

REGULATIONS OF THE AUDIT, CONTROL AND SUSTAINABILITY COMMITTEE LOGISTA INTEGRAL, S.A.

December 19, 2017

Amendments:

1. 21 July 2020: Article 5.1 (ii) c) and (v)
2. 4 February 2020: Articles 1, 3, 5, 6, 7, 10 and 12
3. 27 September 2023 (Articles 1.1, 1.2, 2.1, 2.2, 3.1, 3.2, 4.1, 4.2, 5.1, 5.2, 5.3, 5.4, 6.1, 6.2, 7.1, 7.2, 7.4, 7.5, 8.1, 8.2, 9.1, 10.1, 11.1, 11.2, 12.1 and 12.2)

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Article 1. Purpose

1. The Audit, Control and Sustainability Committee of the Board of Directors of Logista Integral, S.A. (hereinafter, the "Company") is constituted in accordance with the provisions of the Law of Capital Companies and of Article 17 of the Bylaws and Article 16 of the Rules of the Company's Board of Directors.
2. The purpose of these Regulations of the Audit, Control and Sustainability Committee, approved by the Company's Board of Directors, is to establish the rules for the organisation and functioning of the Company's Audit, Control and Sustainability Committee, which, for the best accomplishment of those functions, will incorporate, as appropriate, statutory provisions and those of the Rules of the Board of Directors emanating from the recommendations and criteria for good governance established by the *Comisión Nacional del Mercado de Valores* (National Securities Market Commission), and taking account of the characteristics of the Company and its Group.
3. Anything not expressly foreseen in these Regulations will be governed by the Committee itself, and as far as its nature and functions allow, that which is laid down in the Bylaws and in the Board's Rules in relation to the functioning of the Board of Directors will apply supplementally.

Article 2. Interpretation, amendment and dissemination

1. In the interpretation and application of these Regulations, the Audit, Control and Sustainability Committee will take account of the legally applicable regulations and the recommendations and requirements for good governance laid down by the supervisory bodies, and, in particular, by the *Comisión Nacional del Mercado de Valores*.
1. The Regulations will be regularly reviewed by the Board of Directors, who will take account of the related proposals formulated by the Audit, Control and Sustainability Committee, and they will be disseminated to shareholders and to the markets in general by being published in the Company's website.

Article 3. Composition of the Audit, Control and Sustainability Committee

1. The Board of Directors, in accordance with Article 15 of the Bylaws and Article 16 of its own Rules, will form an Audit, Control and Sustainability Committee composed of a minimum of three and a maximum of five non-executive Directors, appointed by the Board of Directors, who will take account of the Directors' knowledge, aptitudes and experience and the tasks of the Committee, at the proposal of the Appointments and Remuneration Committee, who will decide on the profile of the people most suitable to form part of it. Most of the Committee's members will be independent

Directors, and at least one of them will be appointed on the basis of his or her knowledge and experience of accounting and/or auditing.

2. Additionally, the Board of Directors will ensure that the members of the Audit, Control and Sustainability Committee, and especially its Chairperson, have knowledge and experience of accounting, auditing and risk management, and also of other fields which may be appropriate in the performance of the Committee's functions as a whole, such as finance, internal control, sustainability and information technology, although they do not necessarily need to be experts in these latter fields, except as provided above.

In addition, and having due regard to ensuring the promotion of diversity of sex and of geographical origin, the members of the Audit, Control and Sustainability Committee, who will be appointed because they have the necessary dedication to the performance of the functions entrusted to them, will, as a whole, have the technical knowledge which is pertinent to the Company's sector of activity.

3. The members of the Committee will leave the Committee when they cease to be Directors, or when the Board of Directors so decides.

Article 4. Positions on the Committee

1. The Chairperson of the Audit, Control and Sustainability Committee will be elected by the members of the Audit, Control and Sustainability Committee from among those of its members who are independent Directors, must be replaced every four years, and may be re-elected after one year has elapsed since their cessation.
2. The Secretary of the Audit, Control and Sustainability Committee will be the Secretary of the Board of Directors, and failing that, will be the Deputy Secretary, if any.

The Secretary will be responsible for assisting the Committee's Chairperson in the planning of Committee Meetings and in compiling and distributing the necessary information sufficiently in advance of the meetings, and also for taking the minutes of those meetings.

Article 5. Functions of the Audit, Control and Sustainability Committee

1. The Audit, Control and Sustainability Committee will have the functions set out in the legislation in force. Without prejudice to this, it shall perform the following functions:

In relation to information and internal control systems:

- a) Supervising and assessing the process of drawing up and the integrity of the financial and non-financial information, as well as the control and management of financial and non-financial risks systems related to the Company and its

group - including operational, technological, legal, social, environmental, political and reputational or corruption-related systems - reviewing compliance with regulatory requirements, proper delimitation of the consolidation perimeter and the correct application of accounting criteria.

