



FORVIA BOARD OF DIRECTORS

INTERNAL RULES

Modified by the Board of Directors of 19 October 2023

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Foreword

These internal rules of the Board of Directors of FORVIA (hereinafter referred to as the "Company") define the organizing and the functioning rules of the Board of Directors of the Company. It was set up by the Board of Directors during its meeting dated 17 April 2003, and then has been regularly modified since this date¹.

It is specified that the Afep-Medef Corporate Governance Code for listed companies (hereinafter referred to as the "Afep-Medef Code") is the code to which the Company has chosen to refer to.

Of strictly internal scope to the Company, these internal rules shall in no way replace the legislative and regulatory provisions governing companies or the Company's bylaws.

They may be modified at any time by decision of the Board of Directors.

All Board members are required to comply with these internal rules.

Composition of the Board of Directors

The Board of Directors is comprised of a minimum of three members and a maximum of fifteen, excluding the Board members appointed in application of article L 225-27-1 of the Code of commerce. Its composition complies with the applicable rules on gender diversity.

At least half of its members shall be independent Board members. The Board of Directors may however hold a valid meeting if this proportion is not complied with due to vacancies or for some other reason.

In accordance with the Afep-Medef Code, a Board member is independent when he or she has no relationship of any kind whatsoever with the Company, its group or its management that may i his or her freedom of judgment.

Independence is assessed against the following criteria:

- not being an employee or executive corporate officer of the Company; not being an employee, executive corporate officer or Board member of a company it consolidates, not being an employee, executive corporate officer or Board member of the Company's parent company or of a company consolidated within the parent company and, in each of the cases in question, not having been for the previous five years;
- not being an executive corporate officer of a company in which the Company holds directly or indirectly a directorship or in which an employee designated as such or an executive corporate officer of the Company (currently or having been for less than five years) holds an office of Board member;
- not being a customer, supplier, commercial banker, investment banker or consultant² (i) that is significant to the Company or its group; (ii) or for which the company or its group represents a significant portion of its activities;

This criteria shall be assessed by taking into account a multi-criteria approach including a qualitative analysis, which shall be described in more details if appropriate, in the Company universal registration document.

¹ The last modification was decided by the Board of Directors dated 19 October 2023.

² Or being linked directly or indirectly to these persons

- not having any close family ties with an executive officer;
- not having been a statutory auditor of the Company for the previous five years;
- not having been one of the Company's Board members for more than twelve years.

The Chair of the Board may be considered independent if the Company justifies it in relation to all the criteria stipulated above. He/she may never be considered independent if he/she receives variable compensation in cash or in the form of shares or any compensation linked to the performance of the Company or the group FORVIA (hereinafter referred to as the "Group").

Board members representing major shareholders of the Company or of its parent company may be considered independent, provided these shareholders do not take part in the control of the Company. Nevertheless, beyond a 10% threshold in capital or voting rights, the Board, upon a report of the Governance, Nominations and Sustainability Committee, should systematically review the qualification of a Board member as independent in the light of the make-up of the Company's capital and the existence of a potential conflict of interest.

The Board, on a report of the Governance, Nominations and Sustainability Committee, shall systematically investigate the independence of each of its members, including its Chair at least once a year and upon the appointment of each new member. A summary of the findings shall be provided to the shareholders in the universal registration document.

Furthermore, the Board takes the necessary measures, in compliance with the Afep-Medef Code and applicable regulations, in order to apply a policy of which purpose is to diversify its composition especially in terms of nationality or international experience, skills and gender balance.

Board of Directors' Tasks

In accordance with legislative provisions and bylaws in force, the Board of Directors is a collegiate body that sets guidelines for Company's activity and ensures their implementation, pursuant to its corporate interest, considering the social and environmental issues within its activity. Subject to the powers expressly granted to shareholders' meetings and within the limits of corporate purpose, it shall consider all matters concerning the smooth running of the Company and, through its deliberations, settle the matters concerning it. It shall be consulted on all the strategic decisions of the Company and its Group, at the initiative of his Chair.

The Board of Directors carries out the following tasks in particular:

- Defining strategic direction:
 - Defining and overseeing the implementation of decisions relating to the Company's major strategic, economic, social, financial, technological or environmental and climatic directions.

The medium-term directions of the Group's activities shall be defined by a strategic plan the draft of which shall be prepared and presented by the CEO and then adopted by the Board of Directors.

The climate strategy is accompanied by precise objectives defined for different time frames. The Board shall review annually the results achieved and the relevance, if any, of adapting the action plan or changing the objectives in the light of, inter alia, the evolution of the company's strategy, technologies, shareholder expectations and the economic capacity to implement them. The climate strategy and the main actions undertaken to this end shall be presented to the general shareholders' meeting at least every three years, or in the event of a significant change in the

strategy.

In addition, as a provision of internal operation, the CEO shall obtain the Board of Director's authorisation to carry out any acquisition, disposal or creation of a joint company whose total asset value is more than 100 million euros and/or whose turnover is more than 300 million euros. Similarly, any significant operation that does not appear in the Company's strategic plan must obtain the Board of Director's prior approval.

- Governance and Management:
 - reviewing the Governance structure: determining the Company's executive management terms of exercise; creating Committees of the Board of Directors, appointing their members, setting their missions and operating procedures;
 - co-opting and proposing appointment or renewal of the Board members, appointment or renewal of the Chair of the Board;
 - Implementation and regular follow up of the succession plan of the company officers ;
 - Chair of the Board and Board members' compensation;
 - Governance assessment: Board of Directors and Committees' works; examination of the Board members' independence;
 - appointment or renewal of the CEO and Deputy CEOs, and setting their compensation;
 - setting up plans for allocating options for subscribing or purchasing shares, performance shares, of any other form of long term incentive and approval of the list of the beneficiaries;
 - authorising agreements said to be "regulated" in the legal sense;
 - prior notice before acceptance, by an executive officer, of a new directorship in a listed company;
 - authorizing guarantees and endorsements, allocation of an annual envelope of guarantees to be issued by the CEO and setting the conditions thereof,
 - follow up of the implementation of a non-discrimination and diversity policy within the governing bodies of the Company in compliance with the Afep-Medef Code and applicable regulations.

- Accounts and relationships with the statutory auditors:
 - approval of the annual and half-yearly corporate and consolidated financial statements and drafting the Company's and Group's management reports;
 - verification of the relevance and continuity and the good application of the accounting methods adopted for setting financial statements;
 - monitoring the preparation process of financial information;
 - organising the selection procedure of the statutory auditors that will be proposed to the Shareholders' meeting and verifying compliance with the rules ensuring their independence, especially in respect to the amount of their fees.

- Internal control and risk management:
 - monitoring the effectiveness of internal control systems and risk management and regular review of the opportunities and risks (financial, legal, operational, social and environmental);
 - ensuring the implementation of a mechanism to prevent and detect corruption and influence peddling.

In this respect, risk monitoring and control are reviewed annually at least on presentation of the Audit Committee.

- Budget and predictive management:
 - approval of the annual budget;
 - regular review of the Group activity and of the budget execution;
 - approval of the predictive management documents and corresponding reports;

- Financial situation, financing and issuing of securities:
 - quarterly review of financial situation, treasury situation as well as Group's undertakings not included in the balance sheet;
 - decision to issue bonds and complex securities that do not involve increasing the share capital;
 - modifying the capital pursuant to the authorisation of the Extraordinary General Shareholders' Meeting.

- General Shareholders' Meeting:
 - convening the General Shareholders' Meeting, setting the agenda and approving the draft resolutions;
 - providing answers to written questions, with possibility of delegation to a Board member or to the CEO or to a deputy CEO for providing answers to the questions.

The Chair of the Board and the Chair's Role

The Board of Directors elects the Chair of the Board from its members and sets the Chair's compensation in accordance with the compensation policy approved by the Annual General Meeting. It can terminate this appointment at any time.

