AUDIT COMMITTEE'S RULES OF PROCEDURE

Approved by the Board of Directors of Robit Plc on December 22, 2025

1. THE COMPOSITION OF THE COMMITTEE

The company's board of directors appoints the audit committee's chair and members. The committee consists of at least three board members, of which majority must be independent of the company and at least one board member must be independent of the company's key shareholders. At least one of the audit committee's member must be an independent person having expertise in particular in the field of accounting, bookkeeping or auditing.

The members' term is one year and the term will expire at the end of the following ordinary general meeting.

2. THE DUTIES OF THE COMMITTEE

The audit committee is responsible for attending to the duties given by the board of directors. The committee has no independent power of decision.

The audit committee makes preparations in terms of matters related financial reporting, risk management, financial statements and interim reports, auditors, internal audits, taxation and compliance with laws and regulations. The audit committee's special duty is to fulfil the board of director's obligation to supervise the operations related to bookkeeping and financial reporting carried out by the company's management.

In this duty, the audit committee has the right to go through all issues related to its operating area, and it has the right to receive all information concerning the company's operations and personnel, and it also has the right to seek external expertise in order to fulfill its duties.

The audit committee's duties are to:

- monitor and evaluate the financial reporting system;
- monitor and evaluate the effectiveness of the company's internal supervision, any internal audits and risk management systems;
- monitor and evaluate, how the agreements and other legal acts made between the company and its related entities comply with the requirements of common actions and market terms;
- evaluate the independence of statutory auditors or audit firms in particular in relation to providing additional services to the firm being audited;
- prepare the proposal for resolution concerning the selection of auditors and remuneration to the board of directors for the general meeting;
- handle the main descriptions of the internal monitoring and risk management systems included in the report on financial reporting process issued by the company with regard to its administration and monitoring system;
- monitor the statutory audits of financial statements and consolidated financial statements;
- supervise the financial reporting and risk management process;
- supervise sustainability reporting;

- supervise the company's financial situation;
- monitor and prepare the company's tax position and tax strategy;
- monitor and prepare the company's risk management, including operational risks; and
- other duties separately specified by the board of directors.

3. COMMITTEE MEETINGS

The audit committee convenes at least four times annually. The chair convenes the committee.

The audit committee prepares an annual meeting schedule that contains the key issues to be addressed.

Meeting materials will be submitted at least three days before the meeting.

Minutes are prepared for the audit committee meetings, which are approved by all participants and then archived in the board's document repository. The committee's chair reports to the board of directors in terms of the key issues addressed by the audit committee.

In addition to the audit committee's members, the company's CFO regularly, and CEO when necessary, and external auditors optionally, attend the audit committee meetings. CFO acts as the secretary.

In addition, the audit committee's chair may meet with external auditors without management present.

4. REMUNERATION FOR SERVING ON THE COMMITTEE

A fee determined by the general meeting will be paid to the members of the committee.

5. INFORMATION THAT WILL BE PUBLISHED ABOUT THE COMMITTEE

The company will publish the names of the members of the committee, the number of meetings held by the committee during the financial year and the average number of times each member (personally) participated in the said meetings in addition to providing a summary of the main facets of the committee's rules of procedure in its annual report and on its website.

6. EVALUATION OF THE COMMITTEE'S WORK

The audit committee evaluates its own work at least once a year to further develop its effectiveness. The evaluation is conducted through discussion.

7. APPROVAL AND ENTRY INTO FORCE OF THE RULES OF PROCEDURE

The company's board of directors approves the committee's rules of procedure and decides on their entry into force. Any amendments to the rules of procedure require a decision by the board.