



**Convenience Translation**

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The text decisive for the Internal Rules for the Supervisory Board of Berentzen-Gruppe Aktiengesellschaft is the one written in the German language.

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# Internal Rules for the Supervisory Board of Berentzen-Gruppe Aktiengesellschaft

Haselünne (Emsland)

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Version of December 8, 2022



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### **Internal Rules for the Supervisory Board of Berentzen-Gruppe Aktiengesellschaft**

The Supervisory Board of Berentzen-Gruppe Aktiengesellschaft hereby adopts the following Internal Rules on the basis of Section 12 of the Articles of Association of Berentzen-Gruppe Aktiengesellschaft (referred to hereinafter as the “Company”) in the version of July 2, 2020.

#### **Section 1           General provisions**

- (1)       The Supervisory Board is required to monitor and advise the Executive Board in the management of the Company and its Group companies (Section 18 AktG [German Stock Corporation Act]; collectively referred to hereinafter as the “Enterprise”). The monitoring and advisory activity must particularly also cover sustainability issues. It must be involved in decisions of fundamental significance for the Enterprise. Furthermore, the Supervisory Board must promote the goals of the Enterprise.
- (2)       The Supervisory Board and its members will perform their work in accordance with the provisions of law, the Articles of Association, the Codes of Conduct of the Berentzen Group, these Internal Rules, and supplemental decisions of the Supervisory Board. The Supervisory Board, its committees, and its members will comply with the recommendations relevant to them as set forth in the “Government Commission on the German Corporate Governance Code” published in the official part of the Federal Gazette to the extent that it is stated in the respectively current Declaration on the German Corporate Governance Code pursuant to Section 161 AktG that these recommendations are complied with. Members of the Supervisory Board have the same rights and duties unless otherwise provided for in the law, Articles of Association, or these Internal Rules; they are not obligated to carry out directions.
- (3)       The Supervisory Board and Executive Board will work together with trust and confidence in each other for the good of the Enterprise. The Executive Board will discuss and agree with the Supervisory Board on the strategic orientation of the Enterprise.
- (4)       Informing the Supervisory Board is the task of the Executive Board. For its part, however, the Supervisory Board must ensure that it is adequately informed. The Supervisory Board will see to it that the Executive Board informs the Supervisory Board on a regular, timely, and thorough basis regarding all matters of relevance for the Enterprise, specifically including but not limited to strategy, planning including sustainability-related goals, business development, risk, risk management, and compliance, and furthermore that it addresses deviations in the course of business from established plans and goals and provides the reasons.
- (5)       When constituting the Executive Board, the Supervisory Board shall pay attention to diversity and the concrete goals and diversity principle it has established for that purpose.
- (6)       Together with the Executive Board, the Supervisory Board will ensure long-term planning for succession in management of the Company.



- (7) The Supervisory Board will regularly evaluate how effectively the Supervisory Board as a whole and its committees fulfill their responsibilities.
- (8) The Supervisory Board and Executive Board will annually report on the corporate governance of the Company and the Group in the (Group) declaration on corporate governance (Sections 315d, 289f HGB [German Commercial Code]).

## **Section 2 Election of the Supervisory Board chairman and his deputy**

- (1) Immediately following the annual general meeting in which the members of the Supervisory Board are elected pursuant to Section 8 (2) of the Articles of Association, the Supervisory Board will elect a chairman and his deputy from among its members in a meeting held without being called separately (constitutive meeting). The oldest member of the Supervisory Board (by age) shall preside over the vote.
- (2) The election is for the term of the Supervisory Board member so elected. If the Supervisory Board chairman or his deputy leaves the Supervisory Board early, a new election must promptly be held for the remaining term of the departing member.

