

Annex G - Terms of Reference of the Public Interest Committee of the Supervisory Board of EY Nederland B.V.

These terms of reference of the Public Interest Committee (or PIC) were approved by the Class B Meeting of EY Nederland B.V. and subsequently adopted on 8 July 2024 by the Supervisory Board in accordance with Articles 1.3 and 5.2 of the Charter. Terms used in these terms of reference refer to the meaning given to them in the Charter.

1 Composition of the Public Interest Committee

- 1.1 The Public Interest Committee shall consist of at least two members. If the number of members of the Public Interest Committee falls below the aforesaid minimum for longer than three months, the tasks of the Committee shall be taken over by the SB as a whole.
- 1.2 The SB shall appoint the members of the Public Interest Committee from among its own members.
- 1.3 Without prejudice to Article 2.6 of the Charter, the following requirements shall need to be taken into account with regard to the composition of the Public Interest Committee:
 - a) at least one of its members shall have relevant knowledge and experience of (processes concerning) laws and rules and regulations;
 - b) at least one of its members shall have experience with audit firms and the work of auditors.

2 Tasks of the Public Interest Committee

- 2.1 Without prejudice to Article 5.1. of the Charter, the Public Interest Committee advises the SB with regard to its task, enters into consultations and reviews reports related to it and prepares the decision-making of the SB with regard to it.
- 2.2 The Public Interest Committee focuses on the public interest to safeguard the quality of statutory audits. The Public Interest Committee functions as a sounding board for the Board of Directors and the EYA Board.
- 2.3 The members of the Public Interest Committee are involved in the assessment of the public interest in the managerial decision-making, in the procedure for dealing with reports, in the dialogue with stakeholders and in (potential) reputational risks.
- 2.4 The Public Interest Committee shall be involved in the following matters that concern the public interest:
 - a) The procedure for handling reports and complaints;
 - b) Pending and threatening legal disputes;
 - c) Reputational risks;
 - d) The organization of the stakeholder dialogue.

3 Chair

- 3.1 With due observance of the provision in Article 1 of these terms of reference, the SB shall appoint one of the Public Interest Committee members as the Chair. The Chair is mainly responsible for the proper performance of the Public Interest Committee. The Chair shall act as spokesperson of the Public Interest Committee and shall serve as the prime contact for the SB.
- 3.2 Where reference is made in these terms of reference to the Chair, this refers, unless stated otherwise, to the Chair of the Public Interest Committee.

4 Public Interest Committee meetings

- 4.1 The Public Interest Committee shall meet at least three times a year and, furthermore, as frequently as the majority of its members consider necessary. The meetings will, as a rule, be held at EYNL's office, but may also be held elsewhere.
- 4.2 The Public Interest Committee shall decide whether the meetings of the Committee shall be attended by one or more members of the Board of Directors and the EYA Board.
- 4.3 Meetings will be convened by the Chair. To the extent practically feasible, the announcement and the agenda of items to be discussed will be provided to the members of the Public Interest Committee seven days before commencement of the meeting.
- 4.4 Minutes shall be kept of the meeting by the person designated by the Chair of the meeting for that purpose. As a rule, such minutes will be sent as soon as possible to the members of the Public Interest Committee and confirmed during the next committee meeting unless all members agree to the contents thereof earlier.

5 Corresponding application of the Charter

The articles of the Charter shall also apply correspondingly to these terms of reference.