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Activities Report for 2021

Audit Committee

Gestamp Automoción, S.A.

28/02/22

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1. Introduction

The Audit Committee of Gestamp Automoción, S.A. (the “**Company**” and together with the companies belonging to its group, (“Gestamp Group”) has prepared this activities report (the “**Report**”), which describes the main activities undertaken by this Committee during the financial year ended 31 December 2021.

This Report is prepared pursuant to article 39 (j) of the Regulations of the Company’s Board of Directors and in compliance with the recommendations of the Good Governance Code for Listed Companies, which was approved by the National Securities Market Commission (CNMV) on 26 June 2020 (the “Good Governance Code”) and the standards of the Technical Guide 3/2017 on Audit Committees of Public Interest Entities published by the CNMV (“**Technical Guide 3/2017**”), and shall be made available to the Company’s shareholders when the convening notice regarding the 2022 Ordinary General Shareholders’ Meeting is made.

2. Regulations and standards

The Audit Committee regulations are set out in the Board of Directors Regulations which were approved by the company's Board of Directors on 29 March 2021. Furthermore, the Audit Committee is governed by the provisions under the Spanish Companies Act, the recommendations of the Good Governance Code and the criteria of the Technical Guide 3/2017.

3. Structure

By virtue of the provisions of article 20 of the Articles of Association and Articles 39 and 40 of the Company's Board of Directors Regulations, the Audit Committee must:

- (a) Have at least three and at most five members, all of whom must be non-executive directors.
- (b) The majority of its members shall have the status of Independent Director and one must be appointed Chairman. Moreover, all members of the Audit Committee shall, as a whole, be appointed taking into account their knowledge and experience in accounting, auditing and both financial and non-financial risk management and shall have the technical knowledge relevant to the business sector the Company operates in.
- (c) The Chairman must be replaced every four years, with the possibility of re-election one year after their cessation. In turn, the Secretary of the Audit Committee shall be the Secretary of the Board of Directors.

As of 31 December 2021, the Audit Committee has the following members:

Name	Position	Date of last appointment Appointment	Category
Ms. Ana García Fau	Chairman	06/05/21	Independent
Mr. Javier Rodríguez Pellitero	Member	06/05/21	Independent
Mr. Juan María Riberas Mera	Member	06/05/21	Proprietary
Mr. David Vázquez Pascual	Non-member secretary	24/03/17	N/A
Ms. Elena Torregrosa Blanchard	Non-member deputy secretary	24/07/17	N/A

Therefore, as of 31 December 2021, and for the entire 2021 financial year, the Company's Audit Committee (i) was comprised of three members, two of whom are Independent Directors and (ii) was chaired by the Independent Director Ms. Ana García Fau, who replaced the previous chairman, Mr. Javier Rodríguez Pellitero, on 24 March 2021.

The mentioned members of the Audit Committee have the appropriate knowledge, skills and experience to carry out the tasks entrusted to the Committee by the Board. Furthermore, as a whole, they also have the appropriate technical knowledge on the activity sector to which the Company belongs. In this regard, in determining the profiles of the Audit Committee, the Board of Directors chose directors with knowledge in eminently economic, financial and management areas, given the extensive list of functions and competencies on these matters that are attributed to the Audit Committee by law. Ms. Ana García Fau was appointed Chairwoman considering her knowledge and experience in economic and financial matters, strategic planning, business development, recognition and analysis of both financial and non-financial risks and information technologies as well as her training in accounting, internal auditing and her participation in other Audit Committees. In addition, Mr. Javier Rodríguez Pellitero was appointed a member of the Audit Committee, due to his independent nature, his knowledge and experience in economic-financial, legal and auditing matters and in the recognition and analysis of both financial and non-financial risks as well as by his extensive professional experience in the field of financial market regulation and good corporate governance of listed companies. Lastly, Mr. Juan María Riberas Mera was appointed member of the Committee due to his extensive experience and knowledge in the automotive sector, as he has been a member of the Company's Board of Directors for over 20 years, as well as in economic-financial matters, business management and development and recognition and analysis of both financial and non-financial risks.

