

SONAECOM, SGPS, S.A.
Shareholders' General Meeting to be held on 30 April 2026

PROPOSAL OF THE STATUTORY AUDIT BOARD
ITEM 4 OF THE AGENDA

Resolution on the election of the Statutory External Auditor, effective and alternate, for the 2026–2028 three-year term

Considering:

- a) The term of office for the 2024–2025 biennium of the current Statutory External Auditor, PricewaterhouseCoopers & Associados - Sociedade de Revisores Oficiais de Contas, Lda., first appointed for the 2016–2019 four-year term, and reappointed for the 2020–2023 four-year term;
- b) Pursuant to paragraph 3 of article 54 of Law no. 140/2015, of 7 September, as amended, the maximum consecutive term of office of a statutory external auditor in a public interest entity is 10 years;
- c) Under subparagraph (f) of paragraph 3 of article 3 of Law no. 148/2015, of 9 September, and subparagraph (b) of paragraph 2 of article 420 of the Portuguese Companies Code (*Código das Sociedades Comerciais*), both as amended, it is the competency of the Statutory Audit Board to propose to the Company's Shareholders' General Meeting the appointment of the statutory auditor;
- d) That, in compliance with the applicable law and with its internal policy, the Statutory Audit Board has fulfilled the provisions of subparagraph (f) of paragraph 3 of article 3 of Law no. 148/2015, of 9 September, and of article 16 of Regulation (EU) no. 537/2014 of the European Parliament and of the Council, of 16 April 2014, having conducted, with the support of the Company's departments, an extensive selection process, free from any external influence and free from any contractual clause of the type referred to in paragraph 6 of article 16 of Regulation (EU) no. 537/2014 of the European Parliament and of the Council, of 16 April 2014.

Selection Process:

In the selection process, promoted and supervised by the Statutory Audit Board, several audit firms of recognized national and international competence and reputation, with a long-standing presence in the market, were invited to participate.

For this purpose, the Statutory Audit Board previously defined the eligibility criteria and their respective weighting, which required a detailed assessment of various items to be presented by the candidates, such as: resources and coordination capacity; quality and dedication of the fieldwork; types, number and timing of reports to be issued; communication tools; and the cost of the services.

The conclusions of the selection performed as described above were combined with the outcome of the weighting and with the analysis of compliance with the independence requirements of the statutory external auditor/audit firms, under the applicable legal and regulatory framework.

Conditions of Independence:

The Statutory Audit Board also assessed the independence conditions of the candidates in the tender.

The candidates demonstrated that they act free from any pressure, influence or interest, guiding their conduct by compliance with the ethical rules applicable to the exercise of their duties and, at the economic level, no threats to their independence were identified arising from the weight of the fees received from the Company and its Group in relation to their overall portfolio of services.

In light of all of the above, the Statutory Audit Board proposes that the Shareholders' General Meeting resolves to:

1. Elect **KPMG & ASSOCIADOS – Sociedade de Revisores Oficiais de Contas, S.A.**, corporate person no. 502161078, with registered office at Edifício FPM 41, Avenida Fontes Pereira de Melo, no. 41, 15th Floor, 1069-006 Lisbon, registered with the OROC (Ordem dos Revisores Oficiais de Contas) under no. 189 and with the CMVM (Portuguese Securities Market Commission) under no. 20161489, represented by **Pedro Jorge Quental e Cruz** (registered with the OROC under no. 1765 and with the CMVM under no. 20161607), with professional address at Edifício FPM 41, Avenida Fontes Pereira de Melo, no. 41, 15th Floor, 1069-006 Lisbon, as Effective Statutory External Auditor for the 2026–2028 term of office;
2. Elect as Alternate Statutory External Auditor **Pedro Manuel Bouça de Morais Alves da Costa** (registered with the OROC under no. 1466 and with the CMVM under no. 20161076), with professional address at Edifício Burgo – Avenida da Boavista, no. 1837, 16th Floor, 4100-133 Porto, for the 2026–2028 term of office.

Or, alternatively, having regard to the provisions of subparagraph (f) of paragraph 3 of article 3 of Law no. 148/2015 and paragraph 2 of article 16 of Regulation (EU) no. 537/2014, and considering the results of the assessment of the four audit firms that participated in the tender process,

3. Elect **FORVIS MAZARS & ASSOCIADOS - Sociedade de Revisores Oficiais de Contas, S.A.**, corporate person no. 502107251, with registered office at Rua Tomás da Fonseca, Centro Empresarial Torres de Lisboa, Torre G, 5th Floor, 1600-209 Lisbon, registered with the OROC under no. 51, represented by José Fernando Abreu Rebouta (registered with the OROC under no. 1023 and with the CMVM under no. 20160637), with professional address at Edifício Icon Douro, Rua Manuel Pinto de Azevedo, nos. 106–126, 1st Floor – Q2 and Q3, 4100-320 Porto, as Effective Statutory External Auditor for the 2026–2028 term of office;
4. Elect **Pedro Filipe da Silva Cruz** (registered with the OROC under no. 1682 and with the CMVM under no. 20161292), with professional address at Rua do Crasto, n.º 660, 1.º Esq., 4405-550 Vila Nova de Gaia, as Alternate Statutory External Auditor for the 2026–2028 term of office.

Having regard to the above options, the Statutory Audit Board, in compliance with the provisions of subparagraph (f) of paragraph 3 of article 3 of Law no. 148/2015 and paragraph 2 of article 16 of Regulation (EU) no. 537/2014, recommends the election of KPMG & ASSOCIADOS – Sociedade de Revisores Oficiais de Contas, S.A., corporate person no. 502161078, with registered office at Edifício FPM 41, Avenida Fontes Pereira de Melo, no. 41, 15th Floor, 1069-006 Lisbon, registered with the OROC under no. 189 and with the CMVM under no. 20161489, represented by **Pedro Jorge Quental e Cruz** (registered with the OROC under no. 1765 and with the CMVM under no. 20161607) as Effective Statutory External Auditor, and the election of **Pedro Manuel Bouça de Morais Alves da Costa** as Alternate Statutory External Auditor (registered with the OROC under no. 1466 and with the CMVM under no. 20161076), in both cases for the performance of duties in the 2026–2028 three-year term, such recommendation being justified by the fact that, among the two options referred to above,

they obtained the highest overall assessment under the selection criteria adopted in the consultation process carried out and meeting the requirements deemed appropriate for the performance of the role.

This proposal has been prepared free from any third-party influence, and no restrictions have been imposed regarding the selection of specific categories or lists of statutory auditors or audit firms.

In compliance with the provisions of article 289, paragraph 1, subparagraph (d) of the Portuguese Companies Code, the information legally required in respect of each of the above-mentioned persons is attached to this proposal.

Maia, 26th March 2026

The Statutory Audit Board,

João Manuel Gonçalves Bastos

Maria José Martins Lourenço da Fonseca

Óscar José Alçada da Quinta