



Solutions30

Solutions for New Technologies

AUDIT, RISK AND COMPLIANCE COMMITTEE GOVERNANCE CHARTER

Entered into force on 23 April 2019, as amended on 3 April 2024 and 9 July 2026

Pursuant to the Supervisory Board Charter and more particularly clause 4.5. (*Supervisory Board Committees*), the Supervisory Board shall establish dedicated sub-committee(s) in order to assist the Supervisory Board in carrying out its duties in the specific areas. The Supervisory Board today consists of four members.

In this context, the Supervisory Board shall establish the Audit, Risk and Compliance Committee (as defined below) as the only standing sub-committee, aimed at assisting the Supervisory Board with respect to financial administration and accounting, internal risk management and control systems, Governance, Risk and Compliance (**GRC**) topics, internal and external auditors. Matters relating to nominations and remuneration, and to strategy and ESG, shall be managed by the Supervisory Board as a whole.

For the purposes of this Charter, Solutions 30 SE and/or its subsidiaries shall be referred to as the **Company** or the **Group**, if applicable.

1. PURPOSE AND POWERS

- 1.1. The Supervisory Board creates an audit, risk and compliance committee (the **Audit, Risk and Compliance Committee**) having the responsibilities and powers set forth in this charter (the **Audit, Risk and Compliance Committee Charter**).
- 1.2. The main purpose of the Audit, Risk and Compliance Committee is to assist the Supervisory Board in supervising and monitoring the Management Board of the Company by overseeing, advising and preparing decisions on the following matters:
 - 1.2.1.compliance by the Company with applicable laws and regulations;
 - 1.2.2.Company's financial information and financial reporting;
 - 1.2.3.review of the internal control and risk management systems;
 - 1.2.4.monitor compliance by the Company with GRC policies and procedures;
 - 1.2.5.performance of external control and supervision of activities of the Company's external auditor, and
 - 1.2.6.promoting sound risk management practices, (legal and regulatory compliance), and safeguarding the organization's reputation and integrity.
- 1.3. These tasks are provided as a general guide with the understanding that the Audit, Risk and Compliance Committee may carry out additional tasks and adopt additional policies and procedures as may be appropriate in light of changing business, legislative, regulatory, legal or other conditions. The Audit, Risk and Compliance Committee shall also carry out any other responsibilities and duties delegated to it by the Supervisory Board from time to time.
- 1.4. The Audit, Risk and Compliance Committee shall act within the limits of powers exercisable by the Supervisory Board as a whole and it may only exercise such powers that are expressly attributed or delegated to it by the Supervisory Board of the Company.

- 1.5. The Audit, Risk and Compliance Committee may delegate any of its responsibilities to one or more persons that it designates.

2. DUTIES AND RESPONSIBILITIES

- 2.1. The duties and responsibilities of the Audit Committee with respect to regulatory and legal matters shall include the following:

- 2.1.1.to supervise compliance by the Company with applicable laws and regulations;

- 2.1.2.to supervise the Company's compliance with the Company's GRC policies and processes, any ethic programs, code of conduct, internal charters and corporate governance rules and more generally with any requirements and restrictions under applicable stock exchange licenses, declarations and other regulatory approvals, and

- 2.1.3.to review high risk reports from the Company's regulators and external advisors.

- 2.2. The duties and responsibilities of the Audit, Risk and Compliance Committee with respect to the Company's financial reporting and financial communication matters shall include the following:

- 2.2.1.to review and discuss the Company's financial statements and other periodic financial reports to be submitted to the Supervisory Board and, in particular, to verify the conditions under which they are prepared and to ensure the relevance and consistency of the accounting principles and methods applied;

- 2.2.2.to consider the choice of the accounting principles and rules used for the preparation of the Company's financial statements;

- 2.2.3.to consider and discuss the solvency of the Company and to ensure the compliance by the Company with the applicable capital requirements;

- 2.2.4.to supervise the significant financial reporting issues relevant to the Company;

