

Materials of O Ordinary General Meeting of Shareholders on 13/14 December 2024

3. Appointment of the Company's Financial Auditor and determination of the duration of the Financial Audit Agreement following the expiration of the current contract

BERMAS S.A. as a joint stock company admitted to trading on a regulated market has the following obligations in terms of financial audit:

- In accordance with the provisions of Law 31/1990 as subsequently republished - Company Law, the General Meeting of Shareholders of BERMAS S.A. is the body that has as attributions to appoint the financial auditor and to set the minimum duration of the financial audit contract: art. 111 paragraph (2): "Apart from debating other issues on the agenda, the general meeting undertakes: b¹) in the case of companies whose financial statements are audited, to appoint or dismiss the financial auditor and to set the minimum duration of the financial audit contract".
- Individual annual financial statements prepared by BERMAS S.A. are subject to statutory audit according to the O.M.F.P. no. 2844/2016 for the approval of the Accounting Regulations compliant with the International Financial Reporting Standards, applicable to companies whose securities are admitted to trading on a regulated market.

Due to the expiration of the financial auditor's mandate, it is necessary to elect the financial auditor authorized in accordance with the provisions of Law 162/2017 and by the Statutory Audit Public Oversight Authority to conduct financial audit including statutory audit and activity to express an opinion on the financial statements or components thereof.

The application files shall be sent to the company's headquarters in a closed, sealed envelope, on which it should be clearly mentioned in capital letters "FOR THE ORDINARY GENERAL MEETING of 13/14 December 2024", in order to be registered until 25 November 2024, at 12 o'clock, as follows:

- by any form of courier;
- by email to the address office@bermas.ro with extended electronic signature.

List of documents in the application file

- For individuals:
 - Copy of the identity document certified by the handwritten signature by the holder of the identity document;
 - Curriculum vitae in Europass format dated and signed;
 - Proof of membership of the Romanian Chamber of Financial Auditors and the registration number as a financial auditor authorized person from the Register of the Statutory Audit Public Oversight Authority (ASPAAS).
- For legal entities:
 - Copy of Tax Registration Certificate (C.U.I.);
 - Document presenting the audit firm;
 - Copy of the identity document of the legal representative certified by the handwritten signature by the holder of the identity document;
 - Copy of proof of membership in the ASPAAS register for both the company (audit firm) and its legal representative.

The list of applications for the position of financial auditor received and registered at the company's headquarters will be made available to shareholders so that they can be consulted and completed by them on the website www.bermas.ro.

The shareholders will express their option in the ballot paper that will be made available to shareholders starting with 25.11.2024.

The term of office is 4 years.

*President of the Board of Directors
ec. Anisoii Elena*