

## Report of the Audit and Risk Management Committee on the independence of the auditors

To the Board of Directors of  
Cellnex Telecom, S.A.:

Pursuant to article 529 *quaterdecies*, section 4.f) of the Spanish Companies Law, the Audit and Risk Management Committee of Cellnex Telecom, S.A. issues this report prior to the issuance by Deloitte of its audit report on the individual and consolidated annual accounts of **Cellnex** for the year ended on 31 December 2024, stating the following:

- Appropriate relations with the auditors have been established to receive information on those issues that may jeopardize their independence, for their consideration by the Audit and Risk Management Committee, and on any other matters related to the audit development process as well as other communications necessary to comply with the legislation of audit of accounts and the technical rules of audit.
- The Audit and Risk Management Committee has received written confirmation from Deloitte about its independence versus the entity or entities directly or indirectly related to it, as well as information on any additional services of any kind provided to these entities by Deloitte, or by persons or entities linked to it in accordance with the provisions of Law 22/2015, of 20 July, on Auditing of Accounts.
- During the financial year 2024, the services received from Deloitte other than the auditing services have been analysed in order to ensure that its engagement is not incompatible with their work as auditors, thus not jeopardizing their independence, in accordance with the limitations set out in Law 22/2015, of 20 July, on Auditing of Accounts.

In this respect, the amounts corresponding to fees invoiced by Deloitte during the financial year 2024 are the following:

- For the audit of accounts: A total of €3,857 thousand euros, corresponding (i) €1,602<sup>1</sup> thousand euros to the services provided to Cellnex Telecom, S.A., (ii) €427 thousand euros to the services provided to the group's subsidiaries in Spain, and (iii) €1,828 thousand euros to the services provided to the group's subsidiaries abroad.
- For other services: A total of €255 thousand euros, corresponding (i) €160 thousand euros to the issuance of Comfort Letters, (ii) €10 thousand euros to the issuance of the report on the information relating to the system of Internal Control over Financial Reporting (ICFR), and (iii) €85 thousand euros to other required verification reports.
- For other non-audit services: A total of €36 thousand euros, corresponding (i) €27 thousand euros to the issuance of the report on the verification of the Integrated Annual Report, and (ii) €9 thousand euros to the Sustainability report – Issuance of the report on the independent verification of the Environment and Climate Change Report.

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<sup>1</sup> Including €492 thousand euros corresponding to the limited review.

The total fees for other services and other non-audit services amount to €291 thousand euros and the total fees paid to Deloitte in 2024 amount to €4,148 thousand euros.

As a result of the above considerations, the Audit and Risk Management Committee states that, in its opinion, the auditor has acted completely independently in the provision of its services.

In Madrid, on 20 February 2025