- b) Ensuring the independence of the unit handling the internal audit function; proposing the selection, appointment, and cessation of the head of the internal audit service; proposing the service's budget; approving or proposing to the Board of Directors its priorities and annual internal audit work plan, ensuring that it focuses primarily on the main risks (including reputational risks); receiving regular reports on its activities; and verifying that the senior managers are acting on the findings and recommendations of its reports.

The head of the unit handling the internal audit function will present an annual work programme to the Committee, for its approval or for the Board's approval, will directly inform the Committee of its implementation, including any incidents or limitations arising during the implementation, and of the results and follow up of its recommendations, and will submit a report on its activities at the end of each year.

- c) Setting up and supervising a procedure which allows employees and other people in relation with the Company, such as Directors, shareholders, contractors or subcontractors and/or suppliers, to report irregularities of potential importance, including financial, accounting and any other irregularities, within LOGISTA or its Group. Such a mechanism shall ensure confidentiality and, in any event, provide for cases in which communications may be made anonymously, respecting the rights of the complainant and the person accused.
- d) Ensure in general that established internal control policies and systems are implemented effectively in practice.

In relation to the external accounts' auditor:

- e) Investigating the circumstances of any resignation of an external auditor.
- f) Ensuring that the remuneration for the external auditor's work does not adversely affect its quality or independence.
- g) Ensuring that the Company notifies the CNMV of any change of external auditor as a material event, and that such notification is accompanied by a statement about any disagreements with the outgoing auditor, and the reasons for the same.
- h) Ensuring that the external auditor attends, annually, the plenary session of the Board of Directors to inform it about the work done and about developments in the Company's risk and accounting situations.
- i) Ensuring that the Company and the external auditor comply with existing rules on the provision of services other than audit services, limits on the concentration of the auditor's business and, in general, all other rules on the independence of auditors.

In relation to the sustainability:

- j) Supervision of compliance with the Company's sustainability I, (including environmental, social and corporate governance) policies and rules, as well as the Company's Internal Codes of Conduct, also ensuring that corporate culture is aligned with its purpose and values. In particular, it is the responsibility of the Audit, Control and Sustainability Committee:
 - (i) Oversee the application of the general policy for communication of financial and economic information, non-financial corporate information, as well as communications with shareholders and investors, proxy advisors and other interests' groups. Also, the communications and relationship of the Company with small and medium shareholders will be supervised.
 - (ii) Advisory to the Board of Directors regarding sustainability issues, supervision and control of the sustainability policy and strategic plans approved by the Company, and of relations with the different interest groups.

Any other responsibility or function assigned to it by Law, by the Bylaws, by these Regulations or by the Board of Directors.

2. Without prejudice to the foregoing, the Audit, Control and Sustainability Committee shall also carry out those functions of a particular nature entrusted to it by the Board within the scope of its competence.
3. In exercising its functions, the Audit, Control and Sustainability Committee will take account of the principles and standards laid down Recommendations of Good Governance for listed companies and in *Technical Guide 3/2017 on audit committees*, of the CNMV, of 27th June, 2017, without prejudice to the adaptation of the same to the particular circumstances and characteristics of the Company and its group.
4. Every year, the Audit, Control and Sustainability Committee will make an action plan of the Committee's main activities during the year, in relation to the accomplishment of its functions, for which it will account to the Board, as it will for the work done.

Article 6. The calling of meetings

1. The Audit, Control and Sustainability Committee will meet at agreed intervals, and at least four times per year. One of the meetings will necessarily be devoted to evaluating efficiency and the observance of the Company's rules and governance procedures, and to preparing the information which the Board of Directors has to approve and include in its annual public documentation. In connection with these subjects, the Committee will have to include the internal auditor in its meetings, and if any kind of review report is issued, will also include the external accounts auditor,

who, however, will not be present in the decision-making part of the meeting, when the Audit, Control and Sustainability Committee adopts the appropriate decisions.

2. In addition, it will meet whenever called to do so by its Chairperson, when the latter deems this necessary for the correct performance of its functions or when requested to meet by two of its members, and it will have to meet whenever the Board or its Chairperson asks for a report to be issued or for the adoption of resolutions by the Audit, Control and Sustainability Committee.
3. The meetings of the Committee will be called by its Secretary, on the orders of the Chairperson, with at least two days' notice, unless there are urgent reasons which justify an immediate calling or a shorter period of notice, and the call will be by letter, telefax, electronic mail or any other method which provides proof of receipt.

The call will always include the agenda of the meeting and will be accompanied by the necessary information, even when, in certain circumstances, all or part of the information is justifiably supplied during the meeting itself. Any Director who is member of the Committee may request the inclusion of items in the agenda.