## **Section 3 Responsibilities and authorities of the Supervisory Board chairman**

- (1) The chairman of the Supervisory Board coordinates work on the Supervisory Board, conducts its meetings, and represents the interests of the Supervisory Board outwardly.
- (2) The chairman of the Supervisory Board holds meetings with investors to a reasonable extent, regarding topics specific to the Supervisory Board.
- (3) The chairman of the Supervisory Board will maintain regular contact with the Executive Board, particularly with the chairman or spokesman of the Executive Board, discussing matters of strategy, business development, risk, risk management, and compliance in the Enterprise. The chairman of the Supervisory Board will notify the Supervisory Board regarding discussions with the Executive Board.
- (4) The chairman of the Supervisory Board will promptly be informed by the Executive Board, as a rule by its chairman or spokesman, concerning important events of special significance for evaluating the position and development of the Enterprise and for its management. The chairman of the Supervisory Board will then notify the Supervisory Board, calling a special Supervisory Board meeting if necessary.
- (5) Each member of the Supervisory Board has the right to be informed of the Executive Board's reports to the Supervisory Board. If the Executive Board's reports were delivered in writing or otherwise in text form, they will be delivered or otherwise transmitted to the members of the Supervisory Board unless the Supervisory Board has



decided otherwise, particularly to deliver or transmit such materials exclusively to the members of a Supervisory Board committee.

#### **Section 4 Absence of the Supervisory Board chairman**

- (1) If the chairman of the Supervisory Board is prevented from performing his responsibilities, his deputy will perform them in his stead. In this case the deputy has the rights and obligations of the Supervisory Board chairman.
- (2) In the event of his foreseeable absence, the Supervisory Board chairman will ensure that his deputy is thoroughly informed in a timely manner of the responsibilities to be performed.
- (3) If the Supervisory Board chairman is unable to perform his responsibility under Section 18 (1) of the Articles of Association of presiding over an annual general meeting, the Supervisory Board will pass a resolution appointing another Supervisory Board member or a third party to preside over the annual general meeting.

#### **Section 5 Performing the office of Supervisory Board member; conflicts of interest**

- (1) As far as they are able, members of the Supervisory Board must attend all meetings of the Supervisory Board and committees they sit on.
- (2) Each member of the Supervisory Board will be mindful to have sufficient time available to perform his responsibilities as a member of the Supervisory Board.
- (3) Each member of the Supervisory Board is required to act in the interest of the Enterprise. When making decisions he is not permitted to pursue personal interests nor to use business opportunities for himself which the Enterprise is entitled to.
- (4) Each member of the Supervisory Board must promptly disclose conflicts of interest to the Supervisory Board chairman. In its report to the annual general meeting the Supervisory Board will provide information on conflicts of interest that have arisen and how they were handled.
- (5) If unavoidable conflicts of interest arise in the course of performing the office, to protect the Company's interests the Supervisory Board member in question must abstain from debating and voting on matters leading to his personal conflict of interest and, in case of a substantial conflict of interest that is not temporary, he must resign his office.
- (6) Contracts for work or services between the Company or one of its Group companies and a Supervisory Board member or related individuals within the meaning of Section 111a (1) sentence 2 AktG must be approved by the Supervisory Board.



- (7) The members of the Supervisory Board must provide all necessary information to the Supervisory Board chairman for preparing to file the Declaration on the German Corporate Governance Code pursuant to Section 161 AktG and for preparing to file the (Group) declaration on corporate governance (Sections 289f, 315d HGB).

#### **Section 6 Due diligence and responsibility; duty of confidentiality**

- (1) Members of the Supervisory Board must exercise the diligence required for proper and conscientious fulfillment of the Supervisory Board's duties, particularly the oversight duty.
- (2) Each member of the Supervisory Board is required to maintain confidentiality regarding any and all confidential information and secrets of the Enterprise (specifically including but not limited to business and operating secrets) he learns of through his work on the Supervisory Board. This continues in effect even after the end of the Supervisory Board member's term of office. All confidential documents must be returned to the chairman of the Supervisory Board on request at the end of the term of office.
- (3) All members of the Supervisory Board will see to it that any third parties they employ in the course of performing their office comply with the duty of confidentiality in the same manner.

