In accordance with the provisions of Article 227 of Law 6/2023, of 17 March, on Securities Markets and Investment Services, and related provisions, Enagás, S.A. hereby issues the following communication:

Other Relevant Information - Announcement of Related-Party Transactions

Madrid, 22nd July 2026.

In accordance with the provisions of Articles 529 unvicies and 529 tervicies of the Spanish Companies Act, which establish the obligation for companies to publicly announce related-party transactions carried out by them or any of their group companies with the same counterparty in the last twelve months, which reach or exceed: (a) 5% of total assets or (b) 2.5% of annual turnover, Enagás, S.A. (or the "**Company**") reports the related-party transactions entered into with companies belonging to the Indra Sistemas, S.A. group ("**Related Party**" or "**Indra**") —a company in which SEPI holds a 28% shareholding and is represented on its board of directors.

Pursuant to Article 529 vicies of the Spanish Companies Act and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to its relationship with SEPI. This is because SEPI is a shareholder of Enagás, S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its Board of Directors.

At its meetings held in July 2025, October 2025, December 2025, February 2026, April 2026 and July 2026, the Board of Directors of Enagás S.A. approved the related-party transactions described below, which have exceeded the limit established in Article 529 unvicies of 2.5% of the annual turnover.

I. LIST OF RELATED-PARTY TRANSACTIONS WITH COMPANIES BELONGING TO INDRA GROUP:

1. Renewal of the services for the development of the system of guarantees of origin (*garantías de origen*) for gas from renewable sources, for a maximum total amount of EUR 1,073,176.

2. Execution of a services agreement for white-box auditing of Active Directory, for a maximum total amount of EUR 7,330.

3. Renewal of support and maintenance services for Microsoft PowerPlatform, for a maximum total amount of EUR 743,034.54.

4. Execution of an agreement to extend the scope of IT operations and communications services, for a maximum total amount of EUR 863,030.45.

5. Renewal of the services for the issuance of qualified certificates, for a maximum total amount of EUR 28,465.

6. Renewal of software asset management services, for a maximum total amount of EUR 77,000.

7. Renewal of the Snow license, for a maximum total amount of EUR 17,778.27.

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8. Renewal of preventive and corrective maintenance services for the Digital Shift Log (*Libro de Relevo Digital*) products, for a maximum total amount of EUR 114,716.20.

9. Renewal of preventive and corrective maintenance services for special equipment installed in Enagás management vehicles, for a maximum total amount of EUR 43,943.

10. Approval of the contracting of Enagás' operations service (*servicio de operaciones*), for a maximum total amount of EUR 19,832,607.69.

11. Approval of the contracting of consulting services to carry out an analysis of pipe stock at Enagás Transporte's facilities, for a maximum total amount of EUR 40,615.30.

12. Renewal of the Red Core Multiprotocol Label Switching service, for a maximum total amount of EUR 3,769,463.

II. CONCLUSION OF THE AUDIT AND COMPLIANCE COMMITTEE REPORTS

The Audit and Compliance Committee has issued a report for each of the related-party transactions, concluding that the transactions entered into are fair and reasonable from the point of view of Enagas, S.A. and shareholders other than the related party.

III. CONCLUSION OF THE BOARD OF DIRECTORS

The Board of Directors of Enagás S.A., following a favourable report from the Audit and Compliance Committee, has approved all transactions by a majority vote. It is expressly stated that the proprietary directors, SEPI -represented by its natural person representative, Mr. Bartolomé Lora Toro-, and Mr. Santiago Ferrer Costa, have abstained from participating in the preparation of the corresponding reports and from participating in the deliberation and voting on the corresponding resolutions at the Company's Board of Directors' meeting, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the Spanish Companies Act and 13 of the Company's Board of Directors Regulations.

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Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

1. Introduction

Chapter VII Bis of Title XIV (Articles 529 vicies to 529 tervicies) of the revised text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**LSC**"), sets out the legal regime applicable to Related-Party Transactions of listed companies, which has been incorporated into the corporate documents of Enagás, S.A. ("**Enagás**" or the "**Company**") and, in particular, into the Regulations of the Board of Directors, and has in turn been further developed in the Related-Party Transactions Protocol approved by the Company's Board of Directors.

In this regard, Article 529 vicies of the LSC sets out the definition of a Related-Party Transaction, while Article 529 duovicies of the LSC establishes which corporate bodies are competent to approve a given Transaction: in the case of Related-Party Transactions whose amount or value is equal to or greater than 10% of total assets according to the Company's last approved annual balance sheet, competence to approve the transaction lies with the General Shareholders' Meeting, with the Board of Directors being competent to approve all other Related-Party Transactions, without prejudice to its power to delegate under the terms and in the cases provided for by law.

In turn, Article 529 duovicies.3 of the LSC provides that approval of a Related-Party Transaction by the General Shareholders' Meeting or the Board of Directors, as the case may be, must be preceded by a report of the Audit Committee, which must assess whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party, and must set out the assumptions underlying its assessment and the methods used. The members of the Audit Committee concerned may not take part in preparing the report.

In accordance with the foregoing, the Company's Audit and Compliance Committee issues this report on 17 July 2025.

2. Type of Related-Party Transaction

The purpose of this report is the approval of the renewal of the contracting of the development of the system of guarantees of origin for gas from renewable sources (the "**Services**") under the contract signed on 1 June 2022, between, on the one hand, Enagás GTS, S.A.U. ("**Enagás GTS**") as client and, on the other hand, Indra Soluciones Tecnologías de la Información, S.L.U. ("**Related Party**" or "**Indra**") — a company belonging to the Indra Sistemas, S.A. business group, in which SEPI holds a 28% shareholding and is also represented on its board of directors — as service provider.

Pursuant to Article 529 vicies of the LSC and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to its connection with SEPI. This is because SEPI is a shareholder of Enagás,

S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its board of directors. Accordingly, this entity, over which SEPI exercises significant influence, must be regarded as a related party of the Company.

The amount of the transaction totals EUR 1,073,176 and therefore competence to approve the aforementioned Related-Party Transaction lies with the Board of Directors, insofar as such amount is less than 10% of total assets according to the Company's last approved annual balance sheet; the Board of Directors may not delegate such approval, as the requirements of Article 529 duovicies, paragraph 4, of the LSC have not been met.

3. Identity of the Related Party/Parties

It is expressly stated that SEPI, a director and member of the Audit and Compliance Committee, represented by its natural-person representative, Mr. Bartolomé Lora Toro, has abstained from participating in the preparation of this report and will abstain from participating in the deliberation and voting on the corresponding resolution at the Company's Board of Directors, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the LSC and Article 13 of the Company's Board of Directors Regulations.

4. Date and Value or Amount of the Consideration

The contract is expected to be signed in September 2025 and will remain in force until December 2026, with the price to be paid by the Company to Indra for the Services amounting to EUR 1,073,176**.**

5. Assessment of the Related-Party Transaction

Through Enagás GTS, Enagás, S.A. is promoting the engagement of Indra to provide the Services, which consist of developing the system of guarantees of origin for gas from renewable sources. This system ensures the public availability, and the ongoing management and updating, of the ownership and control of guarantees of origin generated from renewable sources.

It is now necessary to ensure continuity of the maintenance of such system, as well as to develop new functionalities with respect to the initial contracting of the Services from Indra: (i) adapting *SICBIOS (Information System for the Certification of Biofuels)* energy sources, logistics model administration, Autonomous Community profile, and other improvements requested by users; (ii) integration with the new *AIB (Association of Issuing Bodies)* hub; (iii) transposition of the *RED II* Directive (Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources); (iv) integration with the *UDB (Union DataBase)*; and (v) impact on the platform for legislation on low-carbon fuels.

Enagás initially engaged Indra as provider of the Services following a competitive process launched by the Company, in which other providers of similar services also participated. The Related Party ultimately was awarded the contract as the best-positioned provider in the aforementioned competitive process, once the technical and economic criteria offered by the participating companies had been assessed. The economic conditions for the Services with Indra are maintained with this proposed renewal.

It is therefore a fair and reasonable transaction from the standpoint of the Company and of the shareholders that are not, as the case may be, related parties, and does not cause any prejudice or detriment to any of them.

It is confirmed that the renewal of the engagement of Indra is carried out on market terms, insofar as its services proposal addresses a very comprehensive approach and, given that Indra is the current provider of these Services at Enagás, the continuity of the Services is ensured at all times.

In accordance with the foregoing, the Company's Audit and Compliance Committee considers that, with respect to the proposed Related-Party Transaction, Indra does not enjoy economic or other terms more favourable than those that would be granted to a third party under substantially equivalent circumstances, nor does it benefit from conditions that could constitute preferential treatment on account of its status; the Committee likewise considers that the proposed Related-Party Transaction will be carried out in accordance with the Company's corporate interest, on market terms, with transparency and fairness, and in compliance with applicable regulations.

For all of the foregoing, the Audit and Compliance Committee of Enagás issues a favourable report on the approval of the Related-Party Transaction by the Board of Directors.

6. Disclosure Obligations

Without prejudice to the rules on the public disclosure of inside information set out in Article 17 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, and to other disclosure obligations regarding related-party transactions imposed on listed companies under Spanish law pursuant to Article 529 unvicies of the LSC, the Company must publicly announce, in an easily accessible place on its website, no later than the time they are entered into, the Related-Party Transactions carried out by the Company or by companies of its Group that reach or exceed: (a) 5% of total assets, or (b) 2.5% of annual turnover. The announcement must also be communicated to the CNMV for public disclosure and must be accompanied by the report of the Audit and Compliance Committee.

Related-Party Transactions entered into with the same counterparty in the preceding twelve months shall be aggregated in order to determine the total value for the purposes of the foregoing paragraph.

