



CaixaBank, S.A. Audit and Control Committee Activity Report 2023

December 2023

Contents

1. Governance.....	1
2. Composition.....	2
3. The Committee’s Functioning.....	4
(i) Preparation.....	4
(ii) Attendance.....	4
(iii) Conduct of meetings.....	5
(iv) Reporting to the Board of Directors.....	6
4. Fulfilment of Duties.....	6
(i) Financial and non-financial reporting.....	6
(ii) Risk Management and Control.....	8
(iii) Regulatory compliance.....	9
(iv) Internal Auditing.....	10
(v) Relationship with auditors.....	11
(vi) Related party transactions.....	12
(vii) Regulator communications.....	12
(viii) Miscellaneous.....	12
5. Annual assessment of the Committee’s functioning.....	13

This Activity Report was drawn up by the Audit and Control Committee of CaixaBank S.A. (hereinafter referred to as the “Committee”) on 20 December 2023, as stipulated in the Company By-laws and the Regulations of the Board of Directors and in accordance with the Technical Guide on Audit Committees at Public Interest Entities 3/2017 of the Spanish Securities Market Commission (CNMV), and submitted for approval by the Board of Directors of CaixaBank, S.A. (hereinafter referred to as “CaixaBank” or the “Company”) at its meeting of 21 December 2023.

This Report will be available on CaixaBank’s corporate website (www.caixabank.com) together with all the other documentation made available by the Company to the shareholders for the 2024 Ordinary General Meeting.

During the financial year 2023, the Committee has furthered and consolidated the performance of its functions, acting within the scope of its responsibility at all times, adopting all the necessary resolutions and issuing all the relevant reports in accordance with current legislation or as expressly required.

1. Governance

The CaixaBank S.A. Audit and Control Committee was created by a resolution of the Board of Directors.

The Committee’s powers and functioning are described in Article 40.3 of the Company By-laws and Article 14.1 of the Regulations of the Board of Directors of CaixaBank.

Until now it has not been deemed necessary for the Committee to have its own regulations, as the Committee’s functioning is governed in sufficient detail by the rules contained in the Regulations of the Board of Directors.

2. Composition

At December 2023, the composition of the Committee is as follows:

Member	Position	Type	Date of first appointment to the Committee	Shareholder represented
Eduardo Javier Sanchiz Irazu	Chairman	Independent	01-02-2018 (1)(2)	-
Francisco Javier Campo García	Committee Member	Independent	30-03-2021	-
Cristina Garmendia Mendizábal	Committee Member	Independent	22-05-2020 (3)	-
José Serna Masiá	Committee Member	Proprietary	23-03-2017 (4)	FB "la Caixa"/Criteria
Teresa Santero Quintillá	Committee Member	Proprietary	30-03-2021	BFA/FROB-

Chart 1: Audit and Control Committee members

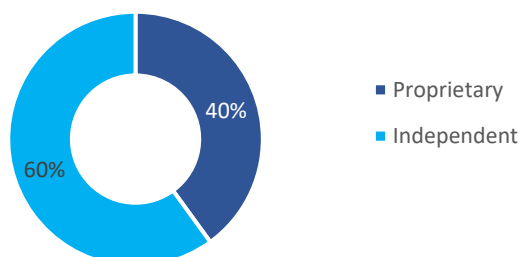
- (1) Appointed Chairman on 31 March 2023
 (2) Reappointed as a member of the Board of Directors on 6 April 2018 and 8 April 2022.
 (3) Reappointed as a member of the Board of Directors on 31 March 2023.
 (4) Reappointed as a member of the Board of Directors on 14 May 2021.

The Audit and Control Committee is composed of a total of 5 members, 3 of whom are independent Directors and 2 of whom are proprietary Directors. The composition of the Committee was changed in 2023: the Board of Directors resolved that Koro Usarraga Unsain should leave the Committee, thus reducing the total number of Committee members by one.

The Board of Directors also resolved to reappoint Cristina Garmendia Mendizábal as a member of the Audit and Control Committee, following her reappointment as an independent Director by the General Meeting.

Similarly, the members of the Audit and Control Committee resolved to appoint Eduardo Javier Sanchiz Irazu, an independent Director, as its Chairman.

