (PwC)— group have reported to the Audit and Control Committee at the following meetings:

- January 28, 2025: PwC report on the status of the audit of the annual accounts of Repsol, S.A. and its consolidated Group for fiscal year 2024, and on the status of the verification of the Statement of Non-Financial Information (NFIS) and the review of the Internal Control System for Financial Reporting (ICFR). It also reported on the audit status of Repsol Europe Finance, S.à r.l. and Repsol International Finance, B.V.

- February 18, 2025: PwC's report of conclusions on its audit of the consolidated financial statements of the Repsol Group and the individual financial statements of Repsol, S.A. for the year ended December 31, 2024; the confirmation of its independence; the main aspects of the audit; and the conclusions on the effectiveness of the ICFR and Limited Assurance Report on the Statement of Non-Financial Information and Sustainability Information of the Consolidated Management Report.

- April 28, 2025: PwC report on its work to review the first quarter results.

- July 22, 2025: PwC's report on the limited review of the Repsol Group's consolidated summary half-year financial statements as of June 30, including information on the key issues highlighted in its review.

- October 28, 2025: PwC report on its work to review the third quarter results, including the verification of the Sustainability Report.

- December 16, 2025: PwC report on the status of the audit of the annual accounts of Repsol, S.A. and its consolidated Group for fiscal year 2025, the status of the review of the asset impairment tests (*Impairment Test*), the status of the annual audit, the review of the ICFR, the scope and preliminary results of the review of computer systems, and the implications for the sustainability information to be reported for 2025.

To encourage discussion of those specific issues arising from the reviews carried out, some of the meetings with the external auditors have been held without the presence of the entity's management.

c) Report of the Committee on the Independence of External Auditors

The Audit and Control Committee, at its meeting held on February 18, 2025, reviewed and approved a report on the independence of the external auditor, which sets out the main issues related to it, including aspects such as the information received from the auditor, the amount of their fees, the period during which the partners responsible for the audit team have been performing this function, and the prior approval regime for the external auditor's services.

In this report, it was concluded that there are no objective reasons to question the independence of PricewaterhouseCoopers as external auditor of Repsol, S.A. and its Consolidated Group for fiscal year 2024.

6.6. Hydrocarbon reserves

The Committee, in compliance with the functions assigned to it, has supervised during fiscal year 2025 the adequacy and effective operation of the registration and internal control systems and procedures for the measurement, valuation, classification, and accounting of the Repsol Group's hydrocarbon reserves, so that their inclusion in the

Group's periodic financial information complies at all times with industry standards and applicable regulations.

6.7. Discretionary treasury shares activity

The Markets Division has periodically informed the Audit and Control Committee about treasury shares transactions carried out by the Company, including those corresponding to discretionary management (ordinary transactions), those relating to specific plans (employee share purchase plans), as well as purchases made under the Buy-back Program for treasury shares for redemption.

6.8. Evaluation of the functioning of the Audit and Control Committee

Taking as a reference the most relevant requirements and functions of the Audit and Control Committee contemplated in the applicable regulations, in the Bylaws, and in the Regulations of the Board of Directors, the Committee has carried out an evaluation of its own operation and effectiveness during fiscal year 2025, in line with the recommendations of the Code of Good Governance of Listed Companies.

On the basis of the outcome of that evaluation, the Committee concluded, at its meeting of December 16, 2025, that its functioning is satisfactory and that both the Committee and its Chairwoman are properly performing the tasks entrusted to them by the applicable positive and internal rules. This same conclusion was subsequently endorsed by the plenary of the Board of Directors at its meeting on January 28, 2026.

6.9. Internal Transparency Committee of Repsol, S.A.

The Audit and Control Committee has been informed periodically during the year about the activities of the Internal Transparency Committee.

6.10. Ethics and Compliance Channel

The Audit and Control Committee has been informed about the operation of the Ethics and Compliance Channel, including the number of complaints received, their origin, type, the outcome of the investigations, and the measures taken with respect to the communications received.

Among other matters, this Ethics and Compliance Channel allows employees and any third party to report queries and any incident or irregularity of potential importance that they notice, including financial and accounting incidents, or incidents of any other nature, related to the Company.

It can be accessed by phone and through the web, is available 24 hours a day, 7 days a week, and is managed by a third-party provider (NAVEX Global).

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