In accordance with the foregoing, and given that the amount of the consideration of the Related-Party Transaction analysed in this report is EUR 1,073,176, which is below 5% of total assets and 2.5% of annual turnover, such Transaction need not be disclosed under the terms set out in Article 529 unvicies of the LSC.

7. Proposed Resolution

Following the issuance of this report by the Audit and Compliance Committee, the following proposed resolution is submitted to it for approval:

> *"To approve this report on the Related-Party Transaction issued by the Audit and Compliance Committee at this meeting, and to submit it to the Board of Directors so that the Board may, as applicable, proceed to approve the aforementioned Related-Party Transaction."*

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

1. Introduction

Chapter VII Bis of Title XIV (Articles 529 vicies to 529 tervicies) of the revised text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**LSC**"), sets out the legal regime applicable to Related-Party Transactions of listed companies, which has been incorporated into the corporate documents of Enagás, S.A. ("**Enagás**" or the "**Company**") and, in particular, into the Regulations of the Board of Directors, and has in turn been further developed in the Related-Party Transactions Protocol approved by the Company's Board of Directors.

In this regard, Article 529 vicies of the LSC sets out the definition of a Related-Party Transaction, while Article 529 duovicies of the LSC establishes which corporate bodies are competent to approve a given Transaction: in the case of Related-Party Transactions whose amount or value is equal to or greater than 10% of total assets according to the Company's last approved annual balance sheet, competence to approve the transaction lies with the General Shareholders' Meeting, with the Board of Directors being competent to approve all other Related-Party Transactions, without prejudice to its power to delegate under the terms and in the cases provided for by law.

In turn, Article 529 duovicies.3 of the LSC provides that approval of a Related-Party Transaction by the General Shareholders' Meeting or the Board of Directors, as the case may be, must be preceded by a report of the Audit Committee, which must assess whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party, and must set out the assumptions underlying its assessment and the methods used. The members of the Audit Committee concerned may not take part in preparing the report.

In accordance with the foregoing, the Company's Audit and Compliance Committee issues this report on 17 July 2025.

2. Type of Related-Party Transaction

The purpose of this report is the contracting of white-box audit services on two Active Directory domains (enagas.eng and enagasind.eng) to ensure that the measures implemented during 2025 are aligned with the good security practices established by the Technical Security Office (the "**Services**") between, on the one hand, the Company as client and, on the other hand, a company belonging to the Indra Sistemas, S.A. business group ("**Related Party**" or "**Indra**"), in which SEPI holds a 28% shareholding and is also represented on its board of directors — as service provider.

Pursuant to Article 529 vicies of the LSC and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to its connection with SEPI. This is because SEPI is a shareholder of Enagás,

S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its board of directors. Accordingly, this entity, over which SEPI exercises significant influence, must be regarded as a related party of the Company.

The amount of the transaction totals EUR 7,330 and therefore competence to approve the aforementioned Related-Party Transaction lies with the Board of Directors, insofar as such amount is less than 10% of total assets according to the Company's last approved annual balance sheet; the Board of Directors may not delegate such approval, as the requirements of Article 529 duovicies, paragraph 4, of the LSC have not been met.

3. Identity of the Related Party/Parties

It is expressly stated that SEPI, a director and member of the Audit and Compliance Committee, represented by its natural-person representative, Mr. Bartolomé Lora Toro, has abstained from participating in the preparation of this report and will abstain from participating in the deliberation and voting on the corresponding resolution at the Company's Board of Directors, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the LSC and Article 13 of the Company's Board of Directors Regulations.

4. Date and Value or Amount of the Consideration

The contract is expected to be signed on 25 July 2025, and will remain in force until 30 September 2025, with the price to be paid by the Company to Indra for the Services amounting to EUR 7,330.

5. Assessment of the Related-Party Transaction

It is in the Company's interest to engage Indra for the provision of the Services, encompassed within the Security Master Plan and consisting of the white-box audit on the two aforementioned Active Directory domains, in order to ensure that the measures implemented during 2025 are aligned with the good security practices established by the Technical Security Office.

The engagement of Indra for the provision of the Services has been considered since it is Enagás's current provider of the Technical Security Office 2025-2027 services, and because it is familiar with Enagás's current infrastructure and the actions being carried out as a result of previous security audits, thereby allowing for greater agility throughout the provision of the Services, as well as facilitating the incorporation, where applicable, of any improvements that may be identified following the aforementioned audit."

It is therefore a fair and reasonable transaction from the standpoint of the Company and of the shareholders that are not, as the case may be, related parties, and does not cause any prejudice or detriment to any of them.

It is confirmed that the engagement of Indra is carried out on market terms, insofar as its services proposal addresses a very comprehensive approach and, given that Indra is the current provider of the Technical Security Office 2025-2027 services, which will contribute to an agile and efficient provision of the Services.

In accordance with the foregoing, the Company's Audit and Compliance Committee considers that, with respect to the proposed Related-Party Transaction, Indra does not enjoy economic or other terms more favourable than those that would be granted to a third party under substantially equivalent circumstances, nor does it benefit from conditions that could constitute preferential treatment on account of its status; the Committee likewise considers that the proposed Related-Party Transaction will be carried out in accordance with the Company's corporate interest, on market terms, with transparency and fairness, and in compliance with applicable regulations.

For all of the foregoing, the Audit and Compliance Committee of Enagás issues a favourable report on the approval of the Related-Party Transaction by the Board of Directors.

6. Disclosure Obligations

Without prejudice to the rules on the public disclosure of inside information set out in Article 17 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, and to other disclosure obligations regarding related-party transactions imposed on listed companies under Spanish law pursuant to Article 529 unvicies of the LSC, the Company must publicly announce, in an easily accessible place on its website, no later than the time they are entered into, the Related-Party Transactions carried out by the Company or by companies of its Group that reach or exceed: (a) 5% of total assets, or (b) 2.5% of annual turnover. The announcement must also be communicated to the CNMV for public disclosure and must be accompanied by the report of the Audit and Compliance Committee.

Related-Party Transactions entered into with the same counterparty in the preceding twelve months shall be aggregated in order to determine the total value for the purposes of the foregoing paragraph.

In accordance with the foregoing, and given that the amount of the consideration of the Related-Party Transaction analysed in this report is EUR 7,330, which is below 5% of total assets and 2.5% of annual turnover, such Transaction need not be disclosed under the terms set out in Article 529 unvicies of the LSC.

7. Proposed Resolution

Following the issuance of this report by the Audit and Compliance Committee, the following proposed resolution is submitted to it for approval:

> *"To approve this report on the Related-Party Transaction issued by the Audit and Compliance Committee at this meeting, and to submit it to the Board of Directors so that the Board may, as applicable, proceed to approve the aforementioned Related-Party Transaction."*

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

1. Introduction

Chapter VII Bis of Title XIV (Articles 529 vicies to 529 tervicies) of the revised text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**LSC**"), sets out the legal regime applicable to Related-Party Transactions of listed companies, which has been incorporated into the corporate documents of Enagás, S.A. ("**Enagás**" or the "**Company**") and, in particular, into the Regulations of the Board of Directors, and has in turn been further developed in the Related-Party Transactions Protocol approved by the Company's Board of Directors.

In this regard, Article 529 vicies of the LSC sets out the definition of a Related-Party Transaction, while Article 529 duovicies of the LSC establishes which corporate bodies are competent to approve a given Transaction: in the case of Related-Party Transactions whose amount or value is equal to or greater than 10% of total assets according to the Company's last approved annual balance sheet, competence to approve the transaction lies with the General Shareholders' Meeting, with the Board of Directors being competent to approve all other Related-Party Transactions, without prejudice to its power to delegate under the terms and in the cases provided for by law.

In turn, Article 529 duovicies.3 of the LSC provides that approval of a Related-Party Transaction by the General Shareholders' Meeting or the Board of Directors, as the case may be, must be preceded by a report of the Audit Committee, which must assess whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party, and must set out the assumptions underlying its assessment and the methods used. The members of the Audit Committee concerned may not take part in preparing the report.

In accordance with the foregoing, the Company's Audit and Compliance Committee issues this report on 17 July 2025.

2. Type of Related-Party Transaction

The purpose of this report is the approval of the renewal of the contracting of the support and maintenance services for the projects developed with Microsoft Power Platform as the corporate Low Code platform, in order to automate and make more efficient the processes and tasks of Enagás's various business areas (the "**Services**") under the contract signed on 1 December 2023, between, on the one hand, the Company as client and, on the other hand, Indra Soluciones Tecnologías de la Información, S.L.U. ("**Related Party**" or "**Indra**")— a company belonging to the Indra Sistemas, S.A. business group, in which SEPI holds a 28% shareholding and is also represented on its board of directors — as service provider.

Pursuant to Article 529 vicies of the LSC and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to its connection with SEPI. This is because SEPI is a shareholder of Enagás, S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its board of directors. Accordingly, this entity, over which SEPI exercises significant influence, must be regarded as a related party of the Company.

The amount of the transaction totals EUR 743,034.54, and therefore competence to approve the aforementioned Related-Party Transaction lies with the Board of Directors, insofar as such amount is less than 10% of total assets according to the Company's last approved annual balance sheet; the Board of Directors may not delegate such approval, as the requirements of Article 529 duovicies, paragraph 4, of the LSC have not been met.

3. Identity of the Related Party/Parties

It is expressly stated that SEPI, a director and member of the Audit and Compliance Committee, represented by its natural-person representative, Mr. Bartolomé Lora Toro, has abstained from participating in the preparation of this report and will abstain from participating in the deliberation and voting on the corresponding resolution at the Company's Board of Directors, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the LSC and Article 13 of the Company's Board of Directors Regulations.

