

## COMMUNICATION OF OTHER RELEVANT INFORMATION

### ENERGY, INNOVATION AND PHOTOVOLTAIC DEVELOPMENT, S.A.

Pontevedra, 14 October 2024

In accordance with the provisions of article 17 of Regulation (EU) no. 596/2014 on market abuse and article 227 of the consolidated text of Law 6/2023, on Securities Markets and Investment Services (the 'Securities Markets Law'), as well as Circular 3/2020 of BME MTF Equity's BME GROWTH trading segment, we hereby bring to your attention the following information regarding the company **ENERGÍA, INNOVACIÓN Y DESARROLLO FOTOVOLTAICO, S. A.** (hereinafter 'EiDF' or 'the Company'):

#### OTHER RELEVANT INFORMATION

The report on the review of the condensed consolidated financial statements for the six months ended 30 June 2024 of EiDF and its subsidiaries includes the following qualification:

*During the course of our audit work in prior years, material incidents and irregularities were brought to our attention that implied the existence of material weaknesses in the operation of the Group's internal control model. Since the issuance of our audit report for the year ended 31 December 2023, the directors of the Parent Company have introduced measures to improve the corporate governance model with the objective of addressing the internal control weaknesses of the Parent Company. Consequently, given the significance of the incidents detected, at the date of this report, we cannot give any assurance that other matters not identified to date might not arise which, where applicable, could give rise to other possible errors and/or contingencies not reflected in the accompanying condensed interim consolidated financial statements, in addition to those already corrected by the directors, which have also been considered in the restatement of the consolidated statement of financial position at 31 December 2023 (see note 2.4 to the accompanying condensed interim consolidated financial statements). Our review report on the condensed interim consolidated financial statements for the six months ended 30 June 2023 contained a qualification in this respect.*

During the financial year 2024, the Company has taken measures to improve corporate governance and internal control systems.

As the auditor itself acknowledges in its opinion 'Since the issuance of our audit report for the year ended 31 December 2023, the directors of the Parent Company have introduced measures to improve the corporate governance model with the objective of addressing the Parent Company's internal control weaknesses.'

Among the measures taken we highlight:

1. The Shareholders' Meeting held on 22 January approved a reshuffle of the Board of Directors, with the incorporation of independent directors of proven professional solvency. Subsequently, the new Board, in turn, remodelled the audit committee and the nomination and remuneration committee and appointed a new CEO (see OIR dated 22 January 2024 and 24 January 2024).
2. On 21 April 2024, following a favourable report from the appointments and remuneration committee, the board of directors approved the incorporation of the new head of the Organisation and Control area, which encompasses the Corporate Finance and Administration, HR and Legal departments. HR and Legal departments. (see OIR dated 21 April 2024).
3. During the first six months of the year, various processes and action guidelines have been implemented to ensure good governance and effective management control.
4. In the month of June the company implemented a Compliance system, with training for all its employees.

The company will continue to the two-fold improvement of corporate governance and the continuous improvement of its internal audit and control systems.

In accordance with the provisions of the aforementioned Circular 3/2020, it is hereby stated that the information communicated in this document has been prepared under the sole responsibility of the Company and its administrators.

This version of other relevant information is a free translation from the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of the communication takes precedence over this translation.

In Pontevedra, 14 October 2024

Joan Gelonch Viladegut

CEO of EiDF