

## Rules for the Audit Committee of Autonom Services S.A.

### Cap 1. Introduction

#### Art. 1. The scope of the rules

This document sets out the main rules governing the organization, the functioning, as well as the duties and responsibilities of the Audit Committee (the "Audit Committee") of Autonom Services S.A. (the "Company").

#### Art. 2. The structure

- 2.1. The Audit Committee is an advisory committee created by the Company's Board of Directors.
- 2.2. The Audit Committee is made up of 2 members of the Board of Directors. Every member of the Audit Committee is a non-executive member of the Board of Directors.
- 2.3. The members of the Audit Committee must have the expertise required to perform their duties.
- 2.4. The Audit Committee shall operate in accordance with the provisions under the company's articles of incorporation, the rules governing the functioning of the Board of Directors and the applicable legislation, and it shall have a Chair appointed by the Board of Directors.
- 2.5. A member's term of office in the Audit Committee shall begin on the date set out in the Board of Directors' decision appointing a member of the Audit Committee and it shall come to an end following that person's resignation/dismissal from the Audit Committee or following the termination of their term of office as a member of the Board of Directors, irrespective of the reason.

### Cap 2. The organization

#### Art. 3. General

- 3.1. The Audit Committee shall hold ordinary or special meetings.
- 3.2. The Audit Committee shall hold regular meetings at least twice a year in order to analyze the audit report and/or the opinion of the outsourced financial auditors regarding the main issues arising from the financial audit/analysis procedures, as well as regarding the financial reporting process, and in order to make recommendations for measures that need to be taken.
- 3.3. The Audit Committee shall hold special meetings whenever necessary in order to discuss and provide recommendations on matters relating to the duties and the responsibilities of the Audit Committee laid down in these rules or whenever some significant findings are reported to the Audit Committee by the financial or external auditor of the Company.

**Art. 4.** Convening a meeting

**4.1.** The meetings of the Audit Committee shall be convened and chaired by any of the 2 members, depending on the needs of the Company.

The Board of Directors or the outsourced financial auditor may also request a meeting of the Audit Committee.

**4.2.** When a meeting of the Audit Committee is convened, the Chair can invite other specialists, experts and advisors, including the financial auditor, the coordinators of the internal control and internal audit functions and the representatives of certain secondary units of the Company, whom he considers relevant in order to discuss and decide on matters included on the meeting agenda.

**4.3.** The secretarial support for the Audit Committee shall be provided by a person designated by the Chair.

**4.4.** The secretary of the Audit Committee shall convene the members and the persons invited upon the request of the Chair, the Audit Committee, the coordinator of the internal audit function or the Board of Directors. The members of the Audit Committee shall be convened by means of an email containing the date and location of the meeting and the proposed agenda, together with the supporting materials. In urgent or extraordinary cases, the Chair may carry out the administrative tasks of the secretary related to drawing up and transmitting the materials.

**4.5.** The meeting agenda shall be prepared by the Chair of the Audit Committee and shall be divided into 3 chapters:

- I. Materials for opinions/recommendations
- II. Information materials
- III. Miscellaneous/other

In the case of the "Miscellaneous/other" chapter of the agenda, only the subjects that do not require an official opinion or recommendation are discussed.

**4.6.** The materials supporting the items on the agenda of a meeting of the Audit Committee and the items to be included on the agenda shall be made available to the secretary of the Audit Committee by electronic mail at least 5 (five) working days prior to the date set for the meeting.

**4.7.** The materials supporting the items on the agenda of a meeting of the Audit Committee, together with the agenda, shall be distributed by the secretary to the members of the Audit Committee and, as requested by the Chair, to the guests invited to the meeting, by electronic mail, at least 3 (three) working days prior to the date set for the meeting; the guests shall receive materials that are strictly related to the matters that require their expertise.