4. Date and Value or Amount of the Consideration

The contract is expected to be signed on 1 November 2025 and will remain in force until 31 October 2026, with the price to be paid by the Company to Indra for the Services amounting to EUR 743,034.54.

5. Assessment of the Related-Party Transaction

It is in the Company's business interest to renew the contracting of Indra's Services to provide support and maintenance to Enagás for the projects developed with Microsoft Power Platform as the corporate Low Code platform, the objective of which is to make more efficient the processes and tasks of Enagás' various business areas.

Enagás initially engaged the services of Indra following a tendering process launched by the Company, in which other providers of these services also participated. The Related Party was awarded the contract once the technical and economic criteria offered by the participating companies had been assessed. The current renewal of the Services with Indra proposed herein maintains the original economic conditions with an increase in accordance with the CPI.

It is therefore a fair and reasonable transaction from the standpoint of the Company and of the shareholders that are not related parties, and does not cause any prejudice or detriment to any of them.

It is confirmed that the engagement of Indra is carried out on market terms, insofar as Indra's services proposal addresses a very comprehensive approach, the price for such services being the most competitive as a result of the aforementioned tendering process.

In accordance with the foregoing, the Company's Audit and Compliance Committee considers that, with respect to the proposed Related-Party Transaction, Indra does not enjoy economic or other terms more favourable than those that would be granted to a third party under substantially equivalent circumstances, nor does it benefit from conditions that could constitute preferential treatment on account of its status; the Committee likewise considers that the proposed Related-Party Transaction will be carried out in accordance with the Company's corporate interest, on market terms, with transparency and fairness, and in compliance with applicable regulations.

For all of the foregoing, the Audit and Compliance Committee of Enagás issues a favourable report on the approval of the Related-Party Transaction by the Board of Directors.

6. Disclosure Obligations

Without prejudice to the rules on the public disclosure of inside information set out in Article 17 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, and to other disclosure obligations regarding related-party transactions imposed on listed companies under Spanish law pursuant to Article 529 unvicies of the LSC, the Company must publicly announce, in an easily accessible place on its website, no later than the time they are entered into, the Related-Party Transactions carried out by the Company or by companies of its Group that reach or exceed: (a) 5% of total assets, or (b) 2.5% of annual turnover. The announcement must also be communicated to the CNMV for public disclosure and must be accompanied by the report of the Audit and Compliance Committee.

Related-Party Transactions entered into with the same counterparty in the preceding twelve months shall be aggregated in order to determine the total value for the purposes of the foregoing paragraph.

In accordance with the foregoing, and given that the amount of the consideration of the Related-Party Transaction analysed in this report is EUR 743,034.54 which is below 5% of total assets and 2.5% of annual turnover, such Transaction need not be disclosed under the terms set out in Article 529 unvicies of the LSC.

7. Proposed Resolution

Following the issuance of this report by the Audit and Compliance Committee, the following proposed resolution is submitted to it for approval:

> *"To approve this report on the Related-Party Transaction issued by the Audit and Compliance Committee at this meeting, and to submit it to the Board of Directors so that the Board may, as applicable, proceed to approve the aforementioned Related-Party Transaction."*

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

1. Introduction

Chapter VII Bis of Title XIV (Articles 529 vicies to 529 tervicies) of the revised text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**LSC**"), sets out the legal regime applicable to Related-Party Transactions of listed companies, which has been incorporated into the corporate documents of Enagás, S.A. ("**Enagás**" or the "**Company**") and, in particular, into the Regulations of the Board of Directors, and has in turn been further developed in the Related-Party Transactions Protocol approved by the Company's Board of Directors.

In this regard, Article 529 vicies of the LSC sets out the definition of a Related-Party Transaction, while Article 529 duovicies of the LSC establishes which corporate bodies are competent to approve a given Transaction: in the case of Related-Party Transactions whose amount or value is equal to or greater than 10% of total assets according to the Company's last approved annual balance sheet, competence to approve the transaction lies with the General Shareholders' Meeting, with the Board of Directors being competent to approve all other Related-Party Transactions, without prejudice to its power to delegate under the terms and in the cases provided for by law.

In turn, Article 529 duovicies.3 of the LSC provides that approval of a Related-Party Transaction by the General Shareholders' Meeting or the Board of Directors, as the case may be, must be preceded by a report of the Audit Committee, which must assess whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party, and must set out the assumptions underlying its assessment and the methods used. The members of the Audit Committee concerned may not take part in preparing the report.

In accordance with the foregoing, the Company's Audit and Compliance Committee issues this report on 17 July 2025.

2. Type of Related-Party Transaction

The purpose of this report is the expansion of the scope of the IT infrastructure and communications operations services currently provided by Indra to Enagás, to include the following: (i) the SAP Basis administration service; (ii) the Scada Monarche administration service, in order to support the testing and enable the production and/or operation of the new system; as well as (iii) to allocate the company's future projects for 2025 and 2026 (the "**Services**" or the "**Expansion of the Operations Service**") between, on the one hand, the Company, Enagás GTS, S.A.U. and Enagás Transporte, S.A.U. — the latter two being companies wholly owned by Enagás, S.A. — as clients and, on the other hand, Indra Soluciones Tecnologías de la Información, S.L.U. ("**Related Party**" or "**Indra**")— a company belonging to the Indra Sistemas, S.A. business group, in which SEPI holds a 28%

shareholding and is also represented on its board of directors — as service provider.

Pursuant to Article 529 vicies of the LSC and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to its connection with SEPI. This is because SEPI is a shareholder of Enagás, S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its board of directors. Accordingly, this entity, over which SEPI exercises significant influence, must be regarded as a related party of the Company.

The amount of the transaction totals EUR 863,030.45, and therefore competence to approve the aforementioned Related-Party Transaction lies with the Board of Directors, insofar as such amount is less than 10% of total assets according to the Company's last approved annual balance sheet; the Board of Directors may not delegate such approval, as the requirements of Article 529 duovicies, paragraph 4, of the LSC have not been met.

3. Identity of the Related Party/Parties

It is expressly stated that SEPI, a director and member of the Audit and Compliance Committee, represented by its natural-person representative, Mr. Bartolomé Lora Toro, has abstained from participating in the preparation of this report and will abstain from participating in the deliberation and voting on the corresponding resolution at the Company's Board of Directors, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the LSC and Article 13 of the Company's Board of Directors Regulations.

4. Date and Value or Amount of the Consideration

The date for the execution of the Expansion of the Operations Service is expected to be on 1 August 2025, and it will remain in force until 31 July 2026, with the price to be paid by the Company to Indra for the Expansion of the Operations Service amounting to EUR 863,030.45.

5. Assessment of the Related-Party Transaction

It is in the Company's business interest to engage Indra, together with Enagás GTS, S.A.U. and Enagás Transporte, S.A.U., for the Expansion of the Operations Service, the operations service being responsible for managing Enagás's technological infrastructures, as well as its communications, data processing centres and business applications.

Enagás initially engaged Indra for the provision of the operations service following a competitive process in which other providers of these services also participated, the Related Party ultimately being awarded the contract once the technical and economic criteria offered by the participating companies had been assessed. The purpose of this report responds to Enagás's need to expand the scope of the operations services currently provided to it by the Related Party.

It is therefore a fair and reasonable transaction from the standpoint of the Company and of the shareholders that are not, as the case may be, related parties, and does not cause any prejudice or detriment to any of them.

It is confirmed that the engagement of Indra is carried out on market terms, insofar as the Related Party's service proposal takes a very comprehensive approach, with Indra being the current provider of Enagás' operations service and, therefore, the one that will be able to carry out the actions covered by the Expansion of the Operations Service most efficiently.

In accordance with the foregoing, the Company's Audit and Compliance Committee considers that, with respect to the proposed Related-Party Transaction, Indra does not enjoy economic or other terms more favourable than those that would be granted to a third party under substantially equivalent circumstances, nor does it benefit from conditions that could constitute preferential treatment on account of its status; the Committee likewise considers that the proposed Related-Party Transaction will be carried out in accordance with the Company's corporate interest, on market terms, with transparency and fairness, and in compliance with applicable regulations.

For all of the foregoing, the Audit and Compliance Committee of Enagás issues a favourable report on the approval of the Related-Party Transaction by the Board of Directors.

6. Disclosure Obligations

Without prejudice to the rules on the public disclosure of inside information set out in Article 17 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, and to other disclosure obligations regarding related-party transactions imposed on listed companies under Spanish law pursuant to Article 529 unvicies of the LSC, the Company must publicly announce, in an easily accessible place on its website, no later than the time they are entered into, the Related-Party Transactions carried out by the Company or by companies of its Group that reach or exceed: (a) 5% of total assets, or (b) 2.5% of annual turnover. The announcement must also be communicated to the CNMV for public disclosure and must be accompanied by the report of the Audit and Compliance Committee.

Related-Party Transactions entered into with the same counterparty in the preceding twelve months shall be aggregated in order to determine the total value for the purposes of the foregoing paragraph.

In accordance with the foregoing, and given that the amount of the consideration of the Related-Party Transaction analysed in this report is EUR 863,030.45, which is below 5% of total assets and 2.5% of annual turnover, such Transaction need not be disclosed under the terms set out in Article 529 unvicies of the LSC.

7. Proposed Resolution

Following the issuance of this report by the Audit and Compliance Committee, the following proposed resolution is submitted to it for approval:

“To approve this report on the Related-Party Transaction issued by the Audit and Compliance Committee at this meeting, and to submit it to the Board of Directors so that the Board may, as applicable, proceed to approve the aforementioned Related-Party Transaction.”