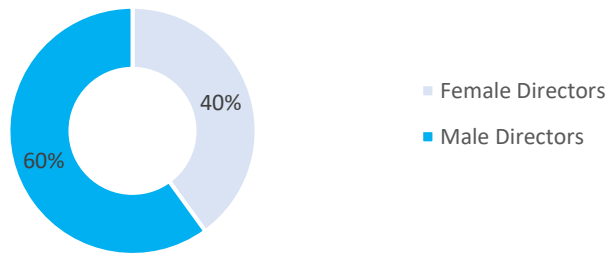
At December 2023, the diversity of the Committee's composition is as shown in the following graphs:



Graph 1: Category of Directors on the Audit and Control Committee

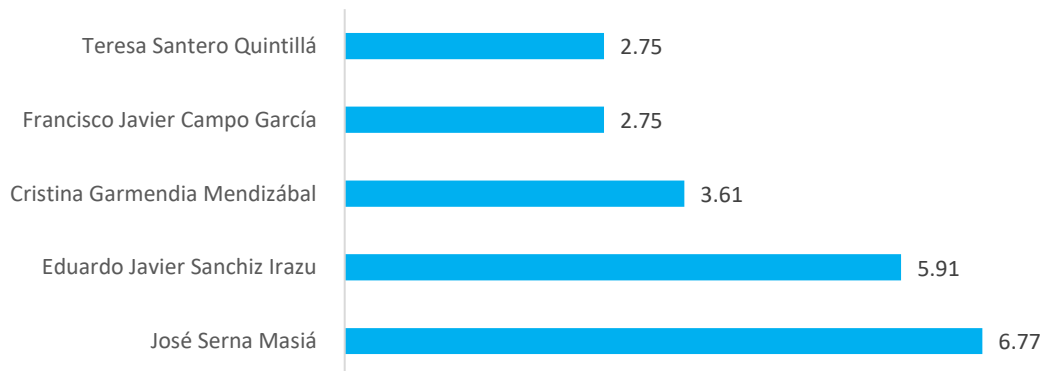
The Committee members have the necessary knowledge and experience to carry out their duties. Overall, the Committee members have the necessary knowledge to carry out their duties. The professional resume of each of the Committee members is available for information purposes on the Company's website (www.caixabank.com).

With regard to gender diversity, the percentage of women on the Committee is currently 40% of its members.



Graph 2: Gender diversity on the Audit and Control Committee

Also, the Directors' seniority on the Committee at 31 December 2023 is as follows:



Graph 3: Number of years as Audit and Control Committee members

With regard to cross-participation of the Committee members, Eduardo Javier Sanchiz Irazu is a member of Appointments and Sustainability Committee and a member of the Executive Committee, in addition to being the Lead Independent Director, and Francisco Javier Campo García is also a member of the Appointments and Sustainability Committee and a member of the Innovation, Technology and Digital Transformation Committee. Also, Cristina Garmendia Mendizábal is a member of the Remuneration Committee and the Innovation, Technology and Digital Transformation Committee, and José Serna Masiá is a member of the Remuneration Committee.

Member	Executive Committee	Appointments and Sustainability Committee	Remuneration Committee	Risk Committee	Innovation, Technology and Digital Transformation Committee
Eduardo Javier Sanchiz Irazu	Committee Member	Committee Member			
Francisco Javier Campo García		Committee Member			Committee Member
Cristina Garmendia Mendizábal			Committee Member		Committee Member
José Serna Masiá			Committee Member		
Teresa Santero Quintillá	-	-	-	-	-

Chart 2: Cross-participation of the Audit and Control Committee members

In accordance with Article 14.1.f) of the Regulations of the Board of Directors, the positions of Secretary and Deputy Secretary of the Committee are held in an advisory capacity by the Secretary of the Board of Directors of CaixaBank and the First Deputy Secretary of the Board of Directors of CaixaBank, respectively.

3. The Committee's Functioning

(i) Preparation

In order to prepare the Committee's meetings, its members are provided with the documentation for the meeting (draft agenda, presentations, reports, minutes of the previous meetings and any other supporting documentation) sufficiently in advance of each meeting, using specially designed computer tools to ensure the confidentiality and traceability of the information.

The Committee also establishes annual scheduling, adapted to the requirements arising during the year, and at each meeting documentation is provided on the monitoring of this scheduling, the monitoring of petitions and information requests and the monitoring of resolutions and decisions.

