

Regulations Audit Committee Supervisory Board

Coöperatie Royal FloraHolland U.A.

Adopted on 6 February 2026



CONNECT TO GROW

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Introduction

Capitalised terms used in these regulations (the **Regulations**) shall have the same meaning as defined in the regulations of the Supervisory Board (the **Supervisory Board Regulations**), unless explicitly defined otherwise herein.

1 Status and contents of the Regulations

- 1.1 These Regulations have been drawn up on the basis of Article 24.15 of the Articles of Association and on the basis of Article 22.4 of the Supervisory Board Regulations and shall complement the regulations and provisions that are applicable (from time to time) to the Supervisory Board on the basis of Dutch law, the Articles of Association or the Supervisory Board Regulations.
- 1.2 These Regulations were adopted by the Supervisory Board on 6 February 2026 and replace the Regulations adopted on 18 January 2024.
- 1.3 Wherever these Regulations are in conflict with Dutch law, the Articles of Association or the Supervisory Board Regulations, the law or the Articles of Association or the Supervisory Board Regulations will prevail. Wherever these Regulations are compatible with the Articles of Association and the Supervisory Board Regulations, but in conflict with Dutch law, the latter shall prevail. If one of the provisions of these Regulations is not or no longer valid, this will not affect the validity of the other provision. The Supervisory Board will replace the invalid provisions with valid provisions whose effect, given the content and purpose, is equivalent to those of the invalid provisions as much as possible.
- 1.4 In the event of any inconsistency between the provisions of the Dutch version of the Regulations and any translated version of the Regulations, the Dutch version shall prevail.

2 Incidental non-compliance, amendment

- 2.1 The Supervisory Board may decide incidentally not to apply these Regulations.
- 2.2 The Supervisory Board may amend these Regulations by resolution, whether or not on the recommendation of the Audit Committee.

3 Audit Committee establishment and composition

- 3.1 The Audit Committee is a permanent SB Committee. The members of the Audit Committee are appointed from among the SB Members.
- 3.2 The Audit Committee consists of at least three members, including at least one external SB Member and two external SB Members. One of the SB Members should in any case have gained sufficient knowledge and experience in the financial, administrative/accounting field with other legal entities.
- 3.3 The chair of the Audit Committee (the **AC Chair**) is appointed by the Supervisory Board. The Supervisory Board can decide to relieve the AC Chairman from his/her duty and to appoint another member of the Audit Committee as AC Chair.
- 3.4 The Supervisory Board can relieve a member of the Audit Committee as such from his/her duty as member of the Audit Committee.

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- 3.5 The membership of the Audit Committee shall end at the moment that the relevant SB Member, for whatever reason, no longer is an SB Member.
- 3.6 A member of the Audit Committee can decide to step down as member of the Audit Committee without simultaneously stepping down as SB Member.

4 Audit Committee Remuneration

- 4.1 The Members' Council shall grant the Audit Committee a fixed remuneration. The remuneration of the Audit Committee is not dependent on the results of Royal FloraHolland.
- 4.2 All reasonable costs (such as travel expenses) incurred in connection with the attendance of meetings of the Audit Committee will be reimbursed to the Audit Committee members.
- 4.3 The remuneration and reimbursement of expenses will be determined by the Members' Council and should be confirmed in writing. The specifications in the financial statements will adhere to the respective provisions of Dutch law.

5 Audit Committee role

- 5.1 The Audit Committee advises the Supervisory Board regarding its duties as described in this article 5.1 and prepares the decision-making of the Supervisory Board with regard to:
- a) the correctness and completeness of the financial and sustainability reporting,
 - b) an adequate internal administrative organisation,
 - c) the adequate functioning of internal risk control and control systems,
 - d) the financing of Royal FloraHolland and the accompanying forms of financing,
 - e) the observance of laws, other regulations and codes of conduct (compliance), and
 - f) the nomination for appointment of the external accountant, the working method and assessment of the internal auditor and the external accountant.
- 5.2 The Audit Committee may further detail its duties. These details shall be added as appendix to these Regulations.
- 5.3 The tasks and powers of the Audit Committee and possible further details apply only to those powers that the Supervisory Board has awarded or delegated to it and the Audit Committee may never exercise powers that exceed the powers that the Supervisory Board can exercise.

6 The AC Chair

- 6.1 The AC Chair has the following responsibilities and is supported by the secretary of the Audit Committee:
- a) determining the agenda for the meetings of the Audit Committee,
 - b) conducting the meetings of the Audit Committee,
 - c) the proper functioning of the Audit Committee,
 - d) ensuring adequate feedback by the Audit Committee,
 - e) acting as spokesperson and point of contact for the Supervisory Board and the Executive Board.