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

1. Introduction

Chapter VII Bis of Title XIV (Articles 529 vicies to 529 tervicies) of the revised text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**LSC**"), sets out the legal regime applicable to Related-Party Transactions of listed companies, which has been incorporated into the corporate documents of Enagás, S.A. ("**Enagás**" or the "**Company**") and, in particular, into the Regulations of the Board of Directors, and has in turn been further developed in the Related-Party Transactions Protocol approved by the Company's Board of Directors.

In this regard, Article 529 vicies of the LSC sets out the definition of a Related-Party Transaction, while Article 529 duovicies of the LSC establishes which corporate bodies are competent to approve a given Transaction: in the case of Related-Party Transactions whose amount or value is equal to or greater than 10% of total assets according to the Company's last approved annual balance sheet, competence to approve the transaction lies with the General Shareholders' Meeting, with the Board of Directors being competent to approve all other Related-Party Transactions, without prejudice to its power to delegate under the terms and in the cases provided for by law.

In turn, Article 529 duovicies.3 of the LSC provides that approval of a Related-Party Transaction by the General Shareholders' Meeting or the Board of Directors, as the case may be, must be preceded by a report of the Audit Committee, which must assess whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party, and must set out the assumptions underlying its assessment and the methods used. The members of the Audit Committee concerned may not take part in preparing the report.

In accordance with the foregoing, the Company's Audit and Compliance Committee issues this report on 17 July 2025.

2. Type of Related-Party Transaction

The purpose of this report is the approval of the renewal of the contracting of the service for the issuance of qualified certificates for natural persons and legal entities linked to Enagás, for digital interaction within the performance of employees' duties, including authentication and signature with full legal guarantees (the "**Services**") under the contract signed on 16 January 2020, between, on the one hand, the Company as client and, on the other hand, a company belonging to the Indra Sistemas, S.A. business group ("**Related Party**" or "**Indra**") -in which SEPI holds a 28% shareholding and is also represented on its board of directors — as service provider.

Pursuant to Article 529 vicies of the LSC and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to

its connection with SEPI. This is because SEPI is a shareholder of Enagás, S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its board of directors. Accordingly, this entity, over which SEPI exercises significant influence, must be regarded as a related party of the Company.

The amount of the transaction totals EUR 28,465, and therefore competence to approve the aforementioned Related-Party Transaction lies with the Board of Directors, insofar as such amount is less than 10% of total assets according to the Company's last approved annual balance sheet; the Board of Directors may not delegate such approval, as the requirements of Article 529 duovicies, paragraph 4, of the LSC have not been met.

3. Identity of the Related Party/Parties

It is expressly stated that SEPI, a director and member of the Audit and Compliance Committee, represented by its natural-person representative, Mr. Bartolomé Lora Toro, has abstained from participating in the preparation of this report and will abstain from participating in the deliberation and voting on the corresponding resolution at the Company's Board of Directors, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the LSC and Article 13 of the Company's Board of Directors Regulations.

4. Date and Value or Amount of the Consideration

The contract is expected to be signed on 1 August 2025, remaining in force until 31 July 2026, with the price to be paid by the Company to Indra for the Services amounting to EUR 28,465.

5. Assessment of the Related-Party Transaction

It is in the Company's interest to contract Indra for the provision of the Services consisting of the issuance of qualified certificates for natural persons and legal entities, in order to ensure the authentication and signature of the Company's employees with full legal guarantees.

Enagás initially engaged Indra for the provision of the Services following a tendering process launched by the Company, in which other providers of similar services also participated. The Related Party was awarded the contract because it was the only services provider in the aforementioned tendering process with an acceptable offer from a technical perspective and thus the other participants were discarded. The current renewal of the Services with Indra proposed herein maintains the original economic conditions.

It is therefore a fair and reasonable transaction from the standpoint of the Company and of the shareholders that are not related parties, and does not cause any prejudice or detriment to any of them.

It is confirmed that the renewal of the engagement of Indra is carried out on market terms, insofar as its services proposal addresses a very comprehensive approach and, given that Indra is the current provider of these Services at Enagás, the continuity of the Services is ensured at all times.

In accordance with the foregoing, the Company's Audit and Compliance Committee considers that, with respect to the proposed Related-Party Transaction, Indra does not enjoy economic or other terms more favourable than those that would be granted to a third party under substantially equivalent circumstances, nor does it benefit from conditions that could constitute preferential treatment on account of its status; the Committee likewise considers that the proposed Related-Party Transaction will be carried out in accordance with the Company's corporate interest, on market terms, with transparency and fairness, and in compliance with applicable regulations.

For all of the foregoing, the Audit and Compliance Committee of Enagás issues a favourable report on the approval of the Related-Party Transaction by the Board of Directors*.*

6. Disclosure Obligations

Without prejudice to the rules on the public disclosure of inside information set out in Article 17 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, and to other disclosure obligations regarding related-party transactions imposed on listed companies under Spanish law pursuant to Article 529 unvicies of the LSC, the Company must publicly announce, in an easily accessible place on its website, no later than the time they are entered into, the Related-Party Transactions carried out by the Company or by companies of its Group that reach or exceed: (a) 5% of total assets, or (b) 2.5% of annual turnover. The announcement must also be communicated to the CNMV for public disclosure and must be accompanied by the report of the Audit and Compliance Committee.

Related-Party Transactions entered into with the same counterparty in the preceding twelve months shall be aggregated in order to determine the total value for the purposes of the foregoing paragraph.

In accordance with the foregoing, and given that the amount of the consideration of the Related-Party Transaction analysed in this report is EUR 28,465, which is below 5% of total assets and 2.5% of annual turnover, such Transaction need not be disclosed under the terms set out in Article 529 unvicies of the LSC.

7. Proposed Resolution

Following the issuance of this report by the Audit and Compliance Committee, the following proposed resolution is submitted to it for approval:

> *"To approve this report on the Related-Party Transaction issued by the Audit and Compliance Committee at this meeting, and to submit it to the Board of Directors so that the Board may, as applicable, proceed to approve the aforementioned Related-Party Transaction."*

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

1. Introduction

Chapter VII Bis of Title XIV (Articles 529 vicies to 529 tervicies) of the revised text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**LSC**"), sets out the legal regime applicable to Related-Party Transactions of listed companies, which has been incorporated into the corporate documents of Enagás, S.A. ("**Enagás**" or the "**Company**") and, in particular, into the Regulations of the Board of Directors, and has in turn been further developed in the Related-Party Transactions Protocol approved by the Company's Board of Directors.

In this regard, Article 529 vicies of the LSC sets out the definition of a Related-Party Transaction, while Article 529 duovicies of the LSC establishes which corporate bodies are competent to approve a given Transaction: in the case of Related-Party Transactions whose amount or value is equal to or greater than 10% of total assets according to the Company's last approved annual balance sheet, competence to approve the transaction lies with the General Shareholders' Meeting, with the Board of Directors being competent to approve all other Related-Party Transactions, without prejudice to its power to delegate under the terms and in the cases provided for by law.

In turn, Article 529 duovicies.3 of the LSC provides that approval of a Related-Party Transaction by the General Shareholders' Meeting or the Board of Directors, as the case may be, must be preceded by a report of the Audit Committee, which must assess whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party, and must set out the assumptions underlying its assessment and the methods used. The members of the Audit Committee concerned may not take part in preparing the report.

In accordance with the foregoing, the Company's Audit and Compliance Committee issues this report on 16 October 2025.

2. Type of Related-Party Transaction

The purpose of this report is the renewal of the software asset management services, consisting of assisting Enagás in the control and optimisation of software use, as well as with the legal compliance of the licences contracted by it (the "**Services**") between, on the one hand, the Company as client and, on the other hand, a company belonging to the Indra Sistemas, S.A. business group ("**Related Party**" or "**Indra**"),—in which SEPI holds a 28% shareholding and is also represented on its board of directors — as service provider.

Pursuant to Article 529 vicies of the LSC and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to its connection with SEPI. This is because SEPI is a shareholder of Enagás,

S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its board of directors. Accordingly, this entity, over which SEPI exercises significant influence, must be regarded as a related party of the Company.

The amount of the transaction totals EUR 77,000, and therefore competence to approve the aforementioned Related-Party Transaction lies with the Board of Directors, insofar as such amount is less than 10% of total assets according to the Company's last approved annual balance sheet; the Board of Directors may not delegate such approval, as the requirements of Article 529 duovicies, paragraph 4, of the LSC have not been met.

3. Identity of the Related Party/Parties

It is expressly stated that SEPI, a director and member of the Audit and Compliance Committee, represented by its natural-person representative, Mr. Bartolomé Lora Toro, has abstained from participating in the preparation of this report and will abstain from participating in the deliberation and voting on the corresponding resolution at the Company's Board of Directors, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the LSC and Article 13 of the Company's Board of Directors Regulations.

4. Date and Value or Amount of the Consideration

The contract is expected to be signed on 1 January 2026, and will remain in force until 31 December 2026, with the price to be paid by the Company to Indra for the Services amounting to up to EUR 77,000.

5. Assessment of the Related-Party Transaction

It is in the Company's interest to renew the contracting of Indra's Services assisting Enagás in reducing the cost of licences through usage analysis using the Snow tool.

Enagás initially engaged Indra as provider of the Services following a competitive process launched by the Company, in which other providers of similar services also participated. The Related Party ultimately was awarded the contract as the best-positioned provider in the aforementioned competitive procedure once the technical and economic criteria had been assessed. The current renewal of the Services with Indra proposed herein maintains the economic conditions of the original contract.

It is therefore a fair and reasonable transaction from the standpoint of the Company and of the shareholders that are not, as the case may be, related parties, and does not cause any prejudice or detriment to any of them.