(ii) Attendance

In accordance with its governance, the Committee meets whenever necessary for the proper performance of its functions. Its meetings are called at the initiative of its Chairman, or alternatively on request by two members of the Committee itself and whenever the Board of Directors or its Chairman request the issue of a report or adoption of a proposal.

In 2022, the Committee met 14 times. No exclusively online meetings have been held this year.

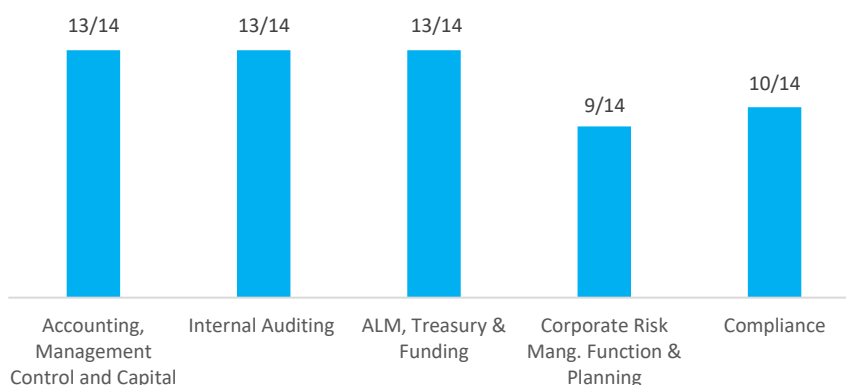
Specifically, the Committee members' attendance of the meetings, either in person or online, was as follows in 2023:

Members	Attendance/No. Meetings ¹	%	Delegations
Eduardo Sanchiz	13/14	93	1
Cristina Garmendia	14/14	100	-
José Serna Masiá	14/14	100	-
Teresa Santero	14/14	100	-
Francisco Javier Campo	13/14	93	1
Koro Usarraga Usain**	4/4	100	-

Chart 3: Attendance of meetings by the Audit and Control Committee members

** Koro Usarraga Usain was a member of the Committee until 31/03/2023

During the meetings, the Managers of Accounting, Management Control and Capital, Internal Auditing, Compliance, ALM, Treasury & Funding (treasury stock) and the Risk Management Function (RMF) and also each person responsible for the related party transactions and the Legal and Tax Advisory Department regularly attended as guests, limiting their attendance to the agenda items within their remit, to provide information to the Committee members. The graph below shows the departments attending the Committee meetings on a more regular basis:



Graph 4: Attendance by CaixaBank's Departments

(iii) Conduct of meetings

The Committee's system considers a meeting quorate when the majority of its members are present in person or represented by proxy. Members may delegate their proxy representation to another member. Resolutions are adopted by majority vote of the members attending in person or by proxy, and minutes of the resolutions adopted at each meeting are taken.

¹ This column only shows in-person attendance, either physical or remote online attendance. As to the number of meetings, in cases where the Director was appointed as a Committee member during the year only the meetings held after their appointment are counted.

The Committee may request the attendance of persons from the organisation whose work is related to its functions, and it may obtain all necessary counselling for it to form an opinion on the matters within its remit, this being dealt with by the Secretariat of the Board.

Similarly, the Committee collaborates with other committees whose activities may have an impact on the risk strategy. This practice is in accordance with the recommendations in the Guidelines on Internal Governance (EBA/GL/2021/05). In this regard, two joint meetings were held with the Risk Committee in 2023 to facilitate interaction and coordination in all aspects related to risk supervision.

There is constant involvement, discussion, and debate between the Committee members on all the items dealt with at the Committee meetings, with the Directors providing different views on each matter.

(iv) Reporting to the Board of Directors

The Committee, via its Chairman, reports on its activities and work during the meetings of the Board of Directors and, where appropriate, makes recommendations to the Board of Directors on policies or other specific issues.

The minutes of the Committee meetings, together with the annexed documents, are also made available to all the Directors and informed of at the plenary session of the Board.

4. Fulfilment of Duties

The Committee has carried out the following activities in compliance with its basic duties as established in Article 14.1 of the Regulations of the Board of Directors of CaixaBank:

(i) Financial and non-financial reporting

The Committee has particularly focused on overseeing the process of drawing up and submitting the mandatory financial reporting, the corporate reporting, and the non-financial reporting. The departments responsible attended all the meetings held by the Committee in 2023, enabling the Committee to obtain prior knowledge sufficiently in advance on the process of drawing up the interim financial reporting and the individual and consolidated annual accounts.