#### **Section 7 Resignation**

Any member of the Supervisory Board can resign his office even absent good cause in a written statement to the chairman of the Supervisory Board and to the Executive Board. Three months' notice must be given; the Supervisory Board member will remain in office until the end of this notice period. Resignation for good cause is valid and effective even without an advance-notice period.

#### **Section 8 Meetings**

- (1) The Supervisory Board must meet at least once each calendar quarter (regular Supervisory Board meetings). Otherwise, the meetings of the Supervisory Board and to elect the Supervisory Board chairman and his deputy (Section 9 (1) of the Articles of Association and Section 2 (1) of these Internal Rules) are held as needed or in application of Section 110 (1) and (2) AktG (special Supervisory Board meetings). The times of the meetings should be coordinated in such a way that as many Supervisory Board members as possible can attend the meeting. The time of the regular Supervisory Board meetings should be scheduled in advance for one business year at a time.
- (2) Supervisory Board meetings are generally held as in-person meetings. The chairman of the Supervisory Board can direct that meetings of the Supervisory Board can also be held by videoconference or that, in case of justified exceptions, individual Supervisory Board members can also participate in a Supervisory Board meeting by telephone or videoconference.



- (3) The meetings of the Supervisory Board are held at the location of the Company's registered office or another meeting location indicated in the convocation. The location of the meeting is chosen by the chairman of the Supervisory Board.
- (4) The meetings of the Supervisory Board are convened by the chairman or, in the event the chairman is unable to attend, by the deputy chairman with notice of two weeks. Meetings may be convened in writing, by fax or using electronic means of communication (particularly email). In calculating the period of notice, the day on which the notice is sent and the day of the meeting are not counted. In urgent cases, the chairman is permitted to shorten the notice period. The time and location of the meeting and the agenda items must be provided in the convocation; the announcement does not need to include proposed resolutions on the individual agenda items.
- (5) Documents (at a minimum, all proposed resolutions) should be sent to the members of the Supervisory Board for preparation prior to the meeting. In any case, the documents for the meeting should be sent in a timely manner such that the members of the Supervisory Board have sufficient time to prepare for the meeting, as far as possible. Not sending the proposed resolutions is possible as an exception if this is necessary for special reasons.
- (6) The chairman of the Supervisory Board can cancel or postpone an announced meeting before it is opened, to the extent permitted by law. Once a meeting has been opened, he can temporarily interrupt or adjourn it to the extent permitted by law. The Supervisory Board decides on the adjournment on the motion of a member.
- (7) The chairman of the Supervisory Board presides over the meeting. He determines the order in which the items on the agenda are dealt with.
- (8) Persons who are not on the Supervisory Board can participate in meetings of the Supervisory Board and its committees in the place of Supervisory Board members who are unable to attend if the latter have so authorized them in text form.
- (9) As a general rule the members of the Executive Board participate in the meetings of the Supervisory Board unless the chairman of the Supervisory Board rules otherwise. The Supervisory Board decides the matter on the motion of one of its members. Irrespective of the foregoing, the Supervisory Board shall also meet without the participation of the Executive Board on a regular basis. Members of the Executive Board shall not participate in meetings in which the financial auditor participates as an expert unless the Supervisory Board considers the participation of Executive Board members to be necessary.
- (10) The chairman of the Supervisory Board uses his best judgment to decide regarding calling in experts and informants for the discussion of individual items on the agenda. The Supervisory Board decides the matter on the motion of one of its members. The financial auditor must participate in the proceedings of the Supervisory Board or the Finance and Audit Committee regarding the documents required by Section 171 (1) sentence 1 AktG, and must report on the major results of his audit.