For further information on the members of the Audit Committee, see the following links to the Company's website:

- www.gestamp.com/Accionistas-e-Inversores/Gobierno-Corporativo/Comisiones-del-consejo-de-administracion
- www.gestamp.com/Accionistas-e-Inversores/Gobierno-Corporativo/Consejo-de-administracion

4. Functions

The Company's Audit Committee is a reporting and advisory body without executive functions that has the power to report, supervise, advise and propose in relation to issues within its scope of activity.

According to article 40 of the Regulations of the Board of Directors, the Audit Committee shall have the following basic functions:

- (a) To inform the General Shareholders' Meeting about issues raised by the shareholders on matters for which it is competent and, in particular, about the findings of audits, explaining how they have contributed to the integrity of the financial reporting and the role that the Committee has played in the process.
- (b) As regards internal control and reporting systems:
 - (i) To supervise and evaluate the preparation process, integrity and presentation of regulated financial and non-financial reporting, as well as the control and risk management systems for financial and non-financial risks relating to the Company and, where appropriate, to the Gestamp Group (including operational, technological, legal, social, environmental, political and reputational risks, as well as any relating to corruption), checking that regulatory requirements are met and accounting criteria are correctly applied.
 - (ii) To periodically review the internal control and risk management systems, including fiscal risks, and discuss with the auditor any significant weaknesses in the internal control system found in the course of the audit, never compromising its independence. To this end, and where applicable, recommendations and proposals, with the relevant deadlines for follow-up, may be submitted to the governing body.
 - (iii) To safeguard the independence and effectiveness of the internal auditing function: to propose the selection, appointment, and dismissal of the head of the internal audit service; to approve the budget for this service; to approve the annual work plan for the internal audit, ensuring that its activity mainly focuses on the relevant risks (including reputational risks); to receive information about its activities regularly; to verify whether senior management takes into account the conclusions and recommendations in its reports; and to discuss with the auditor or auditing firms any significant weaknesses in the internal control system detected in the course of the audits.

- (iv) To set up and oversee a mechanism that enables employees and anyone else related to the company, such as directors, shareholders, providers, contractors or subcontractors, to anonymously and confidentially report irregularities of any kind that they may notice within the Company or its group.
 - (v) Ensuring that the policies and systems established regarding internal control are effectively applied in practice.
- (c) Regarding the auditor:
- (i) To bring proposals on the selection, appointment, re-election and replacement of the auditor, as well as the contract conditions for such party, to the Board and to be in charge of the selection process, also examining the reasoning behind any renunciation of the position, where applicable.
 - (ii) Ensuring that the Company communicates the change of auditor via the National Securities Market Commission (CNMV) and, where there were any disagreements with the outgoing auditor, it will ensure that there is an accompanying statement regarding said disagreements and their content.
 - (iii) To regularly receive from the auditor information about the audit plan and the results of its implementation, and to verify whether senior management has taken its recommendations into account.
 - (iv) Ensuring that the external auditor holds a meeting on an annual basis with the full Board of Directors to inform them about the work carried out and the evolution of the accounting and risk situation of the Company.
 - (v) To establish an appropriate relationship with the auditor to receive information about any issues that could jeopardise its independence, for examination by the Audit Committee, and any other information related to the progress of the auditing process, as well as any other correspondence stipulated in legislation on auditing and auditing standards. In any case, they must receive written confirmation from the auditor once a year asserting their independence from the entity or entities that are directly or indirectly related to it, as well as information on additional services of any kind provided to these entities by the aforementioned auditor, or by individuals or entities related to them in accordance with legislation on auditing.
- In this regard, the Audit Committee shall ensure that the auditor's remuneration for his/her work does not compromise the quality or independence thereof and shall ensure that both the Company and the auditor respect the regulations in force regarding the provision of services other than those of auditing, the limits on the auditor's concentration of business and, in general, any other regulations regarding the independence of auditors.
- (vi) Issuing a report expressing an opinion on the independence of the auditor once a year, prior to issuance of the auditor's report. Such report must, in all cases, refer to the additional services referred to in the paragraph above.
- (d) In relation to risk management and control policy:
- (i) To propose to the Board of Directors a risk management and control policy, which shall identify and determine as a minimum: (i) the financial and non-financial types of risks (including, among others, operational, technological, legal, social, environmental, political, and reputational,

including those related to corruption) to which the Company is exposed, including, among the financial or economic risks, contingent liabilities and other off-balance sheet risks; (ii) a risk control and management model based on different levels; (iii) setting the risk level deemed acceptable by the Company; and (iv) measures to mitigate the impact of the risks identified, should they occur.