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7 Meetings

- 7.1 The Audit Committee shall meet as often as two members or the AC Chair deem necessary. The place of the meeting shall be determined by mutual agreement. Meetings may also take place by telephone or videoconference, provided that all participants can understand each other at the same time.
- 7.2 Unless the Audit Committee decides otherwise, the CFO and the Finance Manager will attend the Audit Committee meetings. The role of secretary will be fulfilled by the Manager Internal Audit and Risk. The Audit Committee may invite other persons to attend a meeting of the Audit Committee. Furthermore, the Supervisory Board can determine that one or more SB Members, who are not members of the Audit Committee, shall attend one or more meetings as observers.
- 7.3 The Audit Committee will meet with the external accountant of Royal FloraHolland at least once a year, outside the presence of members of the Executive Board and (representatives of) the Internal Audit Department. The external accountant can, as and when necessary, ask the AC Chairman if (s)he may attend a meeting of the Audit Committee.
- 7.4 Meetings will be convened by or on behalf of the AC Chair. If feasible, the announcement and the agenda of the topics to be discussed will be provided to the members of the Audit Committee seven days before the meeting.
- 7.5 Brief minutes of the meeting will be taken by the secretary. The draft minutes must be sent to the members of the Audit Committee no later than fourteen days before the next meeting. In order to keep the Supervisory Board informed during the period between the meetings of the Audit Committee, the draft minutes will also be sent to the other SB Members.
- 7.6 The Audit Committee will only meet if at least the majority of its members are present. If opinions or viewpoints of the Audit Committee are not unanimously supported by its members, this will be recorded in the minutes (with the relevant dissenting opinion or the dissenting viewpoint).
- 7.7 The Audit Committee can also issue a recommendation outside the meeting, provided that all members of the Audit Committee agree, both with this method of preparation and with the content of the recommendation concerned. The AC Chair ensures that the recommendation, which has thus come into effect, is recorded in writing and signed by the members of the Audit Committee.

8 The appointment, working method and assessment of the external accountant

- 8.1 The Audit Committee maintains regular contact with, and supervises, the relationship with the external accountant(s), including his/her independence and remuneration, and any possible non-auditing work for Royal FloraHolland. The Audit Committee is the first point of contact for the external accountant when (s)he wants to bring issues to the attention of the Supervisory Board.
- 8.2 Every year, the Audit Committee, together with the Executive Board, sets the scope and approach of the auditing activities of the annual accounts, other activities and the manner of reporting by the external accountant for approval by the Supervisory Board. The external accountant shall be informed of the expectations that exist with regard to the performance of his/her duties.

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- 8.3 The Audit Committee ensures that the external auditing accountant receives all financial and sustainability information on which the determining of the annual accounts is based, together with all other information that the external accountant needs for the execution of his/her duties, and that (s)he is given the opportunity to react to this information.
- 8.4 The Audit Committee initiates and supervises the procedure for the appointment of the external accountant by the Supervisory Board. The appointment proposal to the Supervisory Board will also include that the Members' Council has the right to appoint an external accountant itself (article 33.3 Articles of Association).
- 8.5 At least once every four years, the Audit Committee, together with the Executive Board, will make a thorough assessment of the external accountant's performance in the various entities and capacities in which the external auditing accountant acts. The most important conclusions of this will be shared with the Supervisory Board for the benefit of the assessment of the nomination for appointment of the external accountant.

9 Confidentiality

- 9.1 The meeting and discussions of the Audit Committee are confidential.
- 9.2 Insofar as third parties must be informed of the meeting and discussions, this shall occur through or in consultation with the AC Chair.

10 Information

- 10.1 The members of the Audit Committee are authorised, and each have their own responsibility, to request all the desired information from the Executive Board and the external accountant, including specific information, inspection of the administration, further documents etc. of Royal FloraHolland, which they require in order carry out their duties as well as possible. Such a request shall be submitted via the AC Chair. The requested information shall be made available as soon as possible.
- 10.2 The members of the Audit Committee are authorised to investigate or instigate an investigation of the information requested in article 10.1 at all times.
- 10.3 The Audit Committee is authorised, as part of its duties, to have the assistance of one or more internal or external experts designated by it.

11 Supervisory Board Regulations conformity

- 11.1 The provisions of the Supervisory Board Regulations apply to relevant subjects not provided for in these Regulations.