## Section 9 Resolutions

- (1) The chairman of the Supervisory Board must provide proposed resolutions on individual items of the agenda as early as possible prior to a meeting.
- (2) The chairman determines the order and manner of voting. He presides over the votes.
- (3) If an agenda item was not properly announced, it can be voted on only if no member of the Supervisory Board objects. In this case absent members of the Supervisory Board must be given an opportunity to object to the vote or to cast their vote in writing within a reasonable period of time set by the chairman. The resolution does not become effective unless and until the absent members of the Supervisory Board do not object within the period allowed. It must be expressly noted in the minutes that the vote was taken without proper announcement.
- (4) It is not necessary to provide the agenda and identify the items to be voted on for the resolutions to be adopted in the constitutive meeting (Section 9 (1) of the Articles of Association, Section 2 (1) of these Internal Rules) concerning election of the Supervisory Board chairman and his deputy and concerning the creation of committees and assigning their seats.
- (5) Supervisory Board resolutions are generally adopted at in-person meetings. If the meeting is held in the form of a videoconference at the direction of the Supervisory Board chairman or if individual Supervisory Board members participate in a meeting of the Supervisory Board by telephone or videoconference in justified exceptions, the Supervisory Board resolution can also be adopted by videoconference and the votes of individual Supervisory Board members can be cast by telephone or video transmission.
- (6) Outside of meetings, votes on proposed resolutions can be submitted verbally, by telephone, in writing, by fax or using electronic means of communication (particularly email) by order of the chairman. Such resolutions shall be recorded by the chairman in writing and distributed to all members. The provisions in subsections (7) to (9) apply accordingly for votes taken outside of meetings.
- (7) The Supervisory Board has a quorum if at least four members of the Supervisory Board participate in the vote. A member participates in the vote even by abstaining.
- (8) Absent members of the Supervisory Board can participate in resolutions of the Supervisory Board by having their written votes delivered by other members of the Supervisory Board or by persons who do not belong to the Supervisory Board if the latter are authorized to participate in the meeting pursuant to (Section 11 (4) the Articles of Association, Section 8 (8) of these Internal Rules).





- (9) Resolutions of the Supervisory Board are adopted by a simple majority of votes cast, unless a contrary mandatory provision of law applies. An abstention is not considered a vote cast. For elections, a relative majority is sufficient. In case of a tie, the Supervisory Board chairman's vote determines the outcome; this also applies for elections. If the Supervisory Board chairman does not participate in the vote, his deputy's vote determines the outcome in case of a tie.

#### **Section 10      Minutes**

- (1) Minutes must be kept of the proceedings and resolutions of the Supervisory Board; they must be signed by the chairman of the Supervisory Board. The minutes must promptly be sent to each member of the Supervisory Board and approved by resolution of the Supervisory Board at the start of the next Supervisory Board meeting.
- (2) The minutes of the meetings must indicate the location and date of the meeting, the form of the meeting, participants, items on the agenda, the essential content of proceedings, and the resolutions of the Supervisory Board. If differences of opinion on individual agenda items are expressed in the Supervisory Board meeting, the minutes must be worded in such a way that this is shown in the presentation of the essential content of proceedings.
- (3) Resolutions adopted outside of meetings must be included in the minutes of the next meeting of the Supervisory Board.
- (4) Each member of the Supervisory Board can request and require that his vote or his objection to a Supervisory Board resolution be recorded.
- (5) The chairman of the Supervisory Board can appoint a recording secretary. A person who is not a member of the Supervisory Board can also be appointed recording secretary. If the recording secretary is not a member of the Supervisory Board, he must be required to maintain confidentiality.

#### **Section 11      Creation of committees**

- (1) The Supervisory Board is required to establish an Audit Committee (Finance and Audit Committee) composed of at least three members of the Supervisory Board.
- (2) Within the bounds of legal regulations and the Articles of Association, the Supervisory Board can create additional committees consisting of at least three members of the Supervisory Board.
- (3) Committee members must be elected from among the Supervisory Board's members in conformance with the legal regulations, the Articles of Association, and these Internal Rules. The requirements of Section 107 (4) AktG in conjunction with Section 100 (5) AktG must particularly be observed with respect to the composition of the Finance and Audit Committee and its members; Section 1 (2) sentence 2 applies accordingly with respect to further recommendations in this regard by the "Government Commission on the German Corporate Governance Code."
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- (4) Each committee is presided over by a chairman who (unless otherwise provided for by the applicable legal provisions, the Articles of Association, or these Internal Rules) is elected by the Supervisory Board.
- (5) The committee chairman can call in Supervisory Board members who are not on the committee in an advisory capacity.
- (6) Supervisory Board members who are not on the committee can attend meetings of the committee unless the chairman of the Supervisory Board specifies otherwise. If Supervisory Board members who are not on the committee are accordingly permitted to attend the committee meeting, they can also view the meeting documents and minutes; no summons is required.
- (7) The various committee chairmen will regularly report to the Supervisory Board concerning the work and results of deliberations in the committees.
- (8) If a member leaves a committee, the Supervisory Board must elect a successor.

#### **Section 12 Personnel Committee, Nominating Committee**

- (1) The Supervisory Board shall establish from among its members a Personnel Committee as a standing committee, which, insofar as it is composed of Supervisory Board members representing the shareholders, is also the Nominating Committee within the meaning of the German Corporate Governance Code.
- (2) At least three members of the Supervisory Board must belong to the Personnel Committee, including the Supervisory Board chairman and his deputy.
- (3) The chairman of the Supervisory Board presides over the committee.
- (4) Responsibility for preparing resolutions by the Supervisory Board in the following matters is assigned to the Personnel Committee:
  - 1. Appointing and dismissing members of the Executive Board, including long-term succession planning for the Executive Board within the meaning of Section 1 (6), observing Section 1 (5);
  - 2. Defining, implementing, and reviewing the compensation system for members of the Executive Board (Section 87a AktG), including the compensation structure and evaluating the ordinariness and reasonableness of the individual Executive Board members' total compensation;
  - 3. Submission to the annual general meeting regarding approval of the compensation system for Executive Board members (Section 120a (1) to (3) AktG);



4. Submission to the annual general meeting regarding resolution concerning the Supervisory Board members' compensation (Section 113 (3) AktG);
  5. Submission to the annual general meeting regarding approval of the compensation report (Section 120a (4) AktG);
  6. Other resolutions by the Supervisory Board in matters pertaining to the Executive Board.
- (5) The Supervisory Board assigns responsibility for adopting resolutions in the following matters to the Personnel Committee:
1. Concluding, modifying, and terminating contracts with Executive Board members, specifically including but not limited to their employment contracts. This does not apply to resolutions on setting total compensation for an individual Executive Board member pursuant to Section 87 (1) AktG or on reducing compensation and benefits pursuant to Section 87 (2) sentences 1 and 2 AktG; such resolutions are the sole responsibility of the Supervisory Board under Section 107 (3) sentence 7 AktG, and must be prepared by the Personnel Committee;
  2. Approval of transactions between the Company or any of its Group companies (Section 18 AktG) and an Executive Board member or related person within the meaning of Section 111a (1) sentence 2 AktG if their usual market value exceeds €10,000 individually;
  3. Performing other legal transactions vis-à-vis the Executive Board pursuant to Section 112 AktG;
  4. Approval of activities by Executive Board members pursuant to Section 88 AktG and approval of secondary activities by Executive Board members within the meaning of the German Corporate Governance Code, particularly accepting seats on supervisory boards outside the Group. This does not apply to resolutions concerning the crediting of compensation when accepting seats on supervisory boards within or outside the Group; Section 12 (5) item 1 sentence 2 applies accordingly in this regard;
  5. Extending loans within the meaning of Sections 89 and 115 AktG;
  6. Approving the conclusion, extension, modification, or early termination (not performed by the other party) of contracts with Supervisory Board members or related persons within the meaning of Section 111a (1) sentence 2 AktG by analogy with Section 114 AktG and Section 5 (6) of these Internal Rules.
- (6) The reservation of approval by the Supervisory Board pursuant to Section 111b AktG for transactions between the Company and related persons within the meaning of Sections 107 and 111a to 111c shall remain unaffected by Section 12 (4) and (5); dealing with and adopting resolutions on such matters is the sole responsibility of the Supervisory Board.
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- (7) The Personnel Committee can call in outside or internal advisors at its discretion, particularly compensation experts, to perform its responsibilities. When calling in outside compensation experts, attention must be paid to their independence from the Executive Board and the Enterprise.
- (8) The Personnel Committee is simultaneously the Nominating Committee within the meaning of the German Corporate Governance Code. Where the Personnel Committee acts as the Nominating Committee, it consists solely of committee members representing shareholders. The Nominating Committee nominates suitable candidates to the Supervisory Board for its recommendations to the annual general meeting for election to the Supervisory Board as shareholder representatives. In particular, it should prepare and review candidate qualification profiles, carefully observe which personalities come into consideration as candidates, and optimize the selection of candidates in a structured and transparent decision-making process. In the course of these activities the Nominating Committee must comply with the requirements of law, the Articles of Association, and these Internal Rules; moreover, it must comply with the applicable principles and recommendations named in the German Corporate Governance Code, the qualification profile prepared by the Supervisory Board, the concrete goals defined by the Supervisory Board, and the diversity principle for the composition of the Supervisory Board. The Nominating Committee is a preparatory committee; it cannot adopt resolutions for the Supervisory Board.

### **Section 13 Finance and Audit Committee**

- (1) At least three members of the Supervisory Board must belong to the Finance and Audit Committee, including the Supervisory Board chairman.
- (2) A Supervisory Board member representing shareholders presides over the committee.
- (3) The Finance and Audit Committee particularly concerns itself with:
1. Auditing the financial reporting, specifically including but not limited to:
    - a) Preparing the Supervisory Board meeting that resolves to approve the Company's annual and consolidated financial statements (balance sheet meeting) by a preliminary audit of the annual and consolidated financial statements and the management report and Group management report, including the Company's Sustainability Report (non-financial statement in the [Group] management report or separate non-financial [Group] report within the meaning of Sections 315b, 315c, 289b, 289c HGB, or corresponding voluntary reporting), discussion of those and (if there has been an audit of financial statements or a review) of the reports on the auditing thereof with the financial auditor, and preliminary examination of the recommendations for appropriation of net profit. Section 8 (10) sentence 3 applies accordingly;
    - b) Auditing financial information during the year, discussing it and (if an audit was performed) discussing the reports on the audit thereof with the financial auditor;



2. Monitoring the reporting process. The Finance and Audit Committee can present recommendations or proposals to ensure the integrity of the financial reporting process;
3. The effectiveness of the internal control system, which also covers sustainability-related targets, the risk management system including the compliance management system, and the internal auditing system;
4. Auditing the financial statements, in particular:
  - a) Selection of the financial auditor. The Finance and Audit Committee is responsible for issuing a recommendation to the Supervisory Board for its proposal to the annual general meeting on selection of the financial auditor, observing Art. 16 (2) paragraph 3 of Regulation (EU) No. 537/2014 of April 16, 2014, regarding specific requirements for auditing the financial statements of public-interest entities (EU Regulation). If the maximum term of the audit engagement has been reached under Art. 17 (1) paragraph 2 of the EU Regulation and if it is to be extended or a new financial auditor appointed (whether or not the maximum term has been reached) pursuant to Art. 17 (4) of the EU Regulation, the Finance and Audit Committee must also conduct a selection and proposal process as specified in Art. 16 (2) to (5) of the EU Regulation. This particularly includes preparing tender documents and defining enterprise-specific selection criteria. After conducting the selection process, the audit committee must issue an independent selection recommendation with at least two proposals and one preferred choice to the Supervisory Board. The Finance and Audit Committee must provide reasons both for its selection recommendation and for its preferred choice, and it must also prepare documentation of its selection and recommendation process, in particular including the tender documents, the offers and offer presentations received, the analysis of the offers, and the considerations in its recommendation;
  - b) The independence of the financial auditor. This also includes evaluating the permissibility of performing non-audit services according to Art. 5 (1) and (2) of the EU Regulation with the inclusion of Art. 5 (3) of the EU Regulation by the financial auditor and each member of any network the financial auditor belongs to, and (with due evaluation of the risk to independence and the applied safeguards) the (preliminary) approval of non-audit services according to Art. 5 (4) of the EU Regulation that are not prohibited according to Art. 5 (1) and (2) of the EU Regulation with the inclusion of Art. 5 (3) of the EU Regulation. The Finance and Audit Committee can set guidelines for the (preliminary) approval of non-prohibited non-audit services and can give them preliminary approval, even independently of the individual case;
  - c) The fee agreement with the financial auditor. The Finance and Audit Committee must pay particular attention to complying with the requirements for auditing fees as set forth in Art. 4 of the EU Regulation;
  - d) Issuing the audit order to the financial auditor (a task for which it is responsible). Prior to issuing the audit engagement, the Finance and Audit Committee must pay particular attention to complying with the requirements under Art. 6 of the EU Regulation;



