

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

Annex to Proposal No. 4

Preparatory Information for the General Meeting

(Article 289(1)(d) of the Portuguese Companies Code and Article 21-J of the Portuguese Securities Code)

Statutory External Auditor

EFFECTIVE

KPMG & ASSOCIADOS – Sociedade de Revisores Oficiais de Contas, S.A., corporate entity no. 502161078, with registered office at Edifício FPM 41, Avenida Fontes Pereira de Melo, no. 41, 15th Floor, 1069-006 Lisbon, registered with OROC under no. 189 and with the Portuguese Securities Market Commission (CMVM) under no. 20161489.

Represented by:

Pedro Jorge Quental e Cruz, registered with the OROC under no. 1765 and with the Portuguese Securities Market Commission (CMVM) under no. 20161607), with professional address at Edifício FPM 41, Avenida Fontes Pereira de Melo, no. 41, 15th Floor, 1069-006 Lisbon.

The company, its partners and directors do not hold any shares in SONAECOM, S.G.P.S., S.A. or in companies with which it is in a control or group relationship.

Over the past five years, the firm has performed, in a significant number of companies, the functions of Sole Auditor and Statutory Auditor, as provided for in articles 262 and 413 of the aforementioned Code, the full list of which is extensive. In accordance with Law no. 140/2015, of 7 September, this information has been submitted to the Portuguese Securities Market Commission and to the Portuguese Institute of Statutory Auditors.

Curricula vitae

 <p>Pedro Cruz Partner Tlm: +351 912 585 964 Tlf: +351 210 110 000 pqcruz@kpmg.com</p>	<p>Name</p>	Pedro Cruz
	<p>Job function</p>	Partner, Audit & Assurance
	<p>Professional profile</p>	<ul style="list-style-type: none"> — Degree in Economics from the School of Economics of the University of Coimbra — Statutory Auditor in Portugal — Executive Certificate in Advanced Sustainability from New York University (Center for Sustainable Business), 2022
	<p>Relevant experience</p>	<p>He is currently the partner responsible for the audit of NOS.</p> <p>He has extensive experience in financial audits of large listed Portuguese groups, including CTT, Galp Energia, PT Portugal, REN and Semapa. He has also led and supervised several accounting advisory engagements, internal control assessments under the Sarbanes-Oxley (SoX) framework, and comfort letters for IPOs and bond issuances. He additionally coordinated diagnostic and implementation projects for IFRS 15 and IFRS 16, notably at Sonae IM.</p> <p>As Head of Assurance and Coordinating Partner for the ESG practice at KPMG Portugal, he has been responsible for several assurance engagements over non-financial information, including sustainability reports and integrated reports.</p> <p>He has training and broad experience in the frameworks and requirements of the CSRD, ESRS and CSDDD, leading multiple projects supporting the preparation and review of sustainability reporting and integrated reports (e.g., Galp, EDP, Navigator, NDS, Fidelidade, Semapa, among others). He also has training and experience in the EU Taxonomy, ensuring the assessment of eligibility and alignment of activities with the European Union's environmental objectives (notable projects include CTT, NOS, TAP, among others).</p> <p>He has experience coordinating projects for the implementation of automated data ingestion and dashboarding solutions across several clients.</p>


Does not hold any shares in Sonaecom, SGPS, S.A.

Statutory External Auditor

ALTERNATE

Pedro Manuel Bouça de Moraes Alves da Costa (registered with the OROC under no. 1466 and with the CMVM under no. 20161076), with professional address at Ed. Burgo – Avenida da Boavista, no. 1837, 16th Floor, 4100-133 Porto.