**4.8.** 4.8 In the case of urgent matters that are justified and documented as such by the Chair, the minimum time limit for convening a meeting and for providing materials for the items on the meeting agenda may be waived. In this case, the members of the Audit Committee shall meet/deliberate on the day they receive the meeting notice and the documentation.

**Art. 5.** The quorum, the voting process, the majority and the minutes

- 5.1. A meeting of the Audit Committee is statutory if at least two thirds of the members are present. Decisions shall be taken by a majority of at least 2/3 of the members of the Audit Committee.
- 5.2. Members of the Audit Committee may not delegate their voting rights to other members or third parties.
- 5.3. New items may be added to the meeting agenda during the meeting, provided that all the participating members agree to it unanimously.
- 5.4. For each meeting, the secretary shall draw up minutes that shall include the following: the members attending the meeting, the secretary, the agenda, the discussions, the opinions and recommendations adopted and the number of votes cast for each item on the agenda and, where applicable, the divergent opinions for each item on the agenda.
- 5.5. The minutes shall be drawn up in English and Romanian and the secretary of the meeting shall distribute them by electronic mail to all the members of the Audit Committee within 3 working days following the date of the meeting. All minutes of the Audit Committee shall be reported to the Board of Directors.
- 5.6. The minutes shall be registered in the Audit Committee's meeting registry and shall be signed by the members of the Audit Committee attending the meeting and by the secretary.
- 5.7. The meetings of the Audit Committee shall be carried out in Romanian or English.
- 5.8. The secretary of the meeting shall forward the decisions adopted by the Audit Committee, as well as an extract from the minutes of the meeting, to all the corporate functions and bodies of the company to which such decisions are relevant within 3 working days following the date of the meeting.

### Cap 3. Duties and responsibilities

**Art. 6.** Duties and responsibilities

**6.1.** The Audit Committee has the following duties and responsibilities:

The fields of financial audit and financial reporting

- a) It shall submit to the Board of Directors the proposal to appoint and/or dismiss/replace the external financial auditor and it shall also propose the terms and conditions of their remuneration;
- b) It shall monitor the independence of the external financial auditor and supervise the external financial auditor;
- c) It shall provide its opinions on the scope of the financial audit and the frequency of the audit missions;

- d) It shall analyze the individual and/or consolidated annual financial statements of the company and the proposed profit distribution, for their approval by the Board of Directors;
- e) It shall receive and analyze the reports of the external financial auditors;
- f) It shall oversee the work of the external financial auditor of the company and the financial reporting process
- g) within the company and it shall make recommendations to the Board of Directors;
- h) Following an active dialogue with the external auditor, it shall review any disclosed relationships and services provided by the external financial auditor that may have an impact on their objectivity, and it shall make appropriate recommendations to the Board of Directors.

#### The field of the internal audit

- a) It shall check whether the executive directors take the corrective measures necessary to address the shortcomings identified in the field of internal control, as well as other issues identified by the external auditor;
- b) It shall approve the company's annual audit plan, where applicable, and the resources necessary for this activity, and it shall make recommendations for improving internal audit work;
- c) It shall recommend the approval of the annual audit plan to the Board of Directors;
- d) It shall analyze the importance of the recommendations made in the external audit reports and it shall issue opinions and recommendations in cases where the views of the external auditors and of the executive directors of the company are different;

#### Other fields

- a) It shall review the company's work related to conflicts of interest;
- b) It may issue an opinion on any transaction of the company with its related parties that amounts to at least 5% of the company's net assets (as mentioned in the most recent audited financial statements);

**6.2.** In order to adequately carry out its duties and responsibilities, the company, acting through its chief financial officer or chief executive officer, is required to provide the members of the Audit Committee with access to any relevant information or records relating to the company.

#### **Art. 7.** Reporting

**7.1.** The financial auditor of the company is required to report to the Audit Committee on any key issues arising from the audit mission and, in particular, on any significant shortcomings of the internal control system related to the financial reporting process.

**7.2.** The Audit Committee shall regularly report to the Board of Directors on its work.