It is confirmed that the renewal of the engagement of Indra is carried out on market terms, insofar as its services proposal addresses a very comprehensive approach and, given that (i) Indra is the current provider of these Services at Enagás and (ii) it is Enagás's current provider (distributor) of the Snow licence, the continuity of the Services is ensured at all times.

In accordance with the foregoing, the Company's Audit and Compliance Committee considers that, with respect to the proposed Related-Party Transaction, Indra does not enjoy economic or other terms more favourable than those that would be granted to a third party under substantially equivalent circumstances, nor does it benefit from conditions that could constitute preferential treatment on account of its status; the Committee likewise considers that the proposed Related-Party Transaction will be carried out in accordance with the Company's corporate interest, on market terms, with transparency and fairness, and in compliance with applicable regulations.

For all of the foregoing, the Audit and Compliance Committee of Enagás issues a favourable report on the approval of the Related-Party Transaction by the Board of Directors*.*

6. Disclosure Obligations

Without prejudice to the rules on the public disclosure of inside information set out in Article 17 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, and to other disclosure obligations regarding related-party transactions imposed on listed companies under Spanish law pursuant to Article 529 unvicies of the LSC, the Company must publicly announce, in an easily accessible place on its website, no later than the time they are entered into, the Related-Party Transactions carried out by the Company or by companies of its Group that reach or exceed: (a) 5% of total assets, or (b) 2.5% of annual turnover. The announcement must also be communicated to the CNMV for public disclosure and must be accompanied by the report of the Audit and Compliance Committee.

Related-Party Transactions entered into with the same counterparty in the preceding twelve months shall be aggregated in order to determine the total value for the purposes of the foregoing paragraph.

In accordance with the foregoing, and given that the amount of the consideration of the Related-Party Transaction analysed in this report is EUR 77,000, which is below 5% of total assets and 2.5% of annual turnover, such Transaction need not be disclosed under the terms set out in Article 529 unvicies of the LSC.

7. Proposed Resolution

Following the issuance of this report by the Audit and Compliance Committee, the following proposed resolution is submitted to it for approval:

> *"To approve this report on the Related-Party Transaction issued by the Audit and Compliance Committee at this meeting, and to submit it to the Board of Directors so that the Board may, as applicable, proceed to approve the aforementioned Related-Party Transaction."*

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

1. Introduction

Chapter VII Bis of Title XIV (Articles 529 vicies to 529 tervicies) of the revised text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**LSC**"), sets out the legal regime applicable to Related-Party Transactions of listed companies, which has been incorporated into the corporate documents of Enagás, S.A. ("**Enagás**" or the "**Company**") and, in particular, into the Regulations of the Board of Directors, and has in turn been further developed in the Related-Party Transactions Protocol approved by the Company's Board of Directors.

In this regard, Article 529 vicies of the LSC sets out the definition of a Related-Party Transaction, while Article 529 duovicies of the LSC establishes which corporate bodies are competent to approve a given Transaction: in the case of Related-Party Transactions whose amount or value is equal to or greater than 10% of total assets according to the Company's last approved annual balance sheet, competence to approve the transaction lies with the General Shareholders' Meeting, with the Board of Directors being competent to approve all other Related-Party Transactions, without prejudice to its power to delegate under the terms and in the cases provided for by law.

In turn, Article 529 duovicies.3 of the LSC provides that approval of a Related-Party Transaction by the General Shareholders' Meeting or the Board of Directors, as the case may be, must be preceded by a report of the Audit Committee, which must assess whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party, and must set out the assumptions underlying its assessment and the methods used. The members of the Audit Committee concerned may not take part in preparing the report.

In accordance with the foregoing, the Company's Audit and Compliance Committee issues this report on 16 October 2025.

2. Type of Related-Party Transaction

The purpose of this report is the approval of the renewal of the engagement of Indra as provider (distributor) of the Snow licence, Snow being the tool that controls and optimises the access to and use of the licences managed by Enagás's Digitalisation, Artificial Intelligence and Cybersecurity Department (the "**Snow Licence**") between, on the one hand, the Company as client and, on the other hand, a company belonging to the Indra Sistemas, S.A. business group ("**Related Party**" or "**Indra**"), in which SEPI holds a 28% shareholding and is also represented on its board of directors — as service provider.

Pursuant to Article 529 vicies of the LSC and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to its connection with SEPI. This is because SEPI is a shareholder of Enagás,

S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its board of directors. Accordingly, this entity, over which SEPI exercises significant influence, must be regarded as a related party of the Company.

The amount of the transaction totals EUR 17,778.27, and therefore competence to approve the aforementioned Related-Party Transaction lies with the Board of Directors, insofar as such amount is less than 10% of total assets according to the Company's last approved annual balance sheet; the Board of Directors may not delegate such approval, as the requirements of Article 529 duovicies, paragraph 4, of the LSC have not been met.

3. Identity of the Related Party/Parties

It is expressly stated that SEPI, a director and member of the Audit and Compliance Committee, represented by its natural-person representative, Mr. Bartolomé Lora Toro, has abstained from participating in the preparation of this report and will abstain from participating in the deliberation and voting on the corresponding resolution at the Company's Board of Directors, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the LSC and Article 13 of the Company's Board of Directors Regulations.

4. Date and Value or Amount of the Consideration

The contract is expected to be signed on 1 January 2026, and will remain in force until 31 December 2026, with the price to be paid by the Company to Indra for the renewal of the Snow Licence amounting to up to EUR 17,778.27.

5. Assessment of the Related-Party Transaction

It is in the Company's interest to renew the engagement of Indra as provider of the Snow Licence, which allows for the efficient control and assists in the optimisation of the access to and use of the licences contracted and used at Enagás.

Enagás initially engaged the Snow Licence from Indra as it is the distributor of the manufacturer Snow-Flexera. For the renewal proposed herein, an increase of 8% of the price is envisaged, with the Related Party offering and applying to Enagás the same prices it applies to its other customers (since Indra has distribution agreements with the manufacturer).

It is therefore a fair and reasonable transaction from the standpoint of the Company and of the shareholders that are not, as the case may be, related parties, and does not cause any prejudice or detriment to any of them.

It is confirmed that the renewal of the Snow Licence with Indra is carried out on market terms, insofar as its proposal addresses a very comprehensive approach and, given that Indra is the current provider (distributor) of the Snow Licence at Enagás, the correct and efficient continuity of the tool is ensured at all times.

In accordance with the foregoing, the Company's Audit and Compliance Committee considers that, with respect to the proposed Related-Party

Transaction, Indra does not enjoy economic or other terms more favourable than those that would be granted to a third party under substantially equivalent circumstances, nor does it benefit from conditions that could constitute preferential treatment on account of its status; the Committee likewise considers that the proposed Related-Party Transaction will be carried out in accordance with the Company's corporate interest, on market terms, with transparency and fairness, and in compliance with applicable regulations.

For all of the foregoing, the Audit and Compliance Committee of Enagás issues a favourable report on the approval of the Related-Party Transaction by the Board of Directors.

6. Disclosure Obligations

Without prejudice to the rules on the public disclosure of inside information set out in Article 17 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, and to other disclosure obligations regarding related-party transactions imposed on listed companies under Spanish law pursuant to Article 529 unvicies of the LSC, the Company must publicly announce, in an easily accessible place on its website, no later than the time they are entered into, the Related-Party Transactions carried out by the Company or by companies of its Group that reach or exceed: (a) 5% of total assets, or (b) 2.5% of annual turnover. The announcement must also be communicated to the CNMV for public disclosure and must be accompanied by the report of the Audit and Compliance Committee.

Related-Party Transactions entered into with the same counterparty in the preceding twelve months shall be aggregated in order to determine the total value for the purposes of the foregoing paragraph.

In accordance with the foregoing, and given that the amount of the consideration of the Related-Party Transaction analysed in this report is EUR 17,778.27, which is below 5% of total assets and 2.5% of annual turnover, such Transaction need not be disclosed under the terms set out in Article 529 unvicies of the LSC.

7. Proposed Resolution

Following the issuance of this report by the Audit and Compliance Committee, the following proposed resolution is submitted to it for approval:

> *"To approve this report on the Related-Party Transaction issued by the Audit and Compliance Committee at this meeting, and to submit it to the Board of Directors so that the Board may, as applicable, proceed to approve the aforementioned Related-Party Transaction."*

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

1. Introduction

Chapter VII Bis of Title XIV (Articles 529 vicies to 529 tervicies) of the revised text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**LSC**"), sets out the legal regime applicable to Related-Party Transactions of listed companies, which has been incorporated into the corporate documents of Enagás, S.A. ("**Enagás**" or the "**Company**") and, in particular, into the Regulations of the Board of Directors, and has in turn been further developed in the Related-Party Transactions Protocol approved by the Company's Board of Directors.

In this regard, Article 529 vicies of the LSC sets out the definition of a Related-Party Transaction, while Article 529 duovicies of the LSC establishes which corporate bodies are competent to approve a given Transaction: in the case of Related-Party Transactions whose amount or value is equal to or greater than 10% of total assets according to the Company's last approved annual balance sheet, competence to approve the transaction lies with the General Shareholders' Meeting, with the Board of Directors being competent to approve all other Related-Party Transactions, without prejudice to its power to delegate under the terms and in the cases provided for by law.

In turn, Article 529 duovicies.3 of the LSC provides that approval of a Related-Party Transaction by the General Shareholders' Meeting or the Board of Directors, as the case may be, must be preceded by a report of the Audit Committee, which must assess whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party, and must set out the assumptions underlying its assessment and the methods used. The members of the Audit Committee concerned may not take part in preparing the report.

In accordance with the foregoing, the Company's Audit and Compliance Committee issues this report on 10 December 2025.

