

Audit Committee Report for 2025

The Audit Committee of Rokiskio suris, AB was elected at the Annual General Meeting of Shareholders held on 30 April 2025. The Audit Committee consists of three members, two of whom are independent. The term of office of the Committee is four years.

On 29 August 2025, during a meeting of the Audit Committee, an assessment of the independence of the independent members of the Audit Committee was carried out. Following an assessment of compliance with the applicable requirements, it was established that the independent members meet all the independence criteria set for them. The Chair of the Audit Committee was elected during the same meeting.

An independent member of the Audit Committee must meet the following independence requirements:

1. They must not be a director of the Company or an associated company and must not have held such a position in the last 5 (five) years.
2. They must not be an employee of the Company or an affiliated company and must not have held such a position within the last 3 (three) years.
3. Must not receive or have received any additional remuneration from the Company or an affiliated company that is significant in comparison with the remuneration received as a member of the Audit Committee, other than remuneration for the duties of a member of the Audit Committee.
4. Must not be a controlling shareholder or member, nor represent such a shareholder or member.
5. Must not have, and must not have had in the past year, any significant business ties with the Company or an affiliated company, either directly or as a partner, shareholder, member, director or executive of an entity having such ties.
6. They must not be, nor have been in the last 3 (three) years, a partner or employee of the Company's or an affiliated company's current or former external audit firm.
7. Must not have served as a member of the Company's Audit Committee for more than 12 (twelve) years.
8. They must not be a close family member of the Company's director or of the persons referred to in points 1–7.

The assessment also found that all members of the Audit Committee meet the requirements for Audit Committee members set out in the Regulations on the Formation and Activities of the Audit Committee.

The Audit Committee conducts its activities in accordance with the Law on the Audit of Financial Statements of the Republic of Lithuania, Resolution No. 03-14 of the Board of the Bank of Lithuania of 24 January 2017 'On the Approval of the Description of Requirements for Audit Committees', other applicable legislation, the Company's Articles of Association and the Regulations on the Formation and Activities of the Audit Committee.

Activities in 2025

In 2025, the Audit Committee held 7 meetings. During the meetings:

- the principles for the preparation of the 2024 consolidated financial statements were discussed and conclusions regarding their adequacy were presented;
- the processes for the preparation of the consolidated financial statements for the first half of 2025 were examined;
- the main risks to the Company's operations were discussed, including the potential impact of geopolitical factors, such as the war in Ukraine, on the Company's operations, as well as risk management measures;

- analysed the accounting principles applied and, where necessary, provided recommendations for their improvement.

The Audit Committee continuously monitored the Company's financial reporting process, assessed the accounting policies applied, significant accounting estimates and the adequacy of disclosures. The Committee was informed of any potential non-compliance with accounting policies or deficiencies in disclosures.

There was regular communication with the staff responsible for preparing the financial statements and the independent auditors. The Audit Committee was informed about the progress of the audit, significant issues identified and the conclusions presented.

Internal control and financial reporting system

The Company maintains its accounts and prepares its financial statements in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union.

The Audit Committee assessed the Company's internal control and risk management system. In the Committee's view, the internal control system operates effectively and enables the timely, reliable and comprehensive provision of financial information to management and the governing bodies.

The Company pays sufficient attention to the implementation of legislative changes, the updating of accounting policies and the improvement of processes. Information systems are consistently updated in line with operational needs and control requirements.

External audit

The audit of the 2025 financial statements of the Rokiskio suris, AB Group was carried out by the independent international audit firm BDO auditas ir apskaita, UAB. In accordance with the requirements of the Law on the Audit of Financial Statements of the Republic of Lithuania, the audit firm submitted a written confirmation of independence to the Audit Committee.

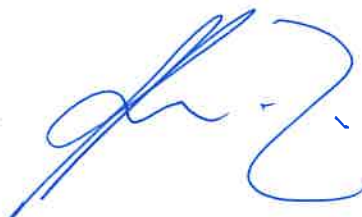
The Audit Committee discussed with the auditor the audit plan, scope, significant aspects of risk assessment and issues identified during the audit. The explanations and conclusions received were assessed in detail.

Conclusion of the Audit Committee

In the opinion of the Audit Committee, the Company's financial statements have been prepared in a timely manner in accordance with International Financial Reporting Standards as adopted by the European Union and give a true and fair view of the financial position, results of operations and cash flows of the Company and the Group.

The members of the Audit Committee reviewed the consolidated audited annual financial statements and the consolidated annual report and proposed to the Company's Board of Directors that the 2025 consolidated audited annual financial statements be submitted to the Company's shareholders for approval.

Chairman of the Audit Committee



Kęstutis Gataveckas