- e) Specifying the main points of the audit;
  - f) Discussing the assessment of audit risk, the audit strategy, and audit results with the financial auditor. The chairman of the Finance and Audit Committee shall discuss the progress of the audit with the financial auditor and report the results of this discussion to the Finance and Audit Committee on a regular basis;
  - g) The quality of the financial audit.
5. Preparing the Supervisory Board resolution concerning an external content review of the Sustainability Report (Section 111 (2) sentence 4 AktG), including issuing a recommendation to the Supervisory Board on selection of the auditor, and issuing the audit order to the auditor (a task for which it is responsible);
6. Compliance.
7. Internal Audit.
- (4) The Finance and Audit Committee shall regularly consult with the financial auditor also without the participation of the Executive Board. Furthermore, Section 8 (9) sentence 4 in particular shall apply accordingly to the Finance and Audit Committee.
- (5) Through the chairman of the Finance and Audit Committee, each member of the Finance and Audit Committee may elicit information directly from the heads of the respective corporate departments of the Enterprise that are responsible for the tasks pertaining to the Audit Committee pursuant to Section 107 (3) sentence 2 AktG or Section 13 (3) of these Internal Rules. The chairman of the Finance and Audit Committee shall be required to communicate the information so obtained to all members of the Finance and Audit Committee. The Executive Board must be informed immediately whenever such information is obtained.
- (6) Furthermore, the Supervisory Board or the Supervisory Board chairman can also call on the Finance and Audit Committee to prepare for the Supervisory Board's decision-making process in case of large financial projects.

#### **Section 14      Committees' internal rules**

- (1) Committee meetings are convened by each committee's chairman.
- (2) Committees have a quorum only if half the members who are supposed to sit on the committee, but no fewer than three committee members, participate in the vote.
- (3) Other cases are governed by analogous application of Section 8, Section 9, and Section 10, with the exception of Section 8 (1) sentences 1 and 4 and Section 9 (4) and (7) sentence 1 of these Internal Rules.



**Section 15      Statements of intent**

- (1)      The chairman of the Supervisory Board and (if the chairman is unable) his deputy are authorized and empowered to issue the statements of intent in the name of the Supervisory Board that are required to implement the Supervisory Board's resolutions and to receive statements on the Supervisory Board's behalf; Section 15 (2) shall remain unaffected thereby.
  
- (2)      Statements of intent adopted by resolution of a Supervisory Board committee are issued in the name of the committee by its chairman.
  
- (3)      Announcements by the Supervisory Board are issued by adding "The Supervisory Board" and the signature of the Supervisory Board chairman or (if he is unable) of his deputy to the name of the Company.

**Section 16      Effective date**

These Internal Rules were adopted by the Supervisory Board on December 8, 2022. They enter force on that date, replacing and superseding the Internal Rules of the Supervisory Board, version dated September 17, 2020, which thereby simultaneously expire.

**- End of Internal Rules -**