The Committee acknowledged and approved the principles, valuation criteria, judgements and accounting calculations and practices used by CaixaBank, overseeing their correct adaptation to the accounting standards and to the criteria established by the competent regulators and supervisors, all of this being done with the purpose of ensuring the integrity of the accounting and financial reporting systems, including financial and operational control, and compliance with the applicable legislation.

At its meetings of 15 February, 3 May, 26 July and 25 October 2023, the Committee reported favourably on the financial statements on 31 December 2022 and 31 March, 30 June and 30 September 2023 respectively, before they were drawn up by the Board of Directors. Also, the European Single Electronic Format (ESEF) was followed for preparation of the annual financial reporting.

The Committee oversaw the effectiveness and functioning of the internal controls carried out in order to reasonably assure the reliability of the financial and non-financial information provided by CaixaBank to the market. The Manager responsible for Internal Financial Control submitted his annual and quarterly reports on the functioning of the System for Internal Control over Financial Reporting (ICFR) and, where the case may be, Non-financial Reporting (ICNFR). It was concluded that the Company has adequate procedures and the necessary controls to create a robust system, which worked efficiently throughout the financial year. The information on the ICFR is also reviewed by both the internal auditor and the external auditor, who have indicated that no incidents with a possible impact on it have been observed.

Likewise, the Committee has reviewed and verified the Non-financial Information Statement, and particularly the main indicators, and has also supervised the functioning and the control environment established, contemplating the guidelines and recommendations made by the supervisor. The Internal Financial Control Manager has submitted his quarterly report on the functioning of the System for Internal Control over Non-Financial Reporting (ICNFR), concluding that the Company has adequate procedures and the necessary controls to configure a robust system, which has functioned effectively during the financial year 2023. Also, as established in the regulations, the Non-Financial Information Statement was specifically verified by an external expert, who informed the Committee of its review process, methodology and scope of its work prior to issuing its report.

In addition to this, the Committee carried out continuous monitoring of the evolution of the main figures in the profit and loss account and on the balance sheet, the status of legal contingencies and the provisions accordingly made, and the details of the Group's liquidity and solvency situation. In particular, it was informed of the 2023 Reports on the CaixaBank Group's Internal Capital Adequacy Assessment Process (hereinafter referred to as "ICAAP") and Internal Liquidity Adequacy Assessment Process (hereinafter referred to as "ILAAP"), the Prudential Report (PR), and the conclusions of the work done in all these lines by the Second and Third Lines of Defence. In accordance with the Pillar III Disclosure Standard, prior to its approval by the Board of Directors the Committee informed of the annual verification of the Prudential Report and the selection of relevant Pillar III disclosures published on a quarterly basis.

During the year, the Committee was regularly informed of the monitoring activities within the scope of the Single Supervisory Mechanism, including the annual conclusions of the Supervisory Review and Evaluation Process (SREP), and the European Central Bank (hereinafter referred to as the "ECB") continued with this process for CaixaBank on an ordinary basis in 2023.

Likewise, the Committee regularly monitored the main accounting figures, the different audit tests, the 2023 contribution to the Single Resolution Fund, the contribution to the Deposit Guarantee Fund and the monitoring of accounting impacts. Among other matters, the Committee also supervised the procedures and methodology used for determining the impact. Likewise, the Committee was informed of the supervisor's priorities and the planning of the supervisory activity for 2023, also receiving an explanation of the priorities for the consistent application of the International Financial Reporting Standards (IFRS) for listed companies and also the non-financial reporting included in the Management Report published annually by the ESMA and the CNMV supervisor's recommendations.

This year the Committee also monitored the two-yearly stress test exercise begun in 2023 by the European Banking Authority (EBA), the first in which CaixaBank has participated since the Bankia merger. The Committee was informed of the initial projection figures sent, the regulator's adjustments and the final results sent and published for all the European entities.

As to the Principal Adverse Impact Statement, which caters to the requirement of Regulation (EU) 2019/2088, known as the SFDR (Sustainable Finance Disclosure Regulation), the Committee was informed of the details of the regulation, the scope of application within the Group, the indicators, the procedural governance, and the requirements for its yearly publication on the corporate website. Similarly, the Committee recommended that the Board of Directors approve the publication of the Principle Adverse Impact Statement for the close of 2022.