Curricula vitae

 <p>Pedro Costa Partner Tlm: +351 913 619 537 Tif: +351 220 102 300 pedrocosta@kpmg.com</p>	Name	Pedro Costa
	Job function	Partner, Audit & Assurance
	Professional profile	<ul style="list-style-type: none"> — Degree in Economics from the School of Economics of the University of Porto (2011) — Statutory Auditor since 2011 — LEAN Competencies Certification from Cardiff University
	Relevant experience	<p>Pedro began his career at KPMG in September 2001, accumulating significant experience in audit and assurance services, including work with listed groups, with a focus on the retail and industrial sectors.</p> <p>In addition to financial audit, he has solid experience in complementary projects such as:</p> <ul style="list-style-type: none"> — Financial due diligences — Accounting advice and technical support on international standards / implementation of new standards — Evaluation and review of internal control systems — Issuance of comfort letters for public offering processes — Sustainability assurance <p>He has previously collaborated on several projects with the Sonae Group, including the implementation of IFRS 16, the audit of SDSR (Sportzone), the Vendor Due Diligence of Maxive, and the sustainability assurance of Sonae SGPS and Sonae MC.</p> <p>In recent years, he has been the partner responsible for the audits of various national and international groups, including Ibersol, SDSR and JD, Frulact, IKEA Industry, Sodexo, Preh, among many others.</p>

Does not hold any shares in Sonaecom, SGPS, S.A.

STATUTORY EXTERNAL AUDITOR

EFFECTIVE

FORVIS MAZARS & ASSOCIADOS - Sociedade de Revisores Oficiais de Contas, S.A., corporate entity 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 Portuguese Securities Market Commission (CMVM) under no. 20160637), with professional address at Edifício Icon Douro, Rua Manuel Pinto de Azevedo, no. 106–126, Floor 1 – Q2 and Q3, 4100-320 Porto.

The company, its partners and directors do not hold any shares in SONAECOM, S.G.P.S., S.A. or in companies with which it is in a control or group relationship.

Over the past five years, the firm has performed, in a significant number of companies, the functions of Sole Auditor and Statutory Auditor, as provided for in articles 262 and 413 of the aforementioned Code, the full list of which is extensive. In accordance with Law no. 140/2015, of 7 September, this information has been submitted to the Portuguese Securities Market Commission and to the Portuguese Institute of Statutory Auditors.

CURRICULAR FRAMEWORK



PERSONAL DATA

NAME: José Fernando Abreu Rebouta

DATE OF BIRTH: December 1, 1971, Mozambique

NATIONALITY: Portuguese

ACADEMIC BACKGROUND

Bachelor's Degree in Auditing

- Higher Institute of Accounting and Administration of Lisbon, 1996 - Bachelor's Degree in Auditing

MBA in Finance

- Faculty of Economics of the University of Porto, 2001

Postgraduate Degree in Taxation

- Faculty of Law of the University of Porto, 2005.

- ISAG - Higher Institute of Administration and Management - European Business School, 2017

PROFESSIONAL QUALIFICATIONS

Statutory Auditor (ROC), registered with the Order of State Auditors (OROC) under number 1023, since 1998, registered with the CMVM under number 20160637;

Certified Public Accountant since 1996 (No. 5170);

Member of the College of Specialties in Financial Accounting of the Order of Certified Public Accountants (OCC) since 2012.

PROFESSIONAL ACTIVITY AND EXPERIENCE

Since 1994 at FORVIS MAZARS & Associados, SROC, and since 2005 International Partner at FORVIS MAZARS, also holding the following positions:

- Co-Head of Industry and Services (Audit & Assurance) • Co-Head of the Technical and Audit Doctrine Committee (until 2022);

- Co-Head of the Quality Control Committee (until 2022).

- Director of FORVIS MAZARS & Associados, SROC, SA.

FORVIS MAZARS & Associados, SROC, SA is registered with the Order of Official Auditors under number 51 and registered with the CMVM (Securities and Exchange Commission) under number 20161394 - NIPC 502107251.

Mazars, since 1997, has been integrated into the international partnership FORVIS MAZARS, a European-based group with an international focus specializing in auditing and consulting. In Portugal, Mazars has offices in Lisbon, Porto, Leiria, and Loulé, with about 330 people. Further information is available at www.forvismazars.com/pt.