- 2.2.5.to examine and discuss changes in the Company's tax and accounting policies and practices;

- 2.2.6.to review major litigation in which the Company is involved;

- 2.2.7.to examine the risks and major financial transactions having significant financial impact on the Company and, in particular, those through which a conflict of interest may have occurred, as well as the Company's off-balance sheet commitments;

- 2.2.8.to examine the reports on the related parties' transactions

- 2.2.9.to review the Company's annual financial report; and

- 2.2.10.to discuss and evaluate the level of transparency and accuracy of the Company's reporting of ESG performance to stakeholders, including investors, through channels such as sustainability reports, annual reports, and investor presentations.

2.3. The duties and responsibilities of the Audit, Risk and Compliance Committee with respect to the Company's compliance, internal control and risk management shall include the following:

- 2.3.1. to discuss and evaluate the Company's policies on risk assessment and risk management, internal control procedures, professional ethics, including the procedures used for the preparation and processing of accounting and financial information, as well as to examine the consistency and effectiveness of mechanisms implemented for such procedures and policies;
- 2.3.2. to discuss with the Management Board the Company's major financial risk exposures, the financial reporting issues and the steps taken by the Management Board to monitor and handle such exposures and issues;
- 2.3.3. to monitor compliance of the Company with industry standards, and internal policies;
- 2.3.4. to review and assess the effectiveness of the organization's compliance program, including compliance training, monitoring, and reporting mechanisms;
- 2.3.5. to discuss the investigations of potential compliance breaches and ensure appropriate remedial actions are taken by the Company.
- 2.3.6. to collaborate closely with the Company's compliance and internal audit departments and to address the reports of the Company in case a material fact of fraud or non-compliance occurs.

2.4. The duties and responsibilities of the Audit, Risk and Compliance Committee with respect to the Company's external control and audit shall include the following:

- 2.4.1. to make recommendations to the general meeting of the shareholders with respect to the appointment of the Company's external auditor;
- 2.4.2. to oversee the work of the independent auditor in preparing or issuing an audit report or performing other audit, to evaluate the independence and performance of the external auditor, his remuneration and non-audit services provided to the Company, if any;
- 2.4.3. to review with the independent auditor any audit problems or difficulties encountered during the course of the audit work; and
- 2.4.4. to ensure compliance of the Company with the recommendations and observations of the external auditor.

3. COMPOSITION, APPOINTMENT AND REVOCATION OF MEMBERS

- 3.1. The Audit Committee consists of at least two (2) and maximum five (5) members appointed or, as a case may be, reappointed annually by and among the members of the Supervisory Board.

- 3.2. For the avoidance of doubt, only Supervisory Board members may be members of the Audit, Risk and Compliance Committee and for the duration determined by the Supervisory Board, subject to reappointment.
- 3.3. At least one (1) member of the Audit, Risk and Compliance Committee shall have the relevant knowledge and experience in financial reporting and accounting for listed companies or large companies.
- 3.4. At least one (1) member of the Audit, Risk and Compliance Committee shall have relevant knowledge and an experience of compliance and risk management for listed companies or large companies.
- 3.5. Without prejudice to the rules and procedures set out in the Supervisory Board Charter or in the Company's Articles of Association, at least half of the members composing the Audit, Risk and Compliance Committee should be independent members of the Supervisory Board.
- 3.6. A member of the Audit Committee shall serve until such member's successor is duly elected and qualified or until such member's earlier resignation or removal. The members of the Audit, Risk and Compliance Committee may be removed at any time without cause by a majority vote of the Supervisory Board.
- 3.7. The Chair of the Supervisory Board may, but is not required to, be member of the Audit, Risk and Compliance Committee.
- 3.8. The composition of the Audit, Risk and Compliance Committee may be modified by the Supervisory Board at the request of the Chair of the Supervisory Board, and in any event must be modified in the event of a change in the general composition of the Supervisory Board.
- 3.9. The members of the Audit, Risk and Compliance Committee may be offered an introduction and training programme to provide them with the necessary information and training at their request.