(ii) Risk Management and Control

In accordance with Law 10/2014, of 26 June, on regulation, supervision and solvency of credit institutions, CaixaBank has a Risk Committee whose function is to propose the risk control and management policies and strategies to the Board and provide counselling on the Company's current and future global risk appetite, including assessment of regulatory compliance risk within its sphere of action and decision-making. It also has an Audit Committee, which oversees the effectiveness of the Company's internal control and risk management system.

Furthermore, with the aim of adequately performing its functions in 2023, the Risk Committee and the Audit and Control Committee continued its strategy of consolidating its interaction and coordination in all aspects of risk monitoring.

The two committees therefore held two joint meetings during the year, at which they reviewed the risk scenarios and CaixaBank's concise ICAAP statement, its concise ILAAP statement, the liquidity contingency plan and the CaixaBank Group Recovery Plan. The Audit and Control Committee was also informed of the 2022 Prudential Report, the update of the recalibration of provisioning parameters under IFRS 9, and backtesting, among other aspects. Additionally, the Committee examined the corresponding reviews by the Second and Third Lines of Defence in the areas mentioned and recommended their approval by the Board

Also, as a Second Line of Defence, the Internal Financial Control Manager reported to the Committee on the reviews made of the 2023 Budget drafting process, the reasonableness and suitability of the holding impairment risk assessment methodology, and the comparison of the hypotheses and the valuation obtained and the robustness of the models for assessing this risk. The RMF Manager, also as a Second Line of Defence, reviewed the judgements and estimations used in the deferred tax asset utilisation model, and the criteria used in the valuation reports, the goodwill impairment tests, the EBA Stress Test results and the 2022 Principle Adverse Impact Statement.

Likewise, the Committee recommended that the Board of Directors approve the review of the Corporate credit risk management policy and the Corporate policy on impairment risk for intangible assets and deferred tax assets. It also examined the changes to the Impairment policy and the Refinancing and recovery policy and was informed of the Risk Management Function's Activity Report for 2022.

Finally, the Committee was also informed of the macroeconomic scenarios and forecasts by the supervisory and regulatory bodies and of the scenarios and internal projections drawn up by the Company.

(iii) Regulatory compliance

The Committee performs a continuous supervisory function for matters relating to the Company's regulatory compliance.

During the year, the Committee was presented with the function's annual report, which includes the salient aspects and main indicators for 2022 with regard to the Management Model and Control Environment for the Risks whose second-line of defence oversight is performed by the compliance function, and the main work done during the year. The Committee is also involved in determining the function holder's variable remuneration, which is approved by the Board on proposal by the Remuneration Committee, conducting an annual assessment of their compliance with their functions and the targets set.

Similarly, the Committee studied the requirements of Law 2/2023, of 20 February, on the protection of persons who report regulatory breaches and to combat corruption, which came into force on March 13 and is transposed by Directive (EU) 2019/1937. Thus, to comply with the law with regard to implementing an internal reporting system and in compliance with the Regulations of the Board of Directors of CaixaBank, the Audit and Control Committee recommended that the Board of Directors approve the Corporate Whistleblowing Policy, the Whistleblowing Management Procedure and the appointment of the Compliance Manager as the person responsible for the internal reporting system.

The Committee also studied the internal and external reports submitted to it by this function. The internal reports include the regular reports on application of the Internal Code of Conduct in Securities Markets (ICC), the reports on compliance with the Policy and the Internal Code of Conduct for the interest rate reference index contribution process and the reports from the Internal Reporting System, including data on the volume of consultations made and incidents reported.

As to the external reports, the first External Expert's Monitoring Report, required by virtue of Art. 28 of Law 10/2020 on money laundering and terrorist financing prevention on 31 December 2022 was issued on the full Report drawn up in 2021, which the Committee reviewed.

During the year, the Committee monitored the progress of the money laundering and terrorist financing prevention initiatives undertaken by the Group, through reporting by the department responsible for the compliance function, enabling it to be aware of and oversee the update of the Group's prevention system.

The Committee was informed of the identification and assessment of the risks detected by the function and the proposed measures considered appropriate to address them and their effectiveness; the monitoring of significant subsidiaries such as BPI; conduct risk assessment; the monitoring of mandatory regulatory training; and the certificates obtained or renewed by the function.

Likewise, the Committee was kept regularly informed of the situation regarding the requirements sent by the different Regulators and Supervisors, the inspection and supervisory actions, and the evolution of the conduct and compliance recommendations.

