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SOLARIA ENERGÍA Y MEDIO AMBIENTE, S.A.
2 Princesa St.
28008, Madrid

February 26, 2026

To the attention of the Audit Committee of Solaria Energía y Medio Ambiente, S.A.

Dear Sirs:

In connection with the audit of the separate and consolidated financial statements of Solaria Energía y Medio Ambiente, S.A. (hereinafter, the Company) for the fiscal year ended December 31, 2025, and in compliance with the provisions of International Standard on Auditing (ISA-ES) 260 (Revised) "Communication with Those Charged with Governance," for auditors of Public Interest Entities (PIEs), as well as the provisions of Section 4 of Article 529-m of the Consolidated Text of the Capital Companies Act approved by Royal Legislative Decree 1/2010 of July 2 (amended by the fourth final provision of Law 22/2015, of July 20, on Auditing), regarding the functions of the Audit Committee, we hereby inform you of the following:

- (a) The audit engagement team, the statutory auditor, or the audit firm and, where applicable, other individuals belonging to the audit firm and, where appropriate, other firms in the network, to the extent applicable, have complied with the applicable independence requirements in accordance with the provisions of Law 22/2015 of July 20 on Auditing and Regulation (EU) No. 537/2014 of April 16.

- (b) The following are the fees charged to the Company and its affiliated companies during the period covered by the annual financial statements for audit services and other non-audit services provided by Ernst & Young, S.L. and other firms in its network, to facilitate your evaluation of such services within the framework of our independence:

	Fees (*) (figures expressed in thousands of euros)		
Services provided	Company	Companies Controlled	Other affiliated
Audit services	124,364	149,878	6,400
Other audit-related services	18,000	15,945	
Total audit and related services	142,364	165,823	6,400
Tax services	54,750		
Other services			
Total fees	197,114	165,823	6,400

(*) The amounts in the table above do not include taxes or expenses.

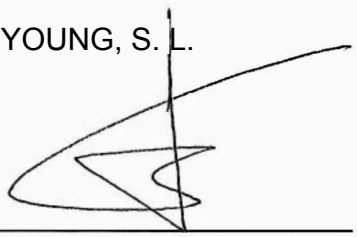
- (c) We have internal policies and procedures in place designed to provide you with reasonable assurance that the audit firm and its personnel, and, where applicable, other persons subject to independence requirements (including personnel of network firms), maintain independence when required by applicable regulations. These procedures include those aimed at identifying and evaluating threats that may arise from circumstances related to audited entities, including those that may give rise to conflicts of interest and/or those that may require the application of necessary safeguards to reduce threats to an acceptably low level.

  In this regard, in our professional judgment and in connection with the aforementioned audit, no circumstances have been identified that, individually or in the aggregate, could pose a significant threat to our independence and that, therefore, would require the application of safeguards or could constitute grounds for incompatibility.

This communication is issued exclusively for the information and use of the Company's Audit Committee and must not be distributed or used for any other purpose.

Sincerely,

ERNST & YOUNG, S. L.



Ambrosio Arroyo Fernández-Rañada
Partner