- (ii) To supervise the operation of the Company's risk management and control unit, which is responsible for: (i) ensuring that the risk management and control systems function properly and, in particular, ensuring that all the significant risks affecting the Company are adequately identified, managed and quantified; (ii) actively participating in the creation of the risk strategy and in reaching important decisions about its implementation; and (iii) ensuring that the risk management and control systems adequately mitigate the risks in accordance with the policy defined by the Board of Directors.
- (e) To review the prospectuses or equivalent documents for issuance and/or admission of securities and any other financial reporting that the Company is required to submit to the markets and its supervisory bodies.
- (f) In addition, the Audit Committee must inform the Board of Directors before the latter adopts the relevant resolutions on the matters set forth by law, in the By-laws and in these Regulations and, specifically, on the following subjects:
 - (i) The financial reporting that the Company, due to its status as a listed company, must periodically publish. The Audit Committee shall ensure that interim financial statements are prepared using the same accounting criteria as the annual statements and, to this end, shall consider whether a limited review by the auditor is appropriate.
 - (ii) The creation or acquisition of shares in special-purpose entities or entities based in countries or territories classified as tax havens, as well as any other transactions or operations of a similar nature that, due to their complexity, could diminish the Company's transparency.
 - (iii) Related-party transactions.
 - (iv) Operations entailing structural and corporate modifications planned by the Company, analysing their financial terms and conditions, including, where applicable, the exchange ratio and their accounting impact.
- (g) The Audit Committee shall also be responsible for overseeing compliance with the Company's corporate governance rules, as well as the internal codes of conduct. In this regard, the Audit Committee shall:
 - (i) Oversee compliance with the Company's corporate governance rules and internal codes of conduct, ensuring that the corporate culture is in line with its purpose and values; and
 - (ii) Oversee the application of the general policy relating to the reporting of economic-financial, non-financial and corporate information, and also of the general policy relating to communication with shareholders and investors, proxy voting advisors and other stakeholders, and shall monitor the way in which the Company communicates and liaises with the small and medium-sized shareholders;

As will be referred to below, the duties described above have undergone changes this year as a result of the creation of a new Sustainability Committee to which the environmental, social and some of the corporate

governance duties established in Recommendations 53 and 54 of the Good Governance Code have been transferred.

5. Operation

The basic principles of conduct and the internal operating system of the Audit Committee are set forth in the rules contained in the Spanish Companies Act, the By-laws and the Regulations of the Board of Directors.

Pursuant to the terms of article 20 of the Company's By-laws and article 39 of the Regulations of the Board of Directors, the Audit Committee:

- Shall meet whenever necessary, at the Chairman's discretion, to exercise its powers, and whenever two of its members so request, and it shall be convened in a valid manner whenever the majority of its members are present or represented, its resolutions being adopted by an absolute majority of the attending members. In the event of a tie, the Committee Chairman shall cast the tie-breaking vote.
- Minutes shall be taken of the meetings and a copy thereof shall be sent to all the members of the Board. Likewise, the Chairman of the Audit Committee shall inform the Board of Directors of the issues discussed and the resolutions adopted at its meetings during the first Board of Directors' meeting held after the Committee meeting.
- Within three months after each year-end, it shall submit this Report for approval by the Board of Directors, which shall be made available to the shareholders during their Annual General Shareholders' Meeting.
- In order to carry out its functions, it may seek external advice whenever it deems it necessary.

As regards the other rules of operation, the operating system established for the Board of Directors in the Regulations of the Board shall apply.

6. Meetings

In 2021, the Audit Committee met on nine occasions. The three members of the Committee were present at all of the meetings. In addition, the Audit Committee, through its Chairman, invited the following persons to take part in the meetings, solely to deal with the specific items for which they have been called:

- **External Auditor.** He attended four meetings of the Audit Committee in order to present, among others, (i) the review of the Annual Financial Information and the statement of non-financial information and the corresponding audit report, (ii) the half-yearly financial information and the corresponding limited review report, (iii) the letter of recommendations arising from the audit for 2020, (iv) the External Audit Plan for 2021 and (v) the preliminary conclusions of the audit of the financial statements corresponding to financial year 2021.