2. Type of Related-Party Transaction

The purpose of this report is the approval of the renewal of the preventive and corrective maintenance services for the Digital Handover Book (LRD) products installed at Enagás's regasification plants and underground storage facilities, as well as for the CPC Dispatching (the "**Services**") between, on the one hand, the Company (or Enagás Transporte, S.A.U. and Enagás GTS, S.A.U.) — companies wholly owned by Enagás, S.A. — as client and, on the other hand, a company of the Indra Sistemas, S.A. business group ("**Related Party**" or "**Indra**"), in which SEPI holds a 28% shareholding and is also represented on its board of directors — as service provider.

Pursuant to Article 529 vicies of the LSC and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to

its connection with SEPI. This is because SEPI is a shareholder of Enagás, S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its board of directors. Accordingly, this entity, over which SEPI exercises significant influence, must be regarded as a related party of the Company.

The amount of the transaction totals EUR 114,716.20 and therefore competence to approve the aforementioned Related-Party Transaction lies with the Board of Directors, insofar as such amount is less than 10% of total assets according to the Company's last approved annual balance sheet; the Board of Directors may not delegate such approval, as the requirements of Article 529 duovicies, paragraph 4, of the LSC have not been met.

3. Identity of the Related Party/Parties

It is expressly stated that SEPI, a director and member of the Audit and Compliance Committee, represented by its natural-person representative, Mr. Bartolomé Lora Toro, has abstained from participating in the preparation of this report and will abstain from participating in the deliberation and voting on the corresponding resolution at the Company's Board of Directors, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the LSC and Article 13 of the Company's Board of Directors Regulations.

4. Date and Value or Amount of the Consideration

The contract is expected to be signed on 10 March 2026, and it will remain in force until 9 March 2029, with the price to be paid by the Company to Indra for the Services amounting to EUR 114,716.20.

5. Assessment of the Related-Party Transaction

It is in the Company's business interest to renew the contracting of Indra's Services for the preventive and corrective maintenance service for all the Digital Handover Book products installed at Enagás's regasification plants and underground storage facilities, as well as for the CPC Dispatching.

Enagás initially engaged Indra as provider of the Services following a competitive process launched by the Company within the framework of Enagás's Procurement Procedure, in which other providers of similar services also participated. The Related Party ultimately was awarded the contract as the best-positioned provider in the aforementioned competitive process. The current renewal of the Services with Indra proposed herein maintains the economic conditions, incorporating, however, the accumulated CPI increases.

It is therefore a fair and reasonable transaction from the standpoint of the Company and of the shareholders that are not, as the case may be, related parties, and does not cause any prejudice or detriment to any of them.

It is confirmed that the renewal of the engagement of Indra is carried out on market terms, insofar as its services proposal addresses a very comprehensive approach and, given that Indra is the owner of the LRD platform and the current provider of these Services at Enagás, the continuity of the Services is ensured at all times.

In accordance with the foregoing, the Company's Audit and Compliance Committee considers that, with respect to the proposed Related-Party Transaction, Indra does not enjoy economic or other terms more favourable than those that would be granted to a third party under substantially equivalent circumstances, nor does it benefit from conditions that could constitute preferential treatment on account of its status; the Committee likewise considers that the proposed Related-Party Transaction will be carried out in accordance with the Company's corporate interest, on market terms, with transparency and fairness, and in compliance with applicable regulations.

For all of the foregoing, the Audit and Compliance Committee of Enagás issues a favourable report on the approval of the Related-Party Transaction by the Board of Directors.

6. Disclosure Obligations

Without prejudice to the rules on the public disclosure of inside information set out in Article 17 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, and to other disclosure obligations regarding related-party transactions imposed on listed companies under Spanish law pursuant to Article 529 unvicies of the LSC, the Company must publicly announce, in an easily accessible place on its website, no later than the time they are entered into, the Related-Party Transactions carried out by the Company or by companies of its Group that reach or exceed: (a) 5% of total assets, or (b) 2.5% of annual turnover. The announcement must also be communicated to the CNMV for public disclosure and must be accompanied by the report of the Audit and Compliance Committee.

Related-Party Transactions entered into with the same counterparty in the preceding twelve months shall be aggregated in order to determine the total value for the purposes of the foregoing paragraph.

In accordance with the foregoing, and given that the amount of the consideration of the Related-Party Transaction analysed in this report is EUR 114,716.20, which is below 5% of total assets and 2.5% of annual turnover, such Transaction need not be disclosed under the terms set out in Article 529 unvicies of the LSC.

7. Proposed Resolution

Following the issuance of this report by the Audit and Compliance Committee, the following proposed resolution is submitted to it for approval:

> *"To approve this report on the Related-Party Transaction issued by the Audit and Compliance Committee at this meeting, and to submit it to the Board of Directors so that the Board may, as applicable, proceed to approve the aforementioned Related-Party Transaction."*

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

1. Introduction

Chapter VII Bis of Title XIV (Articles 529 vicies to 529 tervicies) of the revised text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**LSC**"), sets out the legal regime applicable to Related-Party Transactions of listed companies, which has been incorporated into the corporate documents of Enagás, S.A. ("**Enagás**" or the "**Company**") and, in particular, into the Regulations of the Board of Directors, and has in turn been further developed in the Related-Party Transactions Protocol approved by the Company's Board of Directors.

In this regard, Article 529 vicies of the LSC sets out the definition of a Related-Party Transaction, while Article 529 duovicies of the LSC establishes which corporate bodies are competent to approve a given Transaction: in the case of Related-Party Transactions whose amount or value is equal to or greater than 10% of total assets according to the Company's last approved annual balance sheet, competence to approve the transaction lies with the General Shareholders' Meeting, with the Board of Directors being competent to approve all other Related-Party Transactions, without prejudice to its power to delegate under the terms and in the cases provided for by law.

In turn, Article 529 duovicies.3 of the LSC provides that approval of a Related-Party Transaction by the General Shareholders' Meeting or the Board of Directors, as the case may be, must be preceded by a report of the Audit Committee, which must assess whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party, and must set out the assumptions underlying its assessment and the methods used. The members of the Audit Committee concerned may not take part in preparing the report.

In accordance with the foregoing, the Company's Audit and Compliance Committee issues this report on 12 February 2026.

2. Type of Related-Party Transaction

The purpose of this report is the approval of the renewal of the preventive and corrective maintenance services for the special equipment installed in Enagás management vehicles (the "**Services**") between, on the one hand, the Company as customer and, on the other hand, Indra Sistemas de Seguridad, S.A.U. ("**Related Party**" or "**Indra**") — a company belonging to the Indra Sistemas, S.A. business group, in which SEPI holds a 28% shareholding and is also represented on its board of directors — as service provider.

Pursuant to Article 529 vicies of the LSC and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to its connection with SEPI. This is because SEPI is a shareholder of Enagás,

S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its board of directors. Accordingly, this entity, over which SEPI exercises significant influence, must be regarded as a related party of the Company.

The amount of the transaction totals EUR 43,943, and therefore competence to approve the aforementioned Related-Party Transaction lies with the Board of Directors, insofar as such amount is less 10% of total assets according to the Company's last approved annual balance sheet; the Board of Directors may not delegate such approval, as the requirements of Article 529 duovicies, paragraph 4, of the LSC have not been met.

3. Identity of the Related Party/Parties

It is expressly stated that SEPI, a director and member of the Audit and Compliance Committee, represented by its natural-person representative, Mr. Bartolomé Lora Toro, has abstained from participating in the preparation of this report and will abstain from participating in the deliberation and voting on the corresponding resolution at the Company's Board of Directors, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the LSC and Article 13 of the Company's Board of Directors Regulations.

4. Date and Value or Amount of the Consideration

The contract is expected to be signed on 20 February 2026 and will remain in force until 31 December 2026, with the price to be paid by the Company to Indra for the Services amounting to EUR 43,943.

5. Assessment of the Related-Party Transaction

It is in the Company's interest to renew the contracting of Indra's Services for the preventive and corrective maintenance of the special equipment installed in Enagás management vehicles, as this addresses critical needs and the safety of the vehicles in question.

Enagás initially engaged Indra as provider of the Services because it is the only operator capable of providing them, being the manufacturer of the special equipment referred to above: its security division ensures the proper updating and maintenance of the equipment in accordance with the applicable standards, enabling the control and neutralisation of the potential risks to which certain vehicles may be exposed.

The current renewal of the Services with Indra proposed herein maintains the economic conditions of the original contract. It is therefore a fair and reasonable transaction from the standpoint of the Company and of the shareholders that are not, as the case may be, related parties, and does not cause any prejudice or detriment to any of them.

In accordance with the foregoing, the Company's Audit and Compliance Committee considers that, with respect to the proposed Related-Party Transaction, Indra does not enjoy economic or other terms more favourable than those that would be granted to a third party under substantially equivalent circumstances, nor does it benefit from conditions that could constitute preferential treatment on account of its status; the Committee likewise considers that the proposed Related-Party Transaction will be carried out in accordance with the Company's corporate interest, on market terms, with transparency and fairness, and in compliance with applicable regulations.

For all of the foregoing, the Audit and Compliance Committee of Enagás issues a favourable report on the approval of the Related-Party Transaction by the Board of Directors*.*

6. Disclosure Obligations

Without prejudice to the rules on the public disclosure of inside information set out in Article 17 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, and to other disclosure obligations regarding related-party transactions imposed on listed companies under Spanish law pursuant to Article 529 unvicies of the LSC, the Company must publicly announce, in an easily accessible place on its website, no later than the time they are entered into, the Related-Party Transactions carried out by the Company or by companies of its Group that reach or exceed: (a) 5% of total assets, or (b) 2.5% of annual turnover. The announcement must also be communicated to the CNMV for public disclosure and must be accompanied by the report of the Audit and Compliance Committee.