The Chair organises, directs the Board's work, and ensures that the Board and the Board Committees function efficiently, in accordance with the principles of good governance.

The Chair shall:

- promote the highest standards of integrity, probity and governance within the Group, in particular at Board level, in this way ensuring its effectiveness;

- manage relationships between the Board members/Chairs of the Board Committees, and in this respect:
 - promote effective relationships and open communication, and create an environment that enables discussion and constructive exchange during and outside of any session between the Board members and the CEO;
 - ensure the leadership and governance of the Board to create, both for the Board and for each Board member, comprehensive conditions of effectiveness, and to ensure that all key relevant issues are well prepared and discussed by the Board of Directors and the various Committees in a timely manner;
 - set, in consultation with the CEO and the Secretary of the Board, the schedule of Board meetings and agendas in order to fully take into consideration the major issues for the Group and those that may be raised by the Board members, and ensure that adequate time is given to an in-depth discussion of significant and strategic matters;
 - handle conflicts of interest;
 - conduct, alongside the Governance and Nominations Committee, the Board's assessment procedure, the search for new Board members and their induction programme.

- organise, with the CEO and the Chair of the various Committees, preparation of the Shareholders' General Meetings and ensure their chairing, supervise the relations with the shareholders and ensure an efficient communication with these latest;
- handle the relationship with the CEO:
 - act as a competent advisor to the CEO for any issue involving the Company's interests and management;
 - ensure that the strategies and policies adopted by the Board are implemented effectively by the CEO; the Chair shall be, without prejudice to the prerogatives of the Board of Directors and its Committees, regularly informed by the CEO of any significant event relating to the Company's strategy in the context of the direction taken by the Board of Directors, as well as of major projects for external growth, major financial operations, social initiatives or even the appointment of the managers of the Business Groups of the Company and key functions' managers. The Chair shall receive from the CEO any useful information for leading the work of the Board of Directors and its Committees.
- coordinate or carry out specific tasks. In particular, at the CEO's request, the Chair may represent the Company to stakeholders, public authorities, financial institutions, major shareholders, and/or main business partners.

Executive Management Role

The Board of Directors appoints the CEO, and, if necessary, on proposal by the CEO, one or more Deputy CEOs.

The CEO represents the Company in its dealings with third parties and has the broadest powers to act in all circumstances on behalf of the Company consistent with its corporate purpose, within the limit of the powers reserved for the Board of Directors and Shareholders' Meetings, and limitations provided for by these internal rules.

In agreement with the CEO, the Board of Directors determines the scope and duration of powers granted to the Deputy CEOs.

The Deputy CEOs has, with regard to third parties, the same powers as the CEO.

Role of the Secretary of the Board

The Chair of the Board of Directors shall appoint a Secretary who has the task of material organisation of the Board's meetings as well as taking part in them and preparing the minutes of the meetings that shall be submitted for approval to the next Board.

Organisation of the work of the Board of Directors

The Board of Directors shall meet at least four times a year, as provided for in the bylaws and in these internal rules, to discuss questions put on the agenda by the Chair. The Chair convenes the Board meetings and conveys the agenda.

The CEO attends to the Board of Directors' meetings.

As an exception, the Board of Directors shall meet at least once a year without the attendance of the

CEO to evaluate his performance and statute on any question related to the governance.

Each meeting of the Board of Directors must be long enough to discuss the agenda usefully and thoroughly.

The Chair, assisted by the Secretary of the Board, is responsible for transmitting to the Board members, within a reasonable timeframe, the information and documents required for the Board's meetings.

Outside the sessions of the Board, the Board members shall receive useful information from the Chair at any time about the life of the Company and the Group, if the importance or urgency of the information requires it. They are recipients of press releases issued by the Company.

Any information or additional document submitted to a Board member upon request shall be communicated systematically to the other Board members.

When privacy or deadlines require, such information and documents can be communicated during the meeting.

The Board members may, in accordance with the Law, be represented to the Board of Directors meetings, by another Board member they appoint to this effect.

Subject to applicable laws and regulations, the meetings of the Board may take place by videoconference or telecommunications especially to enable Board members who cannot physically attend a meeting of the Board to effectively participate in the said Board of Directors meeting.

In the situation addressed above:

- Are considered present for the quorum and the majority the Board members participating in the meeting via videoconference or telecommunications.

The Board can thus hold a valid meeting if at least half of its members is physically present or present via videoconference or telecommunications.

- The videoconference or telecommunication system used must meet technical specifications guaranteeing the effective participation of everyone in the Board of Directors meeting. The deliberations must be continuously and simultaneously broadcast. Necessary steps must be taken to enable the identification of each participant and the quorum; the attendance register at Board meetings shall mention, where appropriate, Board members' participation by videoconferencing or other means of telecommunication;
- the minutes of the Board meeting shall state the name of the Board members participating in the meeting via video-conference or telecommunications. They should also indicate the possible occurrence of any technical incident relating to a videoconference or telecommunications when this incident disrupts the course of the meeting, including the interruption and recovery of remote participation;
- in the event the Chair notes a malfunction in the videoconference or telecommunications system, the Board of Directors may hold a valid meeting and/or continue with only the members that are physically present, provided that the quorum conditions are met;
- the above-mentioned provisions are not applicable for adopting decisions pursuant to articles L. 232-1 and L. 233-16 of the French Commercial Code, respectively relating to the preparation of the annual corporate financial statements and management report and the Group's consolidated financial statements and management report.

In accordance with article 14 of the Articles of Association, decisions relating to the specific powers of the Board of Directors provided for by law may be taken by written consultation of the directors.

In this case, at the request of the Chairman of the Board, the members of the Board are asked to give their opinion by any written means on the decision addressed to them, within the period specified in the request following its receipt. In the absence of a written reply to the Chairman of the Board within this time limit and in accordance with the terms set out in the request, they will be deemed to be absent and to have not taken part in the decision.

The decision can only be adopted if at least half the members of the Board have taken part in the written consultation, and by a majority of the members taking part in this consultation.

The Chairman of the Board is deemed to preside over the written consultation, and therefore has the deciding vote in the event of a tie.

Board of Directors' Committees

In order to optimise its deliberations, the Board of Directors may set up Committees, in accordance with article R.225-29 of the French commercial code.

The following Committees are set up:

- A Governance, Nominations and Sustainability Committee with the role of dealing with issues relating to the composition and operation of the Board of Directors and its Committees. More generally, the Committee assesses the Company's governance structure and, in this context, the exercise conditions of the Company's management and, where appropriate, makes recommendations in this regard. It also makes any necessary opinion in relation to the Board Committees. Moreover, the Committee handles the selection and succession process for the Chair of the Board, the members of the general management and the Board members. It conducts the governance's assessment process (assessment of Board and Committees' work, examination of Board members' independence) and it annually reviews the selection and succession plans of the members of the Executive Committee. The Committee is also in charge of assessing the policy followed by the Company in ethics and compliance as regards good governance practice and reviewing social and environmental responsibility matters;
- A Compensation Committee with the role of dealing with issues relating to the compensation of the Chair of the Board, members of the general management and Board members. More generally, the Committee deals with issues associated with long term incentive plans policy. It is also informed of the performance and the compensation of the Executive Committee and also reviews the evolution of the compensation policy applicable to the Group main managers (Executive Committee, Group Leadership Committee);
- An Audit Committee with the primary role of reviewing the approval process for the annual and half-yearly corporate and consolidated financial statements as well as the process of preparing financial information. It ensures the relations with the statutory auditors of which it handles the selection process and of which it checks the independence; it also follows the internal control and risks management processes. It reviews the Group's budget, follows its execution and reviews the provisional management documents. It also reviews the financing situation of the Group and the projects for issuing of securities;

These Committees have a purely internal role of preparing specific deliberations of the Board. They issue proposals, recommendations and advice in their area of expertise.

The Committees must provide internal rules validated by the Board of Directors, which set their composition, appointment, and operating rules as well as their detailed responsibilities.