- **The Internal Audit and Risk Management Director.** She took part in seven meetings of the Audit Committee. Among other matters, she presented to the Audit Committee (i) the Annual Report on Internal Audit Activities for financial year 2020, (ii) the development and status of the action plans in relation to the audits and work carried out by the department throughout the year, (iii) the ICFRS Scope Matrix for financial year 2021, (iv) updates to the Internal Audit Plan for 2021 and the new Plan for 2022; (v) the Internal Audit Budget for 2022, (vi) the 2022 Corporate Risk Map, and (vii) amendments to the Internal Audit Department Charter, the Integrated Risk Management System Policy and the Internal Control over Financial Reporting System Policy.
- **Finance team.** The finance team took part in five meetings of the Audit Committee, mainly to report on the progress of the business and the financial information presented for approval by the Board of Directors.
- **General Director of the Legal, Tax and Corporate Governance Department.** He took part in eight meetings of the Audit Committee, mainly to present the related-party transactions submitted for approval by this body and the services of the external auditor other than the audit of financial statements and the status of any legal disputes in which the Gestamp Group is involved.
- **Director of the Commercial Area within the Legal Department.** She has taken part in two meetings of the Audit Committee in order to present the new developments in related-party transactions introduced in the Spanish Companies Act.
- **Director of the Financial and Tax Area within the Legal Department.** He took part in a meeting to give a presentation on the tax risk management by the Gestamp Group.
- **Representative of the Compliance Office.** He took part in one meeting of the Audit Committee to inform about the monitoring of the fulfilment of the Code of Conduct and, in particular, to report on the functioning of the Whistleblowing Hotline.
- **Sustainability Manager.** He took part in one meeting to present the Gestamp Group Sustainability Report for 2020.
- **Head of Talent Management.** He took part in one meeting to give a presentation on risk management relating to the identification and management of talent by the Gestamp Group.
- **Internal IT Auditor and Chief Information Officer.** They took part in one meeting to present the audit carried out in the field of cybersecurity.
- **Representatives of Cuatrecasas law firm.** They took part in one meeting to present their views on the application of the related-party transactions system to the Gestamp Group.
- **Representatives from Deloitte's Regulation and Compliance and Risk Advisory areas.** They took part in a meeting to present the work carried out in relation to the updating of the Gestamp Group's Criminal Risk Prevention Model and Criminal Risk Prevention Manual.

- **Member of the Regulatory Compliance Unit.** He took part in two meetings in order to present the proposal to update the Criminal Risk Prevention Model, to report on its degree of progress in the different jurisdictions where the Gestamp Group operates and to present the action plan designed to comply with the recommendations for improvement of the Criminal Risk Prevention Model proposed by Deloitte.

7. Activities

In 2021, the Audit Committee mainly carried out the following activities:

- **Periodic review of financial reporting**

The Audit Committee supervised and reviewed the process of drawing up and presenting the regulated quarterly and semi-annual, separate and consolidated, financial reporting that the Board of Directors must submit to the markets, and has, in general, ensured that the legal requirements in this regard were met and that generally accepted accounting principles were correctly applied, all within the deadlines set by law for these purposes.

The finance team (responsible for preparing the financial information) took part in the analysis of such carried out by the Audit Committee, giving a thorough presentation on said information and the criteria followed for the accurate accounting and presentation of such, and also to give the relevant explanations regarding its preparation, as well as any others required by the Committee.

- **Review of financial statements**

The Audit Committee reviewed and issued a favourable report on the individual and consolidated financial statements of the Company and its group of companies, for financial year 2020, in its meeting on 24 February 2021. These financial statements were subsequently prepared by the Board of Directors, and finally approved by the Ordinary General Shareholders' Meeting on 6 May 2021. In addition, the Committee reviewed the corresponding audit report issued by the External Auditor.

The Committee's review of the financial statements included a review of the non-financial information included in the Management Report in accordance with the provisions of the Commercial Code, the Spanish Companies Act and the Audit Act. The Audit Committee also reviewed the report issued by the independent auditor on the aforementioned non-financial information.

- **Review of the proposal for distribution of profit**

In the context of the review of the individual financial statements for 2020, the Audit Committee reported favourably on the proposal for the distribution of profit for financial year 2020, prepared by the Board of Directors on 24 February 2021.