Relevant Experience:

- Member of the Supervisory Board, Statutory Auditor (ROC) for a number of companies and groups in various sectors of industry and services, including their respective holding companies;
- Auditing and acting as a Statutory Auditor in international and national economic groups;
- Consolidation of accounts, general accounting, and information systems;
- Review of functional organization, internal control, and accounting systems;
- Compliance with tax aspects in individual and group settings;
- IAS/IFRS standards; • Trainer at the Order of Statutory Auditors;
- Member of the Representative Assembly of the Order of Certified Public Accountants (for Porto).

ADDITIONAL INFORMATION

Languages:

- Fluent in English.
- Fluent in French.

Seminars and Congresses:

- Attended and participated as a speaker and coordinator in seminars and congresses, both in Portugal and abroad – France, Spain and the United Kingdom – on Accounting, Auditing and Taxation topics.
- Trainer in “Risk-Based Auditing” at the Order of Official Auditors, 2019 and 2020.

Relevant publications and/or works presented:

- “Extraordinary Tax Credit for Investment – accounting notes and context”, *Journal of the Order of Official Accountants No. 172*, July 2014, Portugal
- “NCRF13 - Interests in joint ventures and investments in associates and the equity method”, 2014, 2015 and 2016, *Order of Official Accountants, Portugal*
- “Tax contextualization of centralized treasury management (cash pooling) in an international environment”, October 2005, *Faculty of Law of the University of Porto, Portugal*.

Evolutionary Logic and Curriculum Framework

José Fernando Abreu Rebouta

March 2026

- *Certified Public Auditor (ROC) registered with the Order of Certified Public Accountants (OROC) under number 1023 since 1998, Certified Public Accountant since 1996 (number 5170), Member of the College of Specialties in Financial Accounting of the Order of Certified Public Accountants (OCC) since 2012;*
- *Certified Public Accountant (ROC) and member of the Supervisory Board of companies in different sectors of activity in Industry and Services, including their respective holdings;*
- *Conducts Audits and acts as a Certified Public Auditor in international and national economic groups;*
- *Since 2005, international audit partner in FORVIS MAZARS;*
- *Skills in Account Consolidation, General Accounting and Information Systems, Review of functional organizational systems, internal and accounting control, Compliance with tax aspects in individual and group environments, IAS/IFRS standards,*
- *Bachelor's degree in Auditing from the Institute of Accounting and Administration of Lisbon (1996), MBA in Finance from the Faculty of Economics of the University of Porto (2001), Postgraduate degree in Taxation from the Faculty of Law of the University of Porto (2005) and from ISAG - Higher Institute of Administration and Management - European Business School (2017).*

Current roles:

- *International Partner at FORVIS MAZARS;*
- *Director of FORVIS MAZARS & Associados, SROC, SA.;*
- *Co-Head of Audit & Assurance for Industry and Services at FORVIS MAZARS in Portugal;*
- *Member of the Representative Assembly of the Order of Official Auditors (since 2018/2020);*
- *President of the Supervisory Board of the “Banco Alimentar contra a fome do Porto “(Porto Food Bank);*
- *President of the Supervisory Board of EDP Renewables;*
- *President of the Supervisory Board of SOHI SA;*
- *President of the Supervisory Board of Parfois SGPS;*
- *Trainer at the Order of Certified Public Accountants.*

Does not hold any shares in Sonaecom, SGPS, S.A.

Statutory External Auditor

ALTERNATE

Pedro Filipe da Silva Cruz, registered with the OROC under no. 1682 and with the Portuguese Securities Market Commission (CMVM) under no. 20161292, with professional address at Rua do Crasto, no. 660, 1st Floor, Left, 4405-550 Vila Nova de Gaia.