4. CHAIR

- 4.1. The Supervisory Board shall appoint one (1) of the members of the Audit, Risk and Compliance Committee as chair of the Audit, Risk and Compliance Committee and may appoint a vice-chair of the Audit, Risk and Compliance Committee.
- 4.2. The chairperson of the Audit, Risk and Compliance Committee shall be primarily responsible for the proper functioning of the Audit, Risk and Compliance Committee. The chairperson of the Audit, Risk and Compliance Committee shall act as the spokesman of the said committee and shall be the main contact for the Supervisory Board.

5. MEETINGS

- 5.1. The Audit, Risk and Compliance Committee shall meet at least twice a year or whenever any of its members requests a meeting.

- 5.2. The Audit, Risk and Compliance Committee may agree in advance on the annual schedule of its meetings and the principal items to be discussed at these meetings.
- 5.3. The Audit, Risk and Compliance Committee shall be convened by its chair or by any two (2) members of the Audit, Risk and Compliance Committee who shall set the agenda or main purpose of the meeting. Such agenda, together with any explanatory notes and related documents for the meeting, shall be sent to all members of the Audit, Risk and Compliance Committee in advance.
- 5.4. The convening notices may be communicated to the members of the Audit, Risk and Compliance Committee by any means (including by electronic means of communication) and at least five (5) business days before the meeting, unless such prior convening notice is waived by all the members of the Audit, Risk and Compliance Committee.
- 5.5. Each member of the Audit, Risk and Compliance Committee may request the chair of the Audit, Risk and Compliance Committee to add one or more items on the agenda, within the limits of the powers conferred to the Audit, Risk and Compliance Committee.
- 5.6. The meetings of the Audit, Risk and Compliance Committee shall be generally held in the registered office of the Company, but may also take place elsewhere. Such meetings may be held – in descending order of preference and at the chair’s discretion - by videoconference, telephone or any other electronic means of communication, provided that all participants can be identified and hear each other simultaneously.
- 5.7. The meetings of the Audit, Risk and Compliance Committee are validly held if at least half of the members of the Audit, Risk and Compliance Committee are present and, in case there is an odd number of members, if the majority of the members are present.
- 5.8. The decisions, opinions and recommendations of the Audit, Risk and Compliance Committee are validly taken or issued to the Supervisory Board if adopted by the majority of the members of the Audit, Risk and Compliance Committee present or represented at the meeting.
- 5.9. Any member of the Supervisory Board who is not a member of the Audit, Risk and Compliance Committee may attend meetings of the Audit, Risk and Compliance Committee but may not vote at such meeting and shall not be entitled to receive any remuneration.
- 5.10 The members of the Management Board, the senior management, the internal and external auditor(s) and any other officers, consultants and professional advisors may attend meetings of the Audit, Risk and Compliance Committee upon request of the chairperson of the Audit, Risk and Compliance Committee.
- 5.11 The Audit, Risk and Compliance Committee may also exclude from its meetings any person it deems appropriate in order to carry out its responsibilities. In particular, the Audit, Risk and Compliance Committee will hold at least one meeting a year with the Company auditors without the presence of the Management Board.

6. MINUTES OF THE MEETINGS

- 6.1. Minutes must be drawn up for each meeting of the Audit, Risk and Compliance Committee.
- 6.2. The chairperson of the Audit, Risk and Compliance Committee shall designate a secretary at the meeting who will be responsible for drawing up minutes and sending them upon instruction by the chairperson of the Audit, Risk and Compliance Committee to each member of the Audit, Risk and Compliance Committee after the meeting, and, upon signature of the chairman of the Audit, Risk and Compliance Committee, to the members of the Supervisory Board.
- 6.3. To the extent possible, the meetings of the Audit, Risk and Compliance Committee must be held in English and the minutes of such meetings must be drawn up in English.