The Committee was also provided with information on the renewal of the certificates UNE 19601 Criminal compliance management systems, ISO 37001 Anti-bribery management systems and ISO 37301 Compliance management system.

(iv) Internal Auditing

Among other functions, the Committee is responsible for overseeing the effectiveness of the internal auditing, ensuring the proper functioning of the reporting and internal control systems and also its independence and the adequate risk orientation of its work plans. The Committee is also involved in determining the variable remuneration of the internal audit function holder, which is approved by the Board on proposal by the Remuneration Committee, conducting an annual assessment of the compliance with their functions and the variable remuneration targets established.

The Committee was thus informed of both the Internal Audit Department's Activity Report for 2022 and the monitoring of its Strategic Plan for 2022-2024, on which there had been regular reporting.

The Internal Audit function regularly informed of the monitoring and progress of the Annual Internal Audit Plan for 2023, submitted in December of the previous year and approved by the Board of Directors on proposal by the Committee, which oversees its compliance. The Audit Department reported on the new tasks incorporated during the year, deriving from the Corporate Risk List and concerning sectoral or individual requirements made by regulators, new supervisory expectations and requests from both the governing bodies and the management. The Annual Internal Audit Plan for 2024 was also presented to the Committee, which will report on it to the Board of Directors prior to its approval.

The Committee was also informed of specific reviews made of a single control environment, including those of sustainability, cyber security, internal risk models, users with privileged access, the branch network control environment, digital transformation in the Internal Audit Department and journey to cloud, and also of the internal control at the Group's most significant subsidiaries such as BPI, CaixaBank Payments & Consumer, VidaCaixa, CaixaBank Asset Management and CaixaBank Wealth Management Luxembourg, as a function with a corporate scope, providing a systematic approach to the assessment and improvement of the risk management and control processes for the Group's activities and lines of business.

The Internal Audit Department also informed of the review work conducted on the Annual Accounts and Consolidated Management Report, the Annual Corporate Governance Report, the Annual Directors' Remuneration Report, the EBA Stress Test control environment, the Recovery Plan and the Principle Adverse Impact Statement for 2022.

On 1 February 2023, the Committee received the CaixaBank Internal Audit Function's Independence Declaration, drawn up in compliance with the Group's Internal Audit Charter.

The Committee was also informed of the degree of achievement of the Internal Audit Function's targets set for the previous year, considering that it complied with and performed this function satisfactorily and approving the targets for 2023. The Committee is also involved in determining the function holder's variable remuneration, which is approved by the Board on proposal by the Remuneration Committee, conducting an annual assessment of their compliance with their functions and the targets set.

(v) Relationship with auditors

During the year, the Committee recommended reappointing PricewaterhouseCoopers Auditores, S.L. (hereinafter referred to as "PwC") as the auditor for CaixaBank and its consolidated Group for 2024, having reported favourably on its fulfilment of the requirements for independence, objectiveness, professional capacity and quality, both from a legal perspective for public-interest entities and internally. This reappointment was agreed by the General Shareholders' Meeting held on 31 March 2023. Previously, the auditor had been appointed for a three-year period (2018-2020) and subsequently reappointed yearly.

The Committee had a smooth, continuous relationship with CaixaBank's external auditor PwC throughout 2023. In accordance with the established schedule, the managers of the PwC external auditor team attended 10 of the 14 meetings held. Also, at least once a year, the Committee members hold a meeting with the external auditors that is not attended by any of the Company Directors, to ascertain the auditors' perception of how the work is conducted, their relationship with the different contact persons at CaixaBank and how they perceive the Company's evolution.

Also, the external auditor PwC submitted an annual plan to the Committee regarding conducting the auditing work, including the schedule and approach, detailing the activities and validations to be performed, and periodically reporting on the updated progress of the annual audit plan.

The Committee received the auditor's declaration of independence for the previous year, stating its compliance with the applicable independence requirements established in the Auditing Act and in Regulation (EU) No. 537/2014, of 16 April. Also, given the Company's status as a Public Interest Entity, in accordance with auditing regulations, the external auditor submitted the Supplementary Report for the Audit and Control Committee for the 2022 financial year.

Similarly, at its meeting held on 15 February 2023, prior to the issue of the audit report on the annual accounts for 2022, the Committee approved the Auditor Independence Report, in which it expressed its favourable opinion.