CURRICULAR FRAMEWORK



PERSONAL DATA

NAME: Pedro Filipe da Silva Cruz

DATE OF BIRTH: February 27, 1978, Portugal

NATIONALITY: Portuguese

ACADEMIC BACKGROUND

Bachelor's Degree in Economics

- *Faculty of Economics of the University of Porto, 2002*

Postgraduate Degree in Taxation

- *ISAG - Higher Institute of Administration and Management - European Business School, 2005*

PROFESSIONAL QUALIFICATIONS

Statutory Auditor (ROC), registered with the Order of State Auditors (OROC) under number 1682, since 2014, registered with the CMVM under number 20161292;

PROFESSIONAL ACTIVITY AND EXPERIENCE

Since 2003 at FORVIS MAZARS & Associados, SROC, local Partner, actually as Associate Partner and candidate for 2026 to International Partner at FORVIS MAZARS, with the develop of th following internal functions;

- *SoQM - In charge for the Intelligent resources*
- *Member of CTD (Committee for Technical and Doctrine), 2014-2022*
- *Committee Helpdesk Auditsoft (CAS)*
- *Member of the MET (Management Extended Team) Committee, 2019-2021*
- *BUM Audit I&S (Business Unit Management) Committee, 2019-2021*
- *Recruiting auditors (Interviews and Universities)*
- *Audit Trainer at Forvis Mazars*
- *EQR (Engagement quality Reviewer) for the firm on annual engagement reviews*
- *EQR (Engagement quality Reviewer) for a PIE on sports sector expertise*

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Mazars, since 1997, has been integrated into the international partnership FORVIS MAZARS, a European-based group with an international focus specializing in auditing and consulting. In Portugal, Mazars has offices in Lisbon, Porto, Leiria, and Loulé, with about 330 people. Further information is available at www.forvismazars.com/pt.

Relevant Experience:

- *Performance of the duties as Statutory Auditor (ROC);*
- *Audit of several number of companies and groups in various sectors of industry and services, including their respective holding companies;*
- *Auditing international and national economic groups;*
- *Significant experience in Auditing, Accounting, and Finance;*
- *Extensive knowledge of Accounting, Finance, and Taxation;*
- *Diversified experience in auditing, internal controls, statutory audits, and consulting (including the preparation of business plans) for companies in the commercial, industrial, and banking sectors;*
- *Financial auditing for business valuation purposes;*
- *Auditing and consolidation of company accounts, as well as validation of international reports;*
- *Experience in acquisition audits (due diligence);*
- *Extensive experience in validating national and international (European Commission) investment projects;*
- *IAS/IFRS standards;*

ADDITIONAL INFORMATION

Languages:

- *Fluent in English.*
- *Intermediary conversational in Spanish*
- *Elementary conversational in Franch.*

Evolutionary Logic and Curriculum Framework
Pedro Filipe da Silva Cruz
March 2026

- *Certified Public Auditor (ROC) registered with the Order of Certified Public Accountants (OROC) under number 1682 since 2014;*
- *Performance of the duties as Statutory Auditor (ROC);*
- *Conducts Audits as team manager in international and national economic groups and in companies in different sectors of activity in Industry and Services, including their respective holdings;*
- *Local Partner in FORVIS MAZARS & Associados, SROC, S.A.;*
- *Since 2024 as Associate Partner in FORVIS MAZARS;*
- *Diversified experience in auditing, internal controls, statutory audits, and consulting (including the preparation of business plans), Financial auditing for business valuation purposes, consolidation of company accounts, international reports, acquisition audits (due diligence), validation of national and international (European Commission) investment projects, IAS/IFRS standards;*
- *Bachelor's Degree in Economics in Faculty of Economics of the University of Porto (2002), Postgraduate Degree in Taxation in ISAG - Higher Institute of Administration and Management - European Business School (2005).*

Current roles:

- *Associate Partner at FORVIS MAZARS;*
- *SoQM - In charge for the Intelligent resources at FORVIS MAZARS*
- *Local Partner at FORVIS MAZARS in Portugal;*

Does not hold any shares in Sonaecom, SGPS, S.A.