7. REPORTING TO THE SUPERVISORY BOARD

- 7.1. The Audit, Risk and Compliance Committee directly reports on its activities to the Supervisory Board.
- 7.2. The chairperson of the Audit, Risk and Compliance Committee shall report orally in each Supervisory Board meeting on the main activities and provide further information on the outcome of the discussions of the Audit, Risk and Compliance Committee following the last Supervisory Board meeting.
- 7.3. Following meetings of the Audit, Risk and Compliance Committee or in any other cases provided for in this Audit, Risk and Compliance Committee Charter, the Audit, Risk and Compliance Committee shall prepare a report for the Supervisory Board, when requested, with respect to (i) any matters that are relevant to the Audit, Risk and Compliance Committee's discharge of its responsibilities and (ii) with respect to such recommendations as the Audit Committee may deem appropriate.
- 7.4. The minutes and reports, if applicable, of the meetings of the Audit, Risk and Compliance Committee shall be circulated as soon as possible after any of its meetings among all members of the Supervisory Board.
- 7.5. Each Supervisory Board member shall have unrestricted access to all records of the Audit, Risk and Compliance Committee.

8. REMUNERATION OF MEMBERS

- 8.1. In addition to the provisions contained under article 6.2 of the Charter of the Supervisory Board, members of the Audit, Risk and Compliance Committee shall be entitled to an additional remuneration which shall be construed in accordance with the Company's remuneration policy as stipulated in article 6.2 of the Supervisory Board Charter.

- 8.2. In this case, this means that any member of the Audit, Risk and Compliance Committee, in addition to the remuneration as member of the Supervisory Board shall receive a supplementary remuneration comprised of an annual fee, which may vary depending on the role and responsibilities of the member, including chairing the Audit, Risk and Compliance Committee, as well as on the attendance rate in the meetings of the Audit, Risk and Compliance Committee.

9. INFORMATION AND INDEPENDENT ADVICE

- 9.1. The Audit, Risk and Compliance Committee is authorised to seek the information that it requires from any member of the Management Board or Supervisory Board or any employee of the Company.
- 9.2. The Audit, Risk and Compliance Committee shall be empowered to investigate any matter brought to its attention with full access to all Company's books, records and personnel.
- 9.3. The Audit, Risk and Compliance Committee is authorised to obtain outside legal and other professional advice from special counsel or outside experts, when necessary or appropriate.

10. MISCELLANEOUS

- 10.1. This Audit, Risk and Compliance Committee Charter is prepared on the basis of the Articles of Association and the Supervisory Board Charter of the Company.
- 10.2. The Audit, Risk and Compliance Committee shall, as often as it deems necessary, review and evaluate the performance of its members, including by reviewing the compliance of the Audit, Risk and Compliance Committee with this Audit, Risk and Compliance Committee Charter.
- 10.3. In addition, the Audit, Risk and Compliance Committee shall, as often as it deems necessary, review and reassess the adequacy of this Audit, Risk and Compliance Committee Charter and recommend to the Supervisory Board any improvements that the Audit, Risk and Compliance Committee considers necessary or valuable. The Audit, Risk and Compliance Committee shall conduct such evaluations and reviews in such manner as it deems appropriate.
- 10.4. To the extent possible and when non contradictory with the rules set out in this Audit, Risk and Compliance Committee Charter, the rules set out in the Supervisory Board Charter shall apply to the Audit, Risk and Compliance Committee.

11. GOVERNING LAW AND JURISDICTION

This Audit, Risk and Compliance Committee Charter being an integral part of the Supervisory Board Charter, it shall be governed by and construed in accordance with the laws of Luxembourg. The courts of Luxembourg shall have exclusive jurisdiction to settle any dispute arising from or in connection with

this Audit, Risk and Compliance Committee Charter (including any dispute regarding the existence, validity or termination of this Audit, Risk and Compliance Committee Charter).

12. EFFECTIVE DATE

This version of the Audit, Risk and Compliance Committee Charter has been approved by the Supervisory Board and came into force as of 9 July 2026.