

**REPORT ON INDEPENDENCE OF THE AUDITOR FOR GESTAMP AUTOMOCIÓN,
S.A. FOR THE YEAR 2025**

1. Introduction.

The Audit Committee must issue annually and prior to Auditor's Report issue, a report to express an opinion about the auditor's independence. This requirement is established in heading 4 (f) of the article 529 of the Restated Text of Spanish Companies Act, approved by virtue of the Legislative Royal Decree 1/2010 of July 2 ("**Companies Act**"); and as established in article 40 of the Board of Directors Regulation, the Audit Committee of Gestamp Automoción, S.A. (the "**Company**") must issue annually, and prior to Auditor's Report issue of individual and consolidated annual accounts, a report to express its opinion on auditor's independency of the Company and the consolidated group of companies (the "**Group**").

The abovementioned report must make a statement about the valuation of the additional services different from audit services, individually and jointly considered, rendered by the accounts auditor or persons or entities linked with him as stipulated in Spanish Audit Act and other related regulation.

On that basis, the Audit Committee issues the present report based on the document submitted to the Audit Committee and prepared by the accounts auditor of the Company and its Group by which it confirms independence and informs about the audit services and services different to those related to the accounts auditing, rendered in the financial period according to the Spanish Audit Act.

2. Analysis of the independence of the external auditor.

The Ordinary General Shareholders' Meeting of the Company held on May 9, 2024 appointed PricewaterhouseCoopers Auditores, S.L. with CIF B-79031290 and inscribed at the Spanish Official Registry of Accounting Auditors with number S0242, as the auditor of the Company and its Group for the financial year ending December 31, 2025, and the financial years ending on December 31, 2026, and December 31, 2027, at the proposal of the Board of Directors and the Audit Committee. This resolution was established by virtue of article 263 and successive articles of the Companies Act.

The fees accrued by the Company and Group companies to the auditors during the year 2025 are detailed below, broken down by item:

CONCEPT	Amount in thousand euros
Audit services	4,012
Audit related services	458
Other services	281
TOTAL	4,751

With the aim of guaranteeing the audit independence, the Audit Committee supervised during 2025 the accomplishment of the current regulation on those services different from audit services rendered by the auditor and authorized for each service, according to law and the *Policy of approval of services rendered by the auditor* of the Group.

In this regard, prior to approving any non-audit services, the Committee assesses—taking into account the nature of such services and the amount of the fees—whether they could threaten the auditor’s independence and, if so, whether measures exist to eliminate or reduce such threats to a level that does not compromise the auditor’s independence. Likewise, whenever non-audit services are approved, the Committee reviews the aggregate volume of such services by comparing it with the aggregate of audit services and audit-related services approved to date, to verify that the cumulative volume of non-audit services remains at levels that ensure the auditor’s independence. In this regard, the Committee has verified that the aggregate total of the statutory auditor’s fees for non-audit services in fiscal year 2025, excluding “ex lege” services, amounted to 581 thousand euros, representing 14% of the auditor’s fees for the audit of the financial statements for that fiscal year.

On the other hand, since the new auditor has not yet audited the Company’s financial statements for three consecutive fiscal years, it has not been possible to determine whether the non-audit services provided by the auditor fall below the 70% threshold of the average fees paid over the last three fiscal years for the audit of the Company, its parent company, and its subsidiaries, as required by European Regulation 537/2014 on specific requirements for the statutory audit of public-interest entities.

In addition, during the year, the Audit Committee meets with the auditor to discuss different matters, among others, the planning of the external audit or the preliminary conclusions of the audit of the annual accounts. At these meetings, the auditor compiles and lists the services approved to date, and reports on the different threats and the safeguards adopted by the auditor, no significant threats for its independence having been identified by the auditor to date.

Finally, in accordance with Article 529-14 of the Capital Companies Act, the Audit Committee, at its first meeting of the year, reviewed the independence report issued by PwC as the Company’s and its group’s external auditor. Through this report, among other matters, the Audit Committee is informed of any issues that could pose a threat to the external auditor’s independence. In this regard, the Audit Committee notes that the auditor has not disclosed in its report any circumstances that, individually or collectively, could pose a significant threat to its independence in the context of issuing its audit report on the individual financial statements of Gestamp Automoción and the consolidated financial statements of its Group for the 2025 fiscal year, and that, therefore, would require the application of safeguards or could constitute grounds for incompatibility.

3. Conclusions.

On the basis of the above, the Audit Committee of the Company did not identify any aspect that could compromise the observance of the current Spanish regulation about the independence of the audit profession, and in particular, the Audit Committee confirms that there are no identified aspects of this kind that could compromise the independence of the accounts auditor of the Company and its Group.

4. Publicity.

This report will be published on the Company website in the context of the convening of the General Shareholders’ Meeting of 2026, in accordance with Recommendation 6 of the Code of Good Governance of Listed Companies approved by National Commission of the Stock Market on February 18, 2015 and amended on June 26, 2020.

In Madrid, 23 February 2026