- **Relationship with the External Auditor**

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The External Auditor attended the meetings in which the Audit Committee analysed the individual and consolidated financial statements of the Gestamp Group for 2020 and the corresponding Audit Report. In addition, the half-yearly financial information for 2021 was subject to a limited review procedure by the External Auditor and the Audit Committee, therefore, revised said information and the corresponding limited review report. In turn, the External Auditor regularly reported to the Committee on the progress of the audit and limited review work and presented a letter of recommendations arising from the 2020 audit. Furthermore, in 2021, the Audit Committee held several meetings with the External Auditor without the presence of the Company's management to ensure that the audit process of the individual and consolidated financial statements and the limited review process of the half-yearly financial information were progressing correctly and, in particular, it verified that there were no discrepancies between the External Auditor and the Company's management, nor were any significant aspects detected by the External Auditor in relation to accounting, the internal control system or the audit or limited review. The Committee was also briefed by the External Auditor on relevant ongoing projects in relation to auditing standards.

The Audit Committee approved the work assigned to the External Auditor in 2021 and verified that it met the independence requirements set forth in the Audit Act in force and, therefore, there are no objective reasons to question said independence, thus issuing for these purposes the report required on the independence of the External Auditor. On the one hand, the Audit Committee analysed the work assigned to the External Auditor in relation to auditing, approving the 2021 external audit plan and the fees expected in relation to it. On the other hand, the Committee analysed and approved each and every additional service other than auditing during the 2021 financial year in accordance with the procedure established in the Policy of Approval of External Auditor Services other than the Auditing of Accounts.

In addition, the Audit Committee evaluated the work of the External Auditor regarding the audit for financial year 2020 and, in particular, his actions and how he contributed to the quality of the audit and the integrity of the financial information; the finance team's opinion of such and the public results of the quality controls or inspections carried out by supervisors.

Finally, the Audit Committee issued the proposal for the re-election of the External Auditor for the 2021 audit, a proposal that was raised and approved by the Ordinary General Shareholders' Meeting on 6 May 2021.

■ **Internal Auditing**

The Committee regularly monitored the activities carried out by the Internal Audit department. In this sense, the Committee has approved the Annual Activities Report of the Internal Audit department for the year 2020.

The Audit Committee was also informed about the work carried out by the working groups made up of the Internal Audit Department and other departments of the Gestamp Group (those corresponding to purchasing, payments, fixed assets and segregation of duties) or the audits of certain processes, IT and ICFRS, as well as certain specific audits requested by the Committee or the Gestamp Group's management.

Moreover, the Audit Committee approved the update of the Audit Plan for 2021 and the Internal Audit Plan and budget for this department for 2022.

Through the Internal Audit Plan, the scope of the activities covered by this department has been determined, including, among others, those related to the Company's financial and non-financial information, risk management and control, other responsibilities and general aspects of the Internal Audit Department.

In addition, the Audit Committee approved the amendment of the Internal Audit Department Charter to introduce changes to the internal reporting structure, as well as technical amendments.

Finally, the Audit Committee assessed the functioning of the Internal Audit department and the performance of its manager during 2021.

■ **Internal Control over Financial Reporting System (ICFRS)**

In the performance of its duties to oversee and periodically review the effectiveness of the Company's internal control procedures and risk management systems, the Audit Committee promoted and oversaw the development and implementation of the Company's Internal Control over Financial Reporting System (ICFRS). In particular, on 5 May 2021, the Audit Committee approved the ICFRS scope matrix for 2021 defined in accordance with the requirements of the CNMV.

Finally, the Audit Committee approved the amendment of the ICFRS Policy to introduce changes to the internal reporting structure, to include minor adaptations to the Good Governance Code and to the CNMV's Technical Guide 3/2017 on audit committees, as well as amendments of a technical nature.

■ **Risk management**

The Audit Committee periodically supervises and reviews the internal control and risk management systems, ensuring that the main risks are adequately identified, managed and reported, receiving support in this task from the Internal Audit and Risk Management Department. In this regard, the Audit Committee approved the 2022 Corporate Risk Map which meant the Committee was made aware and given an overall picture of the organisation's significant risks for 2022 based on uniform criteria, thus facilitating early identification of any events that could arise and enabling the Company to take anticipatory action aimed at avoiding or, in the event of occurrence, reducing the impact of such events.