Related-Party Transactions entered into with the same counterparty in the preceding twelve months shall be aggregated in order to determine the total value for the purposes of the foregoing paragraph.

In accordance with the foregoing, and given that the amount of the Related-Party Transaction analysed in this report is EUR 43,943, which is below 5% of total assets and 2.5% of annual turnover, such Transaction need not be disclosed under the terms set out in Article 529 unvicies of the LSC.

7. Proposed Resolution

Following the issuance of this report by the Audit and Compliance Committee, the following proposed resolution is submitted to it for approval:

> *"To approve this report on the Related-Party Transaction issued by the Audit and Compliance Committee at this meeting, and to submit it to the Board of Directors so that the Board may, as applicable, proceed to approve the aforementioned Related-Party Transaction."*

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

1. Introduction

Chapter VII Bis of Title XIV (Articles 529 vicies to 529 tervicies) of the revised text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**LSC**"), sets out the legal regime applicable to Related-Party Transactions of listed companies, which has been incorporated into the corporate documents of Enagás, S.A. ("**Enagás**" or the "**Company**") and, in particular, into the Regulations of the Board of Directors, and has in turn been further developed in the Related-Party Transactions Protocol approved by the Company's Board of Directors.

In this regard, Article 529 vicies of the LSC sets out the definition of a Related-Party Transaction, while Article 529 duovicies of the LSC establishes which corporate bodies are competent to approve a given Transaction: in the case of Related-Party Transactions whose amount or value is equal to or greater than 10% of total assets according to the Company's last approved annual balance sheet, competence to approve the transaction lies with the General Shareholders' Meeting, with the Board of Directors being competent to approve all other Related-Party Transactions, without prejudice to its power to delegate under the terms and in the cases provided for by law.

In turn, Article 529 duovicies.3 of the LSC provides that approval of a Related-Party Transaction by the General Shareholders' Meeting or the Board of Directors, as the case may be, must be preceded by a report of the Audit Committee, which must assess whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party, and must set out the assumptions underlying its assessment and the methods used. The members of the Audit Committee concerned may not take part in preparing the report.

In accordance with the foregoing, the Company's Audit and Compliance Committee issues this report on 16 April 2026.

2. Type of Related-Party Transaction

The purpose of this report is the approval of the contracting of the Operations Service, which manages the technological infrastructures, communications, data processing centers and business applications of Enagás (the "**Services**" or the "**Operations Service**") between, on the one hand, the Company, Enagás GTS, S.A.U. and Enagás Transporte, S.A.U. -the latter two being companies wholly owned by Enagás, S.A.- as clients and, on the other hand, a company belonging to the Indra Sistemas, S.A. ("**Related Party**" or "**Indra**") business group, in which SEPI holds a 28% shareholding and is also represented on its board of directors- as service provider.

Pursuant to Article 529 vicies of the LSC and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to

its connection with SEPI. This is because SEPI is a shareholder of Enagás, S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its board of directors. Accordingly, this entity, over which SEPI exercises significant influence, must be regarded as a related party of the Company.

The amount of the transaction totals EUR 19,832,607.69 and therefore competence to approve the aforementioned Related-Party Transaction lies with the Board of Directors, insofar as such amount is less 10% of total assets according to the Company's last approved annual balance sheet; the Board of Directors may not delegate such approval, as the requirements of Article 529 duovicies, paragraph 4, of the LSC have not been met.

3. Identity of the Related Party/Parties

It is expressly stated that SEPI, a director and member of the Audit and Compliance Committee, represented by its natural-person representative, Mr. Bartolomé Lora Toro, has abstained from participating in the preparation of this report and will abstain from participating in the deliberation and voting on the corresponding resolution at the Company's Board of Directors, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the LSC and Article 13 of the Company's Board of Directors Regulations.

4. Date and Value or Amount of the Consideration

The execution of this transaction is expected to take place in May or June 2026 and will remain in force until 31 July 2029, with the maximum price to be paid by the Company to Indra for the Services amounting to €19,832,607.69

5. Assessment of the Related-Party Transaction

It is beneficial from the Company's business perspective to engage Indra, together with Enagás GTS, S.A.U. and Enagás Transporte, S.A.U., for the Operations Service, with the Operations Service being responsible for managing Enagás' technological infrastructures, as well as its communications, data processing centers and business applications, the administration service for SAB Basis and Scada Monarche.

The contracting of Indra for the provision of the Operations Service was considered following a competitive process in which other providers of this type of services also participated, with the Related Party ultimately being awarded the contract, once the technical and economic criteria offered by the participating companies had been assessed.

This is a fair and reasonable transaction from the standpoint of the Company and of the shareholders who, as the case may be, are not related parties, and it does not cause harm or detriment to any of them.

It is confirmed that the engagement of Indra is carried out on market terms, insofar as the Related Party's services proposal takes a very comprehensive approach, with the price for such services being the most competitive among the technically valid offers.

In accordance with the foregoing, the Company's Audit and Compliance Committee considers that, with respect to the proposed Related-Party Transaction, Indra does not enjoy economic or other terms more favourable than those that would be granted to a third party under substantially equivalent circumstances, nor does it benefit from conditions that could constitute preferential treatment on account of its status; the Committee likewise considers that the proposed Related-Party Transaction will be carried out in accordance with the Company's corporate interest, on market terms, with transparency and fairness, and in compliance with applicable regulations.

For all of the foregoing, the Audit and Compliance Committee of Enagás issues a favourable report on the approval of the Related-Party Transaction by the Board of Directors.

6. Disclosure Obligations

Without prejudice to the rules on the public disclosure of inside information set out in Article 17 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, and to other disclosure obligations regarding related-party transactions imposed on listed companies under Spanish law pursuant to Article 529 unvicies of the LSC, the Company must publicly announce, in an easily accessible place on its website, no later than the time they are entered into, the Related-Party Transactions carried out by the Company or by companies of its Group that reach or exceed: (a) 5% of total assets, or (b) 2.5% of annual turnover. The announcement must also be communicated to the CNMV for public disclosure and must be accompanied by the report of the Audit and Compliance Committee.

Related-Party Transactions entered into with the same counterparty in the preceding twelve months shall be aggregated in order to determine the total value for the purposes of the foregoing paragraph.

In accordance with the foregoing, and given that the amount of the Related-Party Transaction analysed in this report is EUR 19,832,607.69 which is below 5% of total assets and 2.5% of annual turnover, such Transaction need not be disclosed under the terms set out in Article 529 unvicies of the LSC.

7. Proposed Resolution

Following the issuance of this report by the Audit and Compliance Committee, the following proposed resolution is submitted to it for approval:

> *"To approve this report on the Related-Party Transaction issued by the Audit and Compliance Committee at this meeting, and to submit it to the Board of Directors so that the Board may, as applicable, proceed to approve the aforementioned Related-Party Transaction."*

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

1. Introduction

Chapter VII Bis of Title XIV (Articles 529 vicies to 529 tervicies) of the revised text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**LSC**"), sets out the legal regime applicable to Related-Party Transactions of listed companies, which has been incorporated into the corporate documents of Enagás, S.A. ("**Enagás**" or the "**Company**") and, in particular, into the Regulations of the Board of Directors, and has in turn been further developed in the Related-Party Transactions Protocol approved by the Company's Board of Directors.

In this regard, Article 529 vicies of the LSC sets out the definition of a Related-Party Transaction, while Article 529 duovicies of the LSC establishes which corporate bodies are competent to approve a given Transaction: in the case of Related-Party Transactions whose amount or value is equal to or greater than 10% of total assets according to the Company's last approved annual balance sheet, competence to approve the transaction lies with the General Shareholders' Meeting, with the Board of Directors being competent to approve all other Related-Party Transactions, without prejudice to its power to delegate under the terms and in the cases provided for by law.

In turn, Article 529 duovicies.3 of the LSC provides that approval of a Related-Party Transaction by the General Shareholders' Meeting or the Board of Directors, as the case may be, must be preceded by a report of the Audit Committee, which must assess whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party, and must set out the assumptions underlying its assessment and the methods used. The members of the Audit Committee concerned may not take part in preparing the report.

In accordance with the foregoing, the Company's Audit and Compliance Committee issues this report on 16 April 2026.

2. Type of Related-Party Transaction

The purpose of this report is the approval of the contracting of the consulting services to carry out the analysis of the pipe stock at Enagás Transporte's facilities ("**Enagás Transporte**"), (the "**Services**") between, on the one hand, the Company, Enagás Transporte as client and, on the other hand, Indra Business Consulting, S.L.U. -a company belonging to the corporate group of Indra Sistemas, S.A. ("**Related Party**" or "**Indra**"), in which SEPI holds a 28% shareholding and is also represented on its board of directors- as service provider.

Pursuant to Article 529 vicies of the LSC and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to its connection with SEPI. This is because SEPI is a shareholder of Enagás,

S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its board of directors. Accordingly, this entity, over which SEPI exercises significant influence, must be regarded as a related party of the Company.

The amount of the transaction totals EUR 40,615.30 and therefore competence to approve the aforementioned Related-Party Transaction lies with the Board of Directors, insofar as such amount is less 10% of total assets according to the Company's last approved annual balance sheet; the Board of Directors may not delegate such approval, as the requirements of Article 529 duovicies, paragraph 4, of the LSC have not been met.

3. Identity of the Related Party/Parties

It is expressly stated that SEPI, a director and member of the Audit and Compliance Committee, represented by its natural-person representative, Mr. Bartolomé Lora Toro, has abstained from participating in the preparation of this report and will abstain from participating in the deliberation and voting on the corresponding resolution at the Company's Board of Directors, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the LSC and Article 13 of the Company's Board of Directors Regulations.