Article 7. Meetings

1. The meetings of the Audit, Control and Sustainability Committee, in accordance with its annual plan of work, will be held at the Company's registered office or at any other place previously chosen by the Chairperson and indicated in the notification of calling.
2. The Committee's meetings may be held by telephonic multi-conference, videoconference or any other comparable system, so that one or several members can participate in the meeting in this way. To that end, the notice of call of the meeting, as well as indicating the place where the physical meeting will be held, will have to mention that participation in it may be by telephonic conference, video conference or an equivalent system, for which purpose the necessary technical means must be indicated and available, and must enable direct and simultaneous communication among all the participants. The Secretary of the Audit, Control and Sustainability Committee will have to record in the minutes of meetings held in this way, in addition to the names of the members who attended physically or who were physically represented by another Committee member, the names of those who participated in the meeting by telephonic multi-conference, videoconference, or a comparable system.
3. In the meetings of the Board, constructive dialogue will be encouraged among its members, promoting free expression and a supervisory and analytical attitude. The Committee's Chairperson must ensure that the members participate freely in the deliberations.

4. The Audit, Control and Sustainability Committee will prepare an annual report on its functioning, highlighting, among other matters, any incidents which arose in connection with its own functions. In addition, and when the Audit, Control and Sustainability Committee deems it appropriate, it will include in that report proposals for improving the Company's rules of governance. The report of the Audit, Control and Sustainability Committee will be made available to shareholders and investors through the website, sufficiently in advance of the Annual General Meeting.
5. Any member of the management team or personnel of the Company or Group who is so required will be obliged to attend the meetings of the Audit, Control and Sustainability Committee and to provide them with collaboration and access to any information that they possess, and the Committee may require them to attend without the presence of any other director. Other people (executive directors, experts, external accounts auditors, etc.) may also attend, but only by invitation of the Committee's Chairperson, and only to deal with the specific items of the agenda for which they were summoned, notwithstanding the deployment of secretarial functions if the Secretary has the condition of executive director. Except in this case, other managers or directors, whether executive directors or not, will only be present at the previous invitation of the Chair when the nature of the items on the Agenda recommends so.

Article 8. Formulation and adoption of resolutions

1. The Audit, Control and Sustainability Committee will be validly constituted when the majority of its members are present or represented, and when its resolutions are adopted by an overall majority of the members present or represented at the meeting. When the vote is tied, the Chairperson will have the casting vote.
2. The members of the Audit, Control and Sustainability Committee may grant proxy to another member of the Committee. The proxy must be conferred in writing, and specifically for each specific meeting.
3. In situations of conflict of interest, the Committee members concerned will abstain from participating in the deliberation and from voting on resolutions or decisions in which they or anyone linked to them have a conflict of interest, directly or indirectly. The vote of the Members affected by the conflict, and who have to abstain, will be deducted in the calculation of the necessary majority of votes.

Article 9. Minutes of the Committee Meetings

1. Minutes of the meetings of the Audit, Control and Sustainability Committee will be taken, will record the conclusions and the proposals formulated in the meetings, and will be signed by the Committee's Chairperson and Secretary or by whoever may have substituted for them.

2. The minutes of the Committee's meetings must be made available to all members of the Board of Directors.

Article 10. Access to information and advice

1. The Audit, Control and Sustainability Committee will have suitable, timely and sufficient access to any information or documentation which the Company possesses in relation to matters for which it is responsible, provide that this is considered necessary for the performance of its duties.
2. In addition, the Committee may obtain, for the Company's account, collaboration or advice from external professionals whenever it considers this necessary for a better performance of its functions, and for this purpose Article 14 of the Rules of the Board of Directors will apply.

Article 11. Means and resources

1. The Audit, Control and Sustainability Committee will approve a programme of regular training to ensure that the knowledge of its members is up to date. It will also provide a welcome programme for its new members.
2. In order to carry out its duties, the Audit, Control and Sustainability Committee will have at its disposal the necessary means and resources for independent operation. The resources needed must be channelled through the Secretary of the Company's Board of Directors.

Article 12. Relations of the Audit, Control and Sustainability Committee with the Board, the shareholders, the external accounts auditor and the internal auditor

1. The Audit, Control and Sustainability Committee will have to set up a channel for effective and regular communication with its usual interlocutors, who will normally be the Committee's Chairperson and, among others, the following:
 - a) The Company's management, particularly the financial management;
 - b) The Manager of internal auditing; and
 - c) The external auditor who is principally responsible for auditing the accounts.
2. Communication between the Audit, Control and Sustainability Committee and the external auditor must always be fluid, in accordance with the regulations governing the external auditing of accounts, and must not impair the independence of the auditor or the efficiency with which the auditing or its procedures are carried out.

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3. The Committee will give an account of its activity to the first plenary session of the Board of Directors that follows its meetings, at which it will be answerable for the work done.
4. The Chairperson of the Committee will act as its spokesperson in the meetings of the Board of Directors and, when applicable, in the General Meetings of the Company's shareholders.