In addition, the Audit Committee approved the amendment of the Integrated Risk Management System Policy to include minor adaptations to the Good Governance Code and technical and wording improvements.

Finally, the Audit Committee approved the update of the Gestamp Group's Criminal Risk Prevention Manual.

■ Related-party transactions

The Audit Committee, in accordance with Article 529 quaterdecies, Section 4(g) of the Spanish Companies Act, reported to the Board of Directors regarding each and every related-party transaction.

In this respect, the Audit Committee issued a favourable report on the transactions undertaken in 2021 between the Gestamp Group and (i) companies of the group whose parent company is Holding Gonvarri, S.L. (which, in turn, forms part of the group Acek Desarrollo y Gestión Industrial, S.L.), (ii) Inmobiliaria Acek, S.L. (a company belonging to the Acek Desarrollo y Gestión Industrial, S.L. Group); (iii) Mitsui & Co. Ltd.; and (iv) companies in the group General de Alquiler de Maquinaria, S.A. (a company related to the Executive Chairman, Mr. Francisco José Riberas Mera).

Moreover, on the occasion of the favourable report issued on the Gestamp Group's financial statements, the Audit Committee reviewed the related-party transactions set out in the Protocol for Regulating Related-Party Transactions and verified that they comply with the provisions thereof and that they are in line with the terms and conditions approved under the framework agreements.

Lastly, the Committee was informed of the new developments introduced in the Spanish Companies Act regarding related-party transactions and analysed their application to the Gestamp Group.

■ Compliance

As established in the Code of Conduct, the Gestamp Group has a Whistleblowing Hotline in place, which is ultimately supervised by the Audit Committee and regarding which, the Committee has received a report about the functioning during the financial year 2021 and, in particular, about the cases reported through it, the investigations carried out and the measures adopted by the Gestamp Group.

The Committee also proposed the update of the Criminal Risk Prevention Model and its corresponding Manual or approval by the Board of Directors.

■ Sustainability

In line with its function of supervising and assessing the process of preparation, integrity and presentation of the non-financial information relating to the Company, the Audit Committee reviewed and proposed, for approval by the Board of Directors, the Gestamp Group's Sustainability Report for 2020, a Report in which the economic, environmental, social and good governance functions carried out by the Gestamp Group during the financial year are reported, in accordance with international standards such as the Global Reporting Initiative.

The Audit Committee also approved the proposed amendments to the Environmental Policy and the Occupational Health and Safety Policy.

■ Evaluation of functioning and performance

The evaluation process regarding the Board of Directors and its committees, including the Audit Committee, began on 28 October 2021 and was coordinated by the Appointments and Remuneration

Committee, at the request of the Chairman of the Board of Directors. Among other areas, the Directors evaluated the functioning and composition of the Audit Committee.

On 20 December 2021, the results of their evaluation were submitted to the Audit Committee. After analysing the results, the Committee issued a report on the evaluation for the approval of the Board of Directors at its first meeting of 2022.

■ **Other**

The Audit Committee reviewed the draft Annual Corporate Governance Report and the Report on the Activities of the Audit Committee, both relating to 2020, which were subsequently approved by the Company's Board of Directors.

Furthermore, the Audit Committee reviewed the status of all of the most important legal disputes and claims involving companies of the Gestamp Group.

In addition, the Audit Committee drafted proposals to amend the Regulations of the Board of Directors (mainly to enable the creation of a new Sustainability Committee specialising in environmental, social and governance matters), the Articles of Association (among other things, to enable online meetings to be held) and the Regulations of the General Meeting (to coordinate their wording with that in the Articles of Association), which were submitted to the Ordinary General Shareholders' Meeting on 6 May 2021.

Moreover, the Audit Committee approved the proposed amendment to the Policy on Communication and Contact with Shareholders, Investors and Voting Advisers, with the purpose of incorporating the Policy on Communication of Economic and Financial, Non-financial and Corporate Information.

It also approved a calendar of meetings for 2022.

8. Preparation and approval

This Report was prepared by the Audit Committee on 28 February 2022 and approved by the Board of Directors on the same date.