4. Date and Value or Amount of the Consideration

The execution of this transaction is expected to take place in April 2026 and its term shall be four (4) weeks, with the price to be paid by the Company to Indra for the Services amounting to EUR 40,615.30.

5. Assessment of the Related-Party Transaction

It is beneficial for the Company to promote the contracting, by Enagás Transporte, of the Services from Indra consisting of the consulting for the analysis of the surplus pipe stock available at Enagás Transporte's facilities.

The contracting of Indra for the provision of the Services was considered following a competitive process in which other providers of this type of services also participated, with the Related Party ultimately being awarded the contract, once the technical and economic criteria offered by the participating companies had been assessed.

This is a fair and reasonable transaction from the standpoint of the Company and of the shareholders who, as the case may be, are not related parties, and it does not cause harm or detriment to any of them.

It is confirmed that the contracting of Indra is carried out on market terms, insofar as the Related Party's services proposal takes a comprehensive approach, with the price for such services being the most competitive among the technically valid offers.

In accordance with the foregoing, the Company's Audit and Compliance Committee considers that, with respect to the proposed Related-Party Transaction, Indra does not enjoy economic or other terms more favourable than those that would be granted to a third party under substantially equivalent circumstances, nor does it benefit from conditions that could constitute preferential treatment on account of its status; the Committee likewise considers that the proposed Related-Party Transaction will be carried out in accordance with the Company's corporate interest, on market terms, with transparency and fairness, and in compliance with applicable regulations.

For all of the foregoing, the Audit and Compliance Committee of Enagás issues a favourable report on the approval of the Related-Party Transaction by the Board of Directors.

6. Disclosure Obligations

Without prejudice to the rules on the public disclosure of inside information set out in Article 17 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, and to other disclosure obligations regarding related-party transactions imposed on listed companies under Spanish law pursuant to Article 529 unvicies of the LSC, the Company must publicly announce, in an easily accessible place on its website, no later than the time they are entered into, the Related-Party Transactions carried out by the Company or by companies of its Group that reach or exceed: (a) 5% of total assets, or (b) 2.5% of annual turnover. The announcement must also be communicated to the CNMV for public disclosure and must be accompanied by the report of the Audit and Compliance Committee.

Related-Party Transactions entered into with the same counterparty in the preceding twelve months shall be aggregated in order to determine the total value for the purposes of the foregoing paragraph.

In accordance with the foregoing, and given that the amount of the Related-Party Transaction analysed in this report is EUR 40,615.30 which is below 5% of total assets and 2.5% of annual turnover, such Transaction need not be disclosed under the terms set out in Article 529 unvicies of the LSC.

7. Proposed Resolution

Following the issuance of this report by the Audit and Compliance Committee, the following proposed resolution is submitted to it for approval:

> *"To approve this report on the Related-Party Transaction issued by the Audit and Compliance Committee at this meeting, and to submit it to the Board of Directors so that the Board may, as applicable, proceed to approve the aforementioned Related-Party Transaction."*

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

Report issued by the Audit and Compliance Committee of Enagás, S.A. in relation to a Related-Party Transaction

1. Introduction

Chapter VII Bis of Title XIV (Articles 529 vicies to 529 tervicies) of the revised text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**LSC**"), sets out the legal regime applicable to Related-Party Transactions of listed companies, which has been incorporated into the corporate documents of Enagás, S.A. ("**Enagás**" or the "**Company**") and, in particular, into the Regulations of the Board of Directors, and has in turn been further developed in the Related-Party Transactions Protocol approved by the Company's Board of Directors.

In this regard, Article 529 vicies of the LSC sets out the definition of a Related-Party Transaction, while Article 529 duovicies of the LSC establishes which corporate bodies are competent to approve a given Transaction: in the case of Related-Party Transactions whose amount or value is equal to or greater than 10% of total assets according to the Company's last approved annual balance sheet, competence to approve the transaction lies with the General Shareholders' Meeting, with the Board of Directors being competent to approve all other Related-Party Transactions, without prejudice to its power to delegate under the terms and in the cases provided for by law.

In turn, Article 529 duovicies.3 of the LSC provides that approval of a Related-Party Transaction by the General Shareholders' Meeting or the Board of Directors, as the case may be, must be preceded by a report of the Audit Committee, which must assess whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of shareholders other than the related party, and must set out the assumptions underlying its assessment and the methods used. The members of the Audit Committee concerned may not take part in preparing the report.

In accordance with the foregoing, the Company's Audit and Compliance Committee issues this report on 16 July 2026.

2. Type of Related-Party Transaction

The purpose of this report is the approval of the contracting of the services for the supply of the equipment necessary for the replacement of the Red Core Multiprotocol Label Switching (MPLS), as well as its implementation, migration and support (the "**Services**"), between, on the one hand, Enagás Transporte, S.A.U. -a company wholly owned by Enagás, S.A.- as client ("**Enagás Transporte**") and, on the other hand, Indra Soluciones Tecnologías de la Información, S.L.U. -a company belonging to the corporate group of Indra Sistemas, S.A. ("**Related Party**" or "**Indra**")-a company belonging to the Indra Sistemas, S.A. business group, in which SEPI holds a 28% shareholding and is also represented on its board of directors- as service provider.

Pursuant to Article 529 vicies of the LSC and the interpretative note issued by the CNMV, Indra is deemed to be a related party of the Company due to its connection with SEPI. This is because SEPI is a shareholder of Enagás, S.A. and is represented on its Board of Directors, while also exercising significant influence over the Related Party by virtue of (i) holding a 28% equity interest in its share capital and (ii) being represented on its board of directors. Accordingly, this entity, over which SEPI exercises significant influence, must be regarded as a related party of the Company.

The amount of the transaction totals EUR 3,769,463 and therefore competence to approve the aforementioned Related-Party Transaction lies with the Board of Directors, insofar as such amount is less 10% of total assets according to the Company's last approved annual balance sheet; the Board of Directors may not delegate such approval, as the requirements of Article 529 duovicies, paragraph 4, of the LSC have not been met.

3. Identity of the Related Party/Parties

It is expressly stated that SEPI, a director and member of the Audit and Compliance Committee, represented by its natural-person representative, Mr. Bartolomé Lora Toro, has abstained from participating in the preparation of this report and will abstain from participating in the deliberation and voting on the corresponding resolution at the Company's Board of Directors, in accordance with the provisions of Articles 228.c) and 529 duovicies.2 of the LSC and Article 13 of the Company's Board of Directors Regulations.

4. Date and Value or Amount of the Consideration

The execution of this transaction is expected to take place on 1 August 2026, and will remain in force until 31 July 2036, with the máximum price to be paid by the Company to Indra for the Services amounting to up to EUR 3,769,463.

5. Assessment of the Related-Party Transaction

Enagás S.A. has promoted the contracting, by Enagás Transporte, of the Services from Indra for the replacement, implementation, migration and support of the Red Core Multiprotocol Label Switching (MPLS). The MPLS is the communications infrastructure, running parallel to the Company's gas pipeline network, that provides connectivity between its work centers, and is the network that enables access to all of its IT systems and tools.

The contracting of Indra for the Services was considered insofar as, following a competitive process launched by Enagás in which other providers of this type of services also participated, the Related Party was ultimately awarded the contract, once the technical and economic criteria offered by the participating companies had been assessed.

This is therefore a fair and reasonable transaction from the standpoint of the Company and of the shareholders who, as the case may be, are not related parties, and it does not cause harm or detriment to any of them.

It is confirmed that the contracting of Indra is carried out on market terms, given that its services proposal takes a very comprehensive approach, with the price for such services being the most competitive as a result of the aforementioned competitive process. In accordance with the foregoing, the Company's Audit and Compliance Committee considers that, with respect to the proposed Related-Party Transaction, Indra does not enjoy economic or other terms more favourable than those that would be granted to a third party under substantially equivalent circumstances, nor does it benefit from conditions that could constitute preferential treatment on account of its status; the Committee likewise considers that the proposed Related-Party Transaction will be carried out in accordance with the Company's corporate interest, on market terms, with transparency and fairness, and in compliance with applicable regulations.

For all of the foregoing, the Audit and Compliance Committee of Enagás issues a favourable report on the approval of the Related-Party Transaction by the Board of Directors.

6. Disclosure Obligations

Without prejudice to the rules on the public disclosure of inside information set out in Article 17 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, and to other disclosure obligations regarding related-party transactions imposed on listed companies under Spanish law pursuant to Article 529 unvicies of the LSC, the Company must publicly announce, in an easily accessible place on its website, no later than the time they are entered into, the Related-Party Transactions carried out by the Company or by companies of its Group that reach or exceed: (a) 5% of total assets, or (b) 2.5% of annual turnover. The announcement must also be communicated to the CNMV for public disclosure and must be accompanied by the report of the Audit and Compliance Committee.

Related-Party Transactions entered into with the same counterparty in the preceding twelve months shall be aggregated in order to determine the total value for the purposes of the foregoing paragraph.

In accordance with the foregoing, and taking into account that the amount of the Related Party Transaction analyzed, together with those carried out with the same Related Party over the last twelve (12) months, is less than 5% of the total assets of the Company, but greater than 2.5% of the Company's annual net turnover, the transactions must be disclosed in accordance with the terms set forth in Article 529 unvicies LSC.

7. Proposed Resolution

Following the issuance of this report by the Audit and Compliance Committee, the following proposed resolution is submitted to it for approval:

> *"To approve this report on the Related-Party Transaction issued by the Audit and Compliance Committee at this meeting, and to submit it to the Board of Directors so that the Board may, as applicable, proceed to approve the aforementioned Related-Party Transaction."*