At the meetings held before the mandatory financial reporting was drawn up, PwC notified the Committee of its preliminary conclusions, together with all the significant aspects of which the Committee should be informed, in accordance with the regulatory guidelines for account auditing work.

Likewise, it reported to the Committee on several mandatory reports such as the Complementary Report to the Audit Report on the Annual Accounts sent to the Bank of Spain and the 2022 Report on Customer Asset Protection.

During the year, the Committee received information on matters that could pose a threat to the auditor's independence, where the case may be. The Committee also analysed and authorised

the auditors' provision of non-audit services, where applicable, after having taken into consideration aspects such as the nature of the services, the quantitative limits legally applicable and those voluntarily established by the Committee and, where the case may be, the existence of any threats to their independence and the safeguarding measures adopted.

The Committee reviewed the Internal Auditor Relationship Policy review, made as a result of the recent regulatory changes, recommending that the Board of Directors approve it.

(vi) Related party transactions

One of the Committee's functions is to oversee compliance with the regulations on related party transactions and to inform the Board of Directors of all such transactions before they are carried out.

In 2023, the Committee analysed and reported on transactions conducted between the Company and related parties, in compliance with Article 529 *vicies* et seq. of the Spanish Corporation Law (*Ley de Sociedades de Capital*), which establishes the system for related party transactions applicable to listed companies. In this regard, it resolved to report favourably to the Board of Directors at its meetings of 1 February, 22 March, 3 May, 24 May, 27 September, 29 November, and 20 December 2023 on transactions with related parties fulfilling the terms and conditions set forth in the applicable legislation for consideration as a related party and to require the Board's authorisation. For this purpose, the Committee assessed the transactions, which were always transactions carried out in accordance with market conditions, ordinary transactions where the case may be and fair and reasonable from the perspective of the company and the shareholders.

At its meetings of 15 February and 26 July, in compliance with Art. 529 *duovicies* of the Spanish Corporation Law (*Ley de Sociedades de Capital*), the Audit and Control Committee was also presented with the regular reporting by the Working Group for Analysis of Related Party Transactions regarding related party transactions carried out whose approval had been delegated by the Board of Directors, in order to confirm their fairness and transparency, and their compliance with the applicable legal criteria where the case may be.

(vii) Regulator communications

During the year, the Committee was regularly informed of all the new developments concerning regulatory and supervisory communications and requirements, and of the meetings held with the supervisors by the different managers. It was also informed of the meeting held between the Committee Chairman and the Joint Supervisory Team (JST).

(viii) Miscellaneous

In accordance with its Annual Activity Plan, the Committee held regular meetings with the Tax Department Managers during the year. Among other matters, these Managers informed of the Company's most relevant tax issues in compliance with its fiscal responsibilities, highlighting the taxation changes and monitoring their implementation where the case may be, the tax settlements of the Tax Group in Spain, and the fiscal relationship of the Company and its Group with the regulators and supervisors. The details of the Tax Report included in the Management Report submitted with the Company's annual accounts were also informed of, as were the information statements for 2023 on the work carried out in 2022, which included monitoring of

the new features to be incorporated by the Tax Board, the Company's tax management and the main figures for the tax contribution and fiscal information for 2022.

The Committee was also provided with information concerning the Code of Good Tax Practices and, as a continuation of CaixaBank's commitment to best corporate governance practices, transparency, and responsibility in tax-related issues. In this regard, the information was received on the preparation and submission of the 2022 Transparency Report to the Tax Board (AEAT) in May 2023, and on the improvements made to the tax function so that its practices would continue to be aligned with market best practice for tax governance and control. It was also informed of the first annual audit of the AENOR UNE 19602 Tax Compliance certificate, which CaixaBank had obtained in 2022.

Likewise, it received information on the Business Control Department's main lines of work, receiving the report on the work done in 2022 and also its 2023 Annual Plan with its monitoring and an outline of the Plan for 2024, together with the monitoring of control activities performed this year and also that of treasury stock management activities.

5. Annual assessment of the Committee's functioning

This report was drawn up in accordance with Article 529 *nonies* of the Spanish Corporation Law (*Ley de Sociedades de Capital*), as part of the Board of Directors' mandatory annual assessment of its functioning and that of its committees.

In the self-assessment exercise, a positive rating was given to the Committee's work in 2023. The Committee considers that in general, in 2023 the meetings were held with an adequate frequency and duration for its proper functioning and for its counselling of the Board of Directors.