The composition of Committees is intended to have a broad representation of independent Board members and consideration of expertise adapted to carrying out the Committee tasks in which the Board member takes part.

These Committees shall be accountable to the Board of Directors for their work after each meeting and shall conduct an annual review of their activity.

In the exercise of their duties, the Committees may contact the principal managers of the corporation after informing the company officers and subject to reporting back to the Board on such contacts.

The Committees may request external technical studies relating to matters within their competence, at the corporation's expense, after informing the Chairman of the Board of Directors or the Board of Directors itself, and subject to reporting back to the Board thereon. If committees have recourse to services provided by external consultants, the Committees must ensure that the consultant concerned is objective.

Assessment of the Board of Directors

Once a year the Board of Directors devotes an item on its agenda to assessing its work:

- it provides an update on its operation, composition and organisation, as well as that of its Committees;
- it checks that major issues are properly prepared and discussed and measures each member's contribution to the Board's work with regard to their expertise and involvement in discussions.

The Board shall conduct a formal detailed assessment at least every three years. This assessment can be implemented with the assistance of an outside consultant.

The Board of Directors shall inform shareholders each year in the universal registration document of these assessments and, where appropriate, of the outcome.

Board members' Compensation

Board members' compensation is determined by the Board of Directors in accordance with the compensation policy approved by the Annual General Meeting. It shall take into account their actual participation in Board meetings and their participation in Committees.

Board members shall receive fixed compensation due to their function.

Added to this fixed compensation is a variable compensation, calculated in proportion to their participation in Board meetings.

Lastly, Committee members and their Chairs shall receive supplementary compensation.

On documentary evidence, the Board members shall be paid expenses incurred to attend the Company's Board meetings.

Specific Duties of Board members

By collegiate adoption of these internal rules, each Board member shall confirm his/her commitment to comply with the following obligations:

- Meet legal and regulatory obligations, Company bylaws and these internal rules;
- Act in all circumstances in the corporate interest;
- Hold during the whole duration of their mandate 500 shares of the Company, this number including the 20 shares of which holding is provided for in the Company's bylaws. It is however agreed that Board members who do not receive compensation from the Company for his/her duties, shall only hold the 20 shares provided for in the by-laws and that Board members representing the employees have no obligation to hold a minimum number of shares.

Beyond the above-mentioned requirement to hold shares as Board member, the Chairman of the Board must hold a number of shares corresponding to one-year compensation (including the 500 shares owned as Board member) and be in compliance with this obligation within two years from his appointment as Chairman;

- Notify the Board of any situation of potential conflict of interest and abstain from voting on the corresponding deliberation and not attend the Board meetings during the period of conflict of interest or even resign from the office of director. Failure to comply with these rules of abstention or withdrawal could result in the Board member being held liable. In the event of conflict of interest, the Board member shall not receive documentation supporting the Board session(s) in question;
- Uphold existing legislation on holding multiple directorships and regulated agreements;
- Participate as far as possible in all Board meetings, or, if appropriate, in the Committees to which they belong;
- Register any securities issued by the Company that they hold or that belong to their minor children as well as their derivatives;
- Ask for helpful information deemed necessary for the exercise of their assignment and to enable them to be fully apprised of the issues discussed by the Board of Directors;
- Request, if deemed necessary, additional training on Group' specifics, its business and industry sector and its stakes in the area of social and environmental responsibility, in particular on climate-related issues.
- Devote the necessary time and attention to their duties;
- In view of non-public information acquired in the framework of their duties:
 - be subject to a strict duty of confidentiality that goes beyond the mere duty of discretion provided for by law concerning all information transmitted during or outside Board meetings without exception, regardless of whether the information was presented as confidential;
 - consider that this information is strictly personal and may not be shared with a third party outside the Board of Directors;
- Comply with the applicable legal and regulatory provisions relating to the declaration of

transactions and the requirement to abstain from dealing in the securities of the Company as well as with the Code of good conduct with respect to the management of inside information and to securities transactions.



AUDIT COMMITTEE INTERNAL RULES

Modified by the Board of Directors of 19 October 2023

The Board of Directors of FORVIA (at the time called "Faurecia") (hereafter the "Company") of 28 November 2002 decided to set up an Audit Committee (initially named "Accounts Committee") in accordance with article R.225-29 of the French Commercial Code.

Its duties are mainly to prepare the close of the corporate and consolidated annual and half yearly financial statements, to ensure the quality, reliability, relevance and integrity of the financial and extra-financial information (related to the performance declaration as contained in the management report) provided to the Board of Directors and to monitor the effectiveness of internal control and risk management systems

These Internal Rules (i) were adopted by the Board of Directors of the Company during its meeting of 6 February 2003 and (ii) were updated by the Board of Directors during its following meetings:

- 9 February 2009 (especially to match Articles L. 823-16 and L. 823-19 of the French Commercial Code);
- 9 December 2014 to meet more closely the recommendations of the Afep - Medef Corporate Governance Code of listed corporations (the "Afep-Medef Code");
- 25 July 2016 and 21 December 2016 (in order to take into account the provisions of European Regulation n° 537-2014 of 16 April 2014 and of French Order n°2016-315 of 17 March 2016 relating to Statutory Auditors),
- 19 December 2018;
- 19 October 2023 (especially to take into account the change of the legal name).

The purpose of these Internal Rules is to specify the Committee's composition, responsibilities and operating rules.

These Internal Rules are strictly for the Company's internal use; under no circumstances are they to be considered a substitute for legislative and regulatory provisions applicable to companies, nor for the Company's bylaws.

1. COMPOSITION OF THE COMMITTEE

The composition of the Committee is decided by the Board of Directors and can be modified at any time on decision by the latter.

The Committee is made up of a minimum of three (3) members and of a maximum of five (5) members.

Committee members are chosen among the Directors. They may not be represented at the Committee meetings.

The duration of their mandate is identical to the duration of their mandate as Directors. The mandate as a member of the Committee can be renewed at the same time as the mandate as a Director.

The Board of Directors appoints a Chairman among its members for a duration equal to his / her mandate.

The Committee Secretary is appointed by the Chairman of the Committee.

The Committee can only be made up of members of the Board of Directors of the Company but should not include any executive member (especially, if they are also Directors, the CEO and deputy CEO(s)).

The Committee shall not include cross-directorships (as defined in Article 16-1 of the Afep-Medef Corporate Governance Code).

The proportion of independent directors on the Audit Committee should be at least equal to two-thirds, the independence being assessed in accordance with the criteria contained in the Internal Rules of the Board of Directors and in the Afep - Medef Code.

The Audit Committee members should be competent in finance, accounting or in the field of legal control of financial statements.

Competence thus required is appraised in respect of professional experience, academic training and/or knowledge of the activity of the Company.

On invitation by the Chairman of the Committee, the CFO, some members of the general management (financial controlling, internal audit, internal control, treasury...) or members of the Executive Committee attend the meetings of the Committees.

On invitation by the Chairman of the Committee, the Statutory Auditors attend Committee meetings when a given point on the agenda requires their presence.

The Committee can also call on outside experts if necessary, ensuring their skill and their independence.

2. COMMITTEE RESPONSIBILITIES

The role of the Committee is to review and prepare some Board decisions. It issues proposals, opinions and recommendations in its area of expertise. It only has an advisory power and acts under the authority of the Board of Directors to which it reports when necessary. The Committee does not act in the place of the Board.

As a general rule, the Committee reviews any financial or accounting issues submitted to it by the Chairman of the Board.

The main tasks of the Committee are the following :

2.1 Review of the accounts

The Committee should review the corporate and consolidated financial statements, both annual and half-yearly, of the FORVIA group in order to report to the Board of Directors on the results of the mission for certification of the financial statements, the manner in which this mission has contributed to the integrity of the financial and extra financial information related to the performance declaration as contained in the management report and the role the Committee has played in this process.

In this respect, the Committee should especially:

- i. proceed with examining the financial statements and the management reports pertaining thereto;
- ii. ensure the pertinence, permanence and proper application of the accounting methods adopted for drawing up the financial statements, it being specified that this involves mainly ensuring follow-up on the processes that contribute to their being drawn up and assessing the validity of the methods chosen for the purpose of processing significant transactions;
- iii. provide follow-up on the process of drawing up financial information and, where required, draft recommendations in order to guarantee the integrity of this information;

- iv. at the time of reviewing the financial statements, examine important transactions on the occasion of which a conflict of interest might arise;
- v. provide adequate treatment of significant transactions at the level of the FORVIA Group;
- vi. examine the scope of consolidation and, as the case may be, the reasons for which companies are not included in it;
- vii. provide follow-up on realization by the Statutory Auditors of their mission (taking account, as the case may be, of the findings and conclusions of the *Haut Conseil du Commissariat aux Comptes* [Supervisory Board of Statutory Auditors]), ensure implementation of their recommendations and hear them during meetings devoted to examining the process of working out financial information and examination of the financial statements in order to report on performance of their mission and the conclusions of their work;
- viii. review the financial communication materials and make any appropriate recommendations to the Board of Directors in this respect.

Examination of the financial statements by the Committee must be accompanied by (i) a presentation by management describing the exposure to risks, including those of a social and environmental nature, and significant off-balance sheet commitments of the Company as well as (ii) a presentation by the Statutory Auditors stressing the essential points not only of the results of the legal audit, notably auditing adjustments and significant weaknesses of internal control identified during the work but also of the accounting options adopted.

2.2 Relationship with the Statutory Auditors

The Committee guides the procedure for the selection of Statutory Auditors and submits to the Board of Directors a recommendation on the Statutory Auditors proposed for appointment (or for renewal) by the general meeting (in application of article 16 of European Regulation no. 537-2014 dated 16 April 2014). It works out the procedure and principles for the selection of Statutory Auditors (particularly in the case of a call for tenders, if any). Where applicable, it supervises the call for tenders and validates the terms of reference and choice of firms chosen, ensuring selection of the "best bidder" and not the "lowest bidder".

The Committee ensures the conditions of the Statutory Auditors' independence (notably the conditions specified in the French Commercial Code and European Regulation no. 537-2014 dated 16 April 2014). It thus examines together with the Statutory Auditors the risks weighing on their independence and the measures of safekeeping taken so as to alleviate these risks. In particular, it shall ensure that the amount of fees paid by the Company and its group, or the share these fees represent in the sales turnover of the firms and networks, are not likely to prejudice the independence of the Statutory Auditors according to the terms set out in European Regulation no. 537-2014 dated 16 April 2014.

The Committee approves all missions of the Statutory Auditors other than those for certification of accounts under the conditions as are described in the Charter annexed to these Internal Rules.

The Statutory Auditors must present to the Committee:

- i. their general work program and the tests they have proceeded with;
- ii. modifications to the financial statements or auditing documents that appear necessary to them and their observations on the methods of evaluation used;
- iii. any irregularity or inaccuracy that they have identified;
- iv. the conclusions which have been drawn from these observations and corrections;
- v. no later than on the date the audit report is presented, an additional audit report drawn up in application (i) of article 11 of European Regulation no. 537-2014 dated

16 April 2014, and (ii) of article L. 823-16 III of the French Commercial Code setting out the results of the legal audit of the financial statements.

Each year, they send to the Committee:

- i. their statement of independence;
- ii. the amount of the fees paid to the network of Statutory Auditors by the entities controlled by the Company or the entity that controls it for services other than certification of the financial statements as well as the nature of these services;
- iii. information pertaining to services carried out for investigations directly linked to the Statutory Auditors' mission.

2.3 Internal control and management of risks

The Committee shall examine and assess in collaboration with the Governance, Nominations and Sustainability Committee, the procedures of internal control, and in particular it shall follow up on the efficiency of the systems of internal control of risks, including those of a social and environmental nature, as well as, where applicable, of the internal audit with regard to the procedures relating to working out and processing accounting, financial and extra financial information related to the performance declaration as contained in the management report without this compromising its independence.

In particular, the Committee shall ensure the existence of systems of internal control and management of risks, their deployment and implementation of corrective actions in case of significant weaknesses or anomalies which it shall bring to the attention of the Board of Directors.

In this context, the Committee is informed of the principal findings of the Statutory Auditors and of internal auditing. Thus :

- i. the Statutory Auditors bring to the Audit Committee's attention the significant weaknesses of internal control identified during their work as concerns the procedures relating to working out and processing accounting and financial information;
- ii. the Committee hears the persons in charge of internal auditing and control of risks and gives its opinion on the organization of their services. It must be informed of the internal audit program and be sent the reports on internal auditing or a periodic synthesis of these reports.

The Committee shall proceed at least once annually with presenting the Board of Directors with a follow-up and control of risks.

The Committee is also led to express all recommendations to the Board with preparing the section of the management report on the procedures of internal control and management of risks.

2.4 Budget and predictive management

The Committee examines and makes all necessary recommendations to the Board of Directors concerning the annual budget, and it regularly reviews the Group's activity and execution of the budget.

It examines the documents for predictive management and the corresponding reports.

2.5 Financial situation, financing, issuing of securities

The Committee regularly reviews the financial situation and the cash position as well as the Group's significant off-balance sheet commitments.

It examines and makes all recommendations necessary to the Board of Directors with regard to the issuing of bonds and complex securities not involving a capital increase or including the issuing of equity securities as well as concerning achievement of operations for modifying the registered capital.

3. COMMITTEE OPERATION

The Committee meets at least twice a year, before closing of annual and interim financial statements and as often as necessary to carry out its missions.

The time available for reviewing of the financial statements by the Committee should be not less than two days before the Board of Directors. Exceptionally, at the decision of the Chairman of the Committee, this time can be shortened so as to take account of participation by the members of the Committee who are not based in France.

The Committee shall inform the Chairman of the Board without delay of any difficulty encountered in the exercise of their tasks.

The meetings shall be held at head office convened by the Committee Chairman or Secretary. They may also be held using videoconference or telecommunications. The Committee constitutes a quorum if at least half of its members is present either physically or by videoconference or by telecommunication.

The Committee reports on its work at the following meeting of the Board of Directors.

The Committee Secretary is responsible for the material organisation of the Committee sessions as well as taking part in them and preparing the meetings' minutes to be submitted for approval to the following Committee.

The Committee establishes annually its working programme taking into account the current business of the Company, the results of its preceding works and the joint work with the Governance, Nominations and Sustainability Committee.

Annex to the internal regulations of the Audit Committee

CHARTER OF FORVIA'S AUDIT COMMITTEE ON APPROVAL RULES OF SERVICES OTHER THAN THE CERTIFICATION OF ACCOUNTS

1. Legal and regulatory framework

In accordance with the provisions of the French Commercial Code and the European regulation (in particular, the regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014), services other than the certification of accounts (which are not prohibited) can be provided by the statutory auditors or the members of the network to which he belongs, in France or abroad, to the public interest entity whose accounts he certifies, or to the persons or entity who are controlling it or being controlled by the entity according to the I and II of the article L. 233-3 of the French Commercial Code.

The provision of the services mentioned above is submitted to the approval by the Audit Committee, who takes a decision after analyzing the risks on the independence of the statutory auditors and safeguard measures applied by them.

The subject of this Charter is to define the approval rules of these services by FORVIA's Audit Committee.

2. Definition of the different services subject to the regulation

2.1 Definition of the prohibited services

The prohibited services are defined in Annex 1 on the present Charter.

2.1.1 In the European Union

The prohibited services by the regulation (EU) No 537/2014 of 16 April 2014 can't be provided to Faurecia or to the persons or entities controlling it or being controlled by FORVIA and whose head office is located in the European Union.

2.1.2 Outside the European Union

For the entities whose head office is located outside the European Union, controlled in accordance with the I and II of the Article L. 233-3 of the French Commercial Code by FORVIA, the list of the irrebuttable interdictions is limited to the following situations:

- a. playing any part in the management or decision-making of the audited entity; and
- b. either bookkeeping and preparing accounting records and financial statements;
- c. or designing and implementing internal control or risk management procedures related to the preparation and/or control of financial information or designing and implementing financial information systems.

For the services not aimed by an irrebuttable presumption, the statutory auditor shall appreciate if his independence could be affected by the service provided, regarding the essential ethical principles on independence. If his independence is compromised, he takes, in this case, safeguard measures to minimize the risks caused by the provision of this services in a third country. If he can't justify that this service doesn't affect neither his professional judgement nor the audit report, either the services can't be provided, or the statutory auditor must quit.

In addition, these services will be subject to approval procedures as describe at the Article 3.2.2 below.

2.2 Definition of accounts certification services

Can be considerate as involved in the account certification:

- the tasks on internal control that contribute to the emission of opinion, including when it is required due to a quotation abroad (for example works required by the American Sarbanes-Oxley Law;
- limited review of interim account (in particular, if applicable, quarterly, or half-yearly).

2.3 Definition of services other than the certification of accounts

These services can be divided between:

2.3.1 Services required by the legislation which are expressively and exclusively given to statutory auditors

It is in particular:

- a) works related to the emission of reports at extraordinary general shareholders' meetings (reports about share capital transactions, share capital increase with removal of the preferential subscription right, share capital decrease, regulated agreement...);
- b) works related to an issue note or a prospectus in the event of an operation on the market (admission in quotation of the shares for example, emission of shares given to the public...);
- c) the review of the management report, or the annual financial report;
- d) the review of the universal registration document;
- e) works related to the issuance, offer or sales of securities as part of public offering in the European Union, or in the case of offers or investments outside the European Union in particular for placements with qualified or institutional investors (including in the absence of offer, in particular the public offering, inside the European Union); works that could be required for certain categories of companies at the request of regulators;
- f) the attestations that need to be at the disposal of the ordinary general meetings called to approve the financial statements;
- g) works related to the budget information;
- h) works related to company difficulties prevention, the alert procedure and revelation of the criminal offences.

2.3.2 The other services, usually provided

These services are those that do not pose a risk to the independence of the statutory auditor given their purpose and the conditions under which they are performed:

- a) Audits other than the certification of accounts and limited reviews other than those that contribute to the certification of accounts;
- b) Attestations and findings following the procedure agreed with FORVIA;
- c) Consultations on matters related to the accounts and financial information;
- d) Services provided during the acquisition or cession of companies;
- e) Consultations on the internal control related to the elaboration and treatment of accounting information;
- f) Services related to social and environmental information;
- g) Comfort letter as part of market transactions;
- h) Reports of various insurance on existing control within FORVIA which are impacting or are part of the internal control;
- i) General trainings;
- j) Review work of compliance with the fiscal rules.

The complete list of these services and their definition is provided in the Annex 2 of this Charter.

It is understood that this list may be completed at a later stage, when the practice will show a recurrent and legitimate recourse to statutory auditors or members of their network for new services that are clearly not problematic, in particular regarding ethical principles of the profession and the applicable laws and regulations.

2.3.3 The other services, not usually provided

These services are those not corresponding to the services above and representing a risk for the independence of the statutory auditors.

3. Approval process for non-prohibited services

3.1 Services of certification of accounts

The services of certification of accounts are excluded from the application of the present rules and don't need a specific approval by FORVIA's Audit Committee.

3.2 Services other than the certification of accounts

3.2.1 The services required by the law

The services required by the law are excluded from the application of the present rules and don't need a specific approval by FORVIA's Audit Committee. The Chief Financial Officer of FORVIA's Group will be in charge of approving the proposed budget by the statutory auditors for each service that will be provided.

3.2.2 The other service, usually and non-usually provided

The other services, whether they are usually provided (as described in the Annex 2) or not, are subject to approval by FORVIA's Audit Committee.

In order to oversee this approval, the Audit Committee sets each year a double ceiling: (i) a ceiling for each service concerned depending on whether or not it is usually provided and (ii) a global ceiling by statutory auditor in percentage of the annual fees of certification of accounts agreed with the said statutory auditor.

The services usually provided are subject to an annual list made by the Audit Committee held by FORVIA in December.

The Audit Committee gives authority to the Chief Financial Officer of FORVIA's Group to validate that the service is within the set ceilings and that these are not exceeded and to get from the statutory auditor any document necessary for the provision of the said service.

When the ceiling per service concerned or the global ceiling is reached, an individual approval procedure, prior to the provision of this service, must be followed and in such situation the Audit Committee authorizes the Chairperson of the Committee to approve the said service.

The Chairperson shall be informed by the Chief Financial Officer of FORVIA's Group of this request for services and shall decide after obtaining the necessary documents from the statutory auditors.

The Chairperson of the Committee shall report to the Committee at the next meeting of the Committee.

In any case, during the session of the Audit Committee held in December, the statutory auditors shall present the list, with the related amounts, of all services provided during the expired fiscal year.

3.3 Approval process for the services other than the certification of accounts provided by the statutory auditors of FORVIA and HELLA

FORVIA and HELLA (both designated hereafter for their respective scope of entities and organizations) both having an audit committee, the following process should be applied.

3.3.1 Services other than the certification of accounts provided to FORVIA

The services other than the certification of accounts provided to FORVIA by the statutory auditors of HELLA should be approved before their implementation by the Audit Committee of HELLA, in accordance with its own process (in particular, in accordance with its own Charter on approval of services other than the certification of accounts ("*Biligungsrichtlinie*")) and with the German law.

In this context, FORVIA must obtain from the statutory auditor of HELLA all relevant documents certifying that he is allowed to provide these services.

Once a year, the statutory auditor of HELLA will present to the Audit Committee of FORVIA the services other than the certification of accounts.

In the case where statutory auditors are the same for both entities, prior approval by the Audit Committee of FORVIA according to the process described in Article 3.2.2 of this Charter is deemed to be valid and applicable to all the consolidated perimeter, including HELLA.

3.3.2 Services other than the certification of accounts provided to HELLA

The services other than the certification of accounts provided to HELLA by the statutory auditors of FORVIA shall be approved before their implementation by the Audit Committee of FORVIA, according to the process described in Article 3.2.2 of this Charter.

In this context, HELLA shall obtain from the statutory auditors of FORVIA all relevant documents certifying that he is allowed to provide these services.

In the case where the statutory auditors are the same for both entities, the prior approval by the audit committees of HELLA and FORVIA in accordance with their respective process required.

Annex 1

List of prohibited services (Article 2.1 of this Charter)

The prohibited services are the followings¹:

- a. tax services relating to:
 - i. preparation of tax forms;
 - ii. payroll tax;
 - iii. custom duties;
 - iv. identification of public subsidies and tax incentives unless support from the statutory auditor or the audit firm in respect of such services is required by law;
 - v. support regarding tax inspections by tax authorities unless support from the statutory auditor or the audit firm in respect of such inspections is required by law;
 - vi. calculation of direct and indirect tax and deferred tax;
 - vii. provision of tax advice;
- b. services that involve playing any part in the management or decision-making of the audited entity;
- c. bookkeeping and preparing accounting records and financial statements;
- d. payroll services;
- e. designing and implementing internal control or risk management procedures related to the preparation and/or control of financial information or designing and implementing financial information technology systems;
- f. valuation services, including valuations performed in connection with actuarial services or litigation support services;
- g. legal services, with respect to:
 - i. the provision of general counsel;
 - ii. negotiating on behalf of the audited entity; and
 - iii. acting in an advocacy role in the resolution of litigation;
- h. services related to the audited entity's internal audit function;
- i. services linked to the financing, capital structure and allocation, and investment strategy of the audited entity, except providing assurance services in relation to the

¹ The services aimed at a.i and a.iv to a.vii can be authorized in some Member States of European Union. In this case, the statutory auditor must analyse the risks on his independence and apply the appropriate safeguard measures.

financial statements, such as the issuing of comfort letters in connection with prospectuses issued by the audited entity;

- j. promoting, dealing in, or underwriting shares in the audited entity;
- k. human resources services, with respect to:
 - i. management in a position to exert significant influence over the preparation of the accounting records or financial statements which are the subject of the statutory audit, where such services involve:
 - searching for or seeking out candidates for such position; or
 - undertaking reference checks of candidates for such positions;
 - ii. structuring the organization design; and
 - iii. cost control.

Annex 2

List of services usually provided other than the certification of accounts (Article 2.3.2 of this Charter)

These services are detailed below:

1) Audit/Limited review

The entity, outside of its legal obligations, may need to produce externally audited financial information, in order to strengthen the financial safety for the user and the credibility of the information. The entity requests an audit report or a limited review report when it needs a report in which the statutory auditor formulates an audit or a limited review opinion and states that the financial information don't have material misstatement.

The audit/limited review report that the statutory auditor is authorized to issue may only cover financial information prepared by the management of the entity concerned and, if it is intended to be addressed to the deliberative body of this entity, settled by the competent body.

The financial information on which the statutory auditor is authorized to issue an audit/limited review report relates to the entity or to an entity controlled by the entity or to an entity that controls it.

When the entity has appointed several statutory auditors, the audit/limited review report is signed by each statutory auditor if it relates to financial information of the entity prepared in accordance to accounting standards applied to meet its legal or regulatory obligations in France to prepare its financial statements, and if this information was decided by the competent body or is intended to be communicate to the public. In other cases, the audit/limited review report may be signed by one of the statutory auditors.

2) Certificates/ Findings at the end of an agreed upon procedure with the entity

Except in cases expressly provided for in laws and regulations, an entity may request to the statutory auditor that it has appointed a certificate or findings at the end of an agreed upon procedure on specific information.

The certificates that the statutory auditor is authorized to issue may relate to information prepared by the management that is related to the accounts or to data underlying the accounts. The work may consist, in particular of verifying the concordance or consistency of the information subject to the certificate with the accounts, or data underlying the accounts, or internal data of the entity related to the accounts such as cost accounting or management statements. It may also consist of verifying the conformity of this information with in particular legal and regulatory provisions, the bylaws provisions, the stipulations of a contract, the elements of the entity's internal control, the decisions of the management body; the principles set out in a reference framework; and assessing whether this information is presented fairly.

The agreed upon procedures form a list of audit procedures performed by the statutory auditor at the request of the entity. These agreed upon procedures do not result in an audit opinion, a limited review conclusion or a certificate from the statutory auditor, but in a report presenting the findings resulting from the performance of these procedures.

The agreed upon procedures may relate, in particular, to the entity's accounts, accounting statements or elements of the accounts; information, data or documents of the entity that are related to the accounting or to the data underlying the accounting; elements of the entity's internal control related to the preparation and processing of the financial and

accounting information. The statutory auditor, who has not defined himself the procedures to be implemented and cannot know the conclusion that could be drawn from his findings, specifies clearly in his report the scope and limits of his intervention so that the findings described in his report cannot lead to an inappropriate interpretation.

The statutory auditor may perform certificates or findings resulting from agreed upon procedure related to the entity itself, to an entity that controls it or to an entity that is controlled by it in accordance with I and II of Article L. 233-3 of the French Commercial Code.

When the entity has appointed several statutory auditors, a certificate shall be signed by each statutory auditor if it relates to financial information of the entity prepared in accordance with the accounting standards applied to meet its French legal and regulatory obligations to prepare its accounts, and that this information has been settled by the competent body or is intended to be communicate to the public.

For findings following agreed upon procedures and in other cases of certification, the signature of one statutory auditor is sufficient.

3) Consultations on matters related to the accounts and financial information

The statutory auditor of an entity may be required to provide, at its request, consultations on matters related to accounts and financial information.

The statutory auditor may issue consultations if the provisions of the code of ethics are complied with, in particular the elements of said code that prohibit the statutory auditor from putting himself in a position of having to give an opinion, in his mission of certification, on documents, evaluations or position that he has helped to develop and to take charge, even partially, of an outsourcing service.

The consultation relates the accounts or financial information. It allows to give an opinion or to provide information. It requires the implementation of work not required for the certification mission. The opinions may be accompanied by recommendations that contribute to the improvement of accounting treatments and financial information. It is intended for the entity's own use.

The purpose of the consultation may be:

- i. To give an opinion on draft accounting translation proposed by the entity, with regard to a given accounting framework, for an operation carried out or planned;
- ii. To give an opinion on the consequences of a transaction in terms of financial or accounting information according to the different methods of implementation envisaged and described by the entity with regard to texts, draft texts or practices;
- iii. to give an opinion on the complication with applicable accounting standards of a manual of accounting principles of procedures, a chart of accounts or a consolidation package format, established by the entity, including in draft form;
- iv. to provide an opinion on the approach defined by the entity to implement accounting framework or to identify of discrepancies between the standards applied by the entity or the Group and new applicable standards. Such intervention may not consist of participating in the drafting of procedures or the preparation of data or documents, or in their implementation;

- v. to provide an opinion on quantification of forecasted financial information, in the light of the process defined by the entity to prepare it and the assumptions underlying it;
- vi. to provide information about texts, draft texts, practices or interpretations, applicable to a particular situation or context, contributing to the entity's understanding of the rules, methods and principles or its obligations;
- vii. to inform the relevant person within the entity, in particular those responsible for accounting and finance, of the general consequences or difficulties in applying a standard, a text, a draft text or a practice.

The consultation may concern the entity itself, an entity that controls it or an entity that is controlled by it in accordance with I and II of Article L233-3 of the French Commercial Code.

The consultation does not include any appreciation on the opportunity of the transaction subject of the consultation or on its legal, fiscal and financial set-up or the possibility of achieving the forecasts.

When the entity has appointed several statutory auditors, the intervention may be requested from one statutory auditor.

4) Services provided in connection with the acquisition or disposal of businesses

When an entity is in the process of acquiring another entity, it may require specific work on information provided by the latter. It may ask its statutory auditor to carry out this work, referred to as "acquisition due diligence". The entity to be acquired (the "target") may be one or more companies, or one or more branches of companies. The acquisition may concern all or part of the "target's" securities. It may involve the acquisition of an additional stake.

When considering the sale of a business, an entity may need to carry out specific work on the information relating to that business. It may ask its statutory auditor to carry out this work, referred to as "disposal due diligence". The term "business" refers either to one or more branches of activity, or to one or more entities whose sale is envisaged.

The statutory auditor of an entity may intervene if the acquisition or disposal is envisaged by the entity of which he is statutory auditor, by an entity controlled by the latter or by an entity which controls it, within the meaning of I and II of article L. 233-3 of the French Commercial Code.

The statutory auditor is authorized to carry out, at the request of the entity, on the accounts and financial information of the "target" or "business" on the data underlying them:

- i. findings following agreed upon procedures;
- ii. consultations;
- iii. an audit or limited review;

In the context of an acquisition, the work of the statutory auditor may not include participation in:

- i. the search for entities to be acquired;
- ii. screening of potential targets;

- iii. the preparation of pro forma or forecast financial statements;
- iv. representing the acquirer in negotiating the acquisition contract;
- v. administrative management of the transaction;
- vi. valuation of the target or determination of the transaction price;
- vii. drawing up legal, tax and financial arrangements for the takeover;
- viii. issuing an opinion on the appropriateness of the transaction.

In the context of a disposal, the work of the statutory auditor may not include participation in:

- i. drawing up the memorandum presenting the company to the buyer;
- ii. the search for potential buyers;
- iii. the preparation of pro forma or forecast financial statements for the company, the development of market assumptions or corresponding valuations;
- iv. drafting the sale contract, representing the selling entity in the negotiation of the sale contract or in any disputes arising from the sale;
- v. administrative management of the sale transaction, in particular organization and management of the data-room;
- vi. work on valuing the company or determining the transaction price;
- vii. the preparation of legal, tax or financial arrangements linked to the sale;
- viii. issuing an opinion on the appropriateness of the transaction.

5) Consultations on internal control procedures relating to the preparation and processing of accounting information

The service requested by the entity may consist of giving an opinion on the strengths and weaknesses of internal control elements, either in place, in the planning stage or in the process of being implemented, together with recommendations where appropriate, provided that they do not place or are not likely to place the statutory auditor at risk of self-audit.

The elements of internal control on which the statutory auditor is authorized to base his work are as follows:

- i. the control environment;
- ii. the means put in place by the entity to identify the risks associated with its business and their impact on the financial statements;
- iii. internal control procedures;
- iv. the main resources deployed by the entity to ensure the proper functioning of internal controls;

- v. the information system used to prepare financial information;
- vi. the way in which the entity communicates on significant items of financial information.

At the entity's request, the purpose of the work is:

- i. to give an opinion as to whether the internal control framework adopted by the entity, whether existing or in the process of being implemented, or certain of its components, conforms to a target framework;
- ii. or to provide training on texts, draft texts or practices that contribute to a proper understanding of the entity's internal control obligations;
- iii. or to provide the managers concerned within the entity, in particular the accounting and financial managers, with an analysis document on the general consequences or difficulties of applying new standards, texts and/or practices for the entity, or draft texts, relating to internal control or certain of its components;
- iv. or to give an opinion on the strengths and weaknesses of existing internal control systems;
- v. or to give an opinion on the strengths and weaknesses of internal control elements currently being planned or implemented by the entity, insofar as these elements will contribute, when finalized, to the preparation of reliable accounting and financial information.

The opinions may be accompanied by recommendations designed to contribute to the improvement of accounting treatments and financial information, and which relate to the internal control elements covered by the consultation.

The work concerns the internal control elements of the entity itself, or of an entity controlled by it, or of an entity which controls it within the meaning of I and II of Article L. 233-3 of the French Commercial Code.

Details of unauthorized services: the work of the statutory auditor may not, in particular, lead him to:

- i. implement the recommendations made in the context of any consultations he may have issued;
- ii. design, draft or implement internal control procedures on behalf of the entity;
- iii. take part in any decision-making process relating to the design or implementation of internal control systems, in particular those designed to prevent the risk of error or fraud.

The statutory auditor is asked to clarify the context of the request to ensure that the requested intervention complies with the provisions of the code of ethics of the profession of statutory auditor, which notably prohibits the implementation of internal control measures.

Joint statutory auditors: when an entity has appointed several statutory auditors, a single statutory auditor may be asked to act.

6) Services relating to social and environmental information

An entity may wish to entrust its statutory auditor with the task of verifying or ensuring the reliability of information, hereinafter referred to as "CSR information", in connection with the preparation of the declaration of non-financial performance provided for in Articles L. 225-102-1 and L. 22-10-36 of the French Commercial Code and/or referred to in Articles R. 225-105 *et seq.* of the French Commercial Code.

This service, which is distinct from the statutory audit legal mission and carried out exclusively at the request of the entities, may be the mission of the independent third-party body provided for under Articles L. 225-102-1 and L. 22-10-36 of the French Commercial Code, or other work relating to CSR information.

The information on which the statutory auditor is authorized to carry out his work is that relating to the entity or to an entity controlled by it, or to an entity which controls it within the meaning of I and II of Article L. 233-3 of the French Commercial Code.

The statutory auditor may carry out the work of the independent third-party body if, in accordance with the provisions of Articles L. 225-102-1, L. 22-10-36 and R. 225-105-2 of the French Commercial Code, it is duly accredited by the French Accreditation Committee (COFRAC) or by any other accreditation body that is a signatory to the multilateral recognition agreement established by the European Coordination of Accreditation Bodies, and if the entity has appointed it to carry out this work, in accordance with Article R. 225-105-2-I of the French Commercial Code.

The statutory auditor is authorized to carry out, at the request of the entity, on CSR information as defined above, attestations, consultations or findings resulting from agreed upon procedures.

Details of unauthorized services: work carried out within the scope of this standard may not, in particular, lead the statutory auditor to:

- i. define, implement or evaluate the entity's CSR strategy or policy;
- ii. design or implement a CSR information management system within the entity;
- iii. design, participate in the drafting or implementation of procedures for the collection, consolidation, compilation or control of CSR information;
- iv. draw up the entity's CSR information report, commonly known as the sustainable development report;
- v. draw up the entity's CSR policies or charter, commonly referred to as the sustainable development charter;
- vi. develop or implement CSR risk management or assessment tools, commonly referred to as environmental or social risks;
- vi. participate in establishing, determining or calculating CSR data or indicators.

7) Comfort letter

A comfort letter is a statement by the statutory auditor expressing an assurance of an appropriate nature or level on information prepared by the entity's management, relating to the financial position or accounts, and intended, in the context of a financial transaction, for a designated third party, generally the banker financing or guaranteeing the successful completion of the transaction.

8) Various insurance reports

The reports issued by a company's statutory auditor in application of the international standard ISAE 3402 "Reports On Controls at a Service Organization" on insurance missions are intended for use by companies using the services of this company and their statutory auditors. These reports cover existing controls within the company which impact or form part of the internal control of these companies.

Interventions by a company's statutory auditor in application of international standard ISAE 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" are insurance missions other than audits or limited reviews performed on historical accounting and financial information.

9) General training

The statutory auditor may provide training to an entity on the following topics:

- i. Training in accounting and financial reporting principles and requirements;
- ii. Training relating to a specific context, contributing to a good understanding of existing or proposed legislation, interpretations and best practices;
- iii. Training on the general consequences or difficulties of assessing existing or planned legislation.

10) Examination of compliance with tax regulations

By its very nature, the statutory auditor needs to assess the tax compliance of significant transactions carried out or planned by the company for which he is auditing the accounts. This work may require an in-depth examination, either because the transaction is complex, or because the company has been the subject of a tax reassessment, whether significant or not, or because the company wishes to benefit from a specific review in connection with a transaction or the application of a new tax rule it is considering. The statutory auditor or his network may carry out such work for an entity on condition that it does not include the following services:

- i. the definition of a tax scheme;
 - ii. drafting a response to a tax reassessment;
 - iii. representing the entity before a tax court;
 - iv. any other tax services prohibited:
- by article 5.1 a) of the European regulation in the case of entities located in Europe, unless the country concerned has opted for the possibility of rendering them by way of derogation;
 - by local rules when the entity is located outside the European Union.



GOVERNANCE, NOMINATIONS AND SUSTAINABILITY COMMITTEE INTERNAL RULES

Modified by the Board of Directors of 19 October 2023

The purpose of these internal rules (hereafter referred to as the "Rules") of the Governance, Nominations and Sustainability Committee (hereafter referred to as the "Committee") is to define the Committee's composition, responsibilities, and operating rules of the Committee. They were adopted by the Board of Directors of FORVIA (hereafter referred to as the "Company") on 25 July 2016 and updated, in its last version, on 19 October 2023.

The Committee notably aims to address issues relating to (i) the selection, appointment, and succession of Company officers¹ and Board members of the Company, (ii) the composition and running of the Board of Directors and its committees and more generally, (iii) the Company's governance and (iv) environmental and social responsibility of the FORVIA group.

Of strictly internal scope to the Company, the Rules will in no way replace the legislative and regulatory provisions governing the Company or its bylaws.

1. COMPOSITION OF THE COMMITTEE

The Committee composition is decided by the Board of Directors and may be modified at any time by the latter's decision.

The Committee is comprised of three (3) members minimum and five (5) members maximum.

The Committee members are chosen from the directors. They may not be represented to the Committees meetings.

Committee members' term of office coincides with that of their office as director. A committee member's office may be renewed at the same time as that of director.

The Board of Directors appoints a Chairman within the Committee for the same period as for his / her functions as director.

The Committee Chairman must be an independent director as defined in the Afep-Medef Corporate Governance Code for listed companies (hereafter referred to as the "Afep-Medef Code").

The Committee Secretary is appointed by the Committee Chairman.

The Committee shall not include executive officers or cross-directorships (as defined in Article 16-1 of the Afep-Medef Code) and must be composed of a majority of independent directors.

On invitation by the Chairman of the Committee, the CEO, some members of the general management (HR EVP...) or members of the Executive Committee attend the meetings of the Committees. The Chairman of the Committee may also decide, in his own discretion when he deems appropriate, to invite any other person he chooses as needed be.

2. COMMITTEE RESPONSIBILITIES

The purpose of the Committee is to study and prepare specific Board discussions. It issues opinions, proposals and recommendations within its scope of expertise, in particular on any issue submitted to it by the Chairman of the Board of Directors.

The Committee has only advisory powers and acts under the Board of Directors authority to which it reports whenever necessary and in place of which it must not act.

The Committee's tasks include:

1. Governance Structure and Assessment

- reviewing all matters relating to the Company's governance structure, particularly the separation or the maintenance of aggregation of the functions of the Chairman of the

¹ The concepts of Company officers (*dirigeants mandataires sociaux*), executive officers (*dirigeants mandataires sociaux exécutifs*) and non-executive officers (*dirigeants mandataires sociaux non-exécutifs*) used in the Rules have the meaning set forth in the Afep-Medef Code.

Board of Directors and the CEO and to make any recommendation on the subject to the Board of Directors;

- ensuring Company compliance with the legal and regulatory provisions applicable in governance as well as with the Afep-Medef Code provisions which is the reference code to which the Company has chosen to adhere and making in this respect any necessary recommendations with a view, where appropriate, to updating the Board of Directors' and Committees' bylaws and rules of procedure;
- reviewing matters relating to governance of the Company that shall be submitted to it by the Chairman of the Board of Directors;
- making recommendations to the Board of Directors about the creation, composition, responsibilities and running of the Board of Directors' Committees;
- conducting the annual assessment of the running of the Board of Directors and its Committees and, conducting a thorough assessment at least every three years (that may be conducted with the support of a consultant) and making any relevant recommendations to the Board of Directors;
- reviewing every year (prior to publication of the Company's universal registration document) the independence of each member of the Board of Directors. This review is also carried out upon Board member's appointment proposal;

2. Selection, Appointment and Succession of Company Officers and Board members

- to consider each year the Board's needs in terms of skills, including regarding the various subjects relating to CSR, and to draw the consequences for the recruitment process in place;
- making recommendations to the Board of Directors regarding the appointment and renewal of Company officers and Board members;
- in case of an identified need for a new Board member, set up a recruitment process to select the future Board member, defining recruitment criteria that take into account the specific skills required and the needs of the Board (independence, parity, international diversity); where necessary solicits the services of a recruitment firm or local association, reviews potential candidates before approaching them, in consultation with the Chairman of the Board, conducts interviews to ensure that candidates are competent, available and free of conflicts of interest, and submits the selected candidate(s) to the Board for approval ;
- preparing a succession plan for the Company officers and Board members in order to be able to offer succession solutions to the Board of Directors, particularly in the event of unforeseen vacancy;

3. Selection and succession of the Executive Committee

- reviewing annually the selection and succession plans of the members of the Executive Committee;

4. Ethics and Compliance

- assessing the policy followed by the Company in ethics and compliance as regards good governance practices.

5. Environment and social responsibility

- reviewing issues pertaining to the environmental and social responsibility policy of the FORVIA group and related objectives;
- monitoring the deployment of the environment and social policy, commitments and initiatives implemented by the FORVIA group;
- assessing the results achieved in extra-financial performance matters;
- in association with the Audit Committee, examining risks relating to sustainable development included in the extra-financial performance statement inserted in the annual report (included in the universal registration document);
- being informed of the resources available to the FORVIA group to implement and continue its strategy in environmental and social responsibility.

The Committee has the option of appointing from among its members a CSR referent on the Board of Directors ("CSR Director"), with particular responsibility for reporting on the Committee's work to the Board, proposing the inclusion on the Board's agenda of additional items relating to climate and/or environmental issues, supporting and facilitating the Board's work and discussions on these issues, as well as the Company's communication strategy on these subjects, and where appropriate, presenting the climate strategy adopted by the Board to the Annual General Meeting every 3 years or in the event of any significant change.

3. COMMITTEE OPERATION

The Committee shall meet at least twice (2 times) per year and as often as necessary to carry out its missions.

The Committee shall inform the Chairman of the Board of Directors without delay of any difficulty encountered in the exercise of their tasks.

The meetings shall be held at head office convened by the Committee Chairman or Secretary. They may also be held using videoconference or even telecommunications. The Committee constitutes a quorum if at least half of its members is present either physically or by videoconference or by telecommunication. Opinions, proposals and recommendations shall be made based upon a majority vote of the members attending. If vote is tied, then the Chairman shall have the casting vote.

The Committee may request external technical studies relating to matters within its competence, at the Company's expense, after informing the Chairman of the Board of Directors or the Board of Directors itself, and subject to reporting back to the Board thereon. If the Committee uses services provided by external consultants, the Committee must ensure that the consultant concerned is objective.

The Committee shall report on its work at the following meeting of the Board of Directors.

The Committee Secretary is responsible for the material organisation of the Committee sessions as well as taking part in them and preparing the meetings' minutes to be submitted for approval to the following Committee.

The Committee establishes annually its working programme taking into account the current business of the Company, the results of its preceding works and joint work with the Audit Committee.



COMPENSATION COMMITTEE INTERNAL RULES

Modified by the Board of Directors of 19 October 2023

The purpose of these internal rules (hereafter referred to as the "Rules") of the Compensation Committee (hereinafter referred to as the "Committee") is to define the Committee's composition, responsibilities and operating rules. They were adopted by the Board of Directors of FORVIA (hereafter referred to as the "Company") on 25 July 2016 and updated, in its last version, on 19 October 2023.

The Committee aims to address issues relating to the compensation of Company officers (executive and non-executive)¹ and of Board members as well as issues associated with long term incentive plans policy. Within the framework of its tasks, the Committee is also informed of the performance and the compensation of the members of the Executive Committee and reviews the evolution of the compensation policy applicable to the FORVIA group's main managers (Executive Committee and Group Leadership Committee).

Of strictly internal scope to the Company, the Rules will in no way replace the legislative and regulatory provisions governing the Company or its bylaws.

1. COMPOSITION OF THE COMMITTEE

The Committee composition is decided by the Board of Directors and may be modified at any time by the latter's decision.

The Committee is comprised of three (3) members minimum and five (5) members maximum.

The Committee members are chosen from the directors. They may not be represented to the Committees meetings.

Committee members' term of office coincides with that of their office as director. A Committee member's office may be renewed at the same time as that of director.

The Board of Directors appoints a Chairman within the Committee for the same period as for his / her functions as director.

The Committee Chairman must be an independent director as defined in the Afep-Medef Corporate Governance Code for listed companies (hereafter referred to as the "Afep-Medef Code").

The Committee Secretary shall be appointed by the Committee Chairman.

The Committee shall not include executive officers or cross-directorships (as defined in Article 16-1 of the Afep-Medef Code) and must be composed of a majority of independent directors.

On invitation by the Chairman of the Committee, the CEO, some members of the general management (HR EVP...) or members of the Executive Committee attend the meetings of the Committees. The Chairman of the Committee may also decide, in his own discretion, when he deems appropriate, to invite any other person he chooses as needed be.

¹ The concept of Company officers (*dirigeants mandataires sociaux*), executive officers (*dirigeants mandataires sociaux exécutifs*) and non-executive officers (*dirigeants mandataires sociaux non-exécutifs*) used in the Rules have the meaning set forth in the Afep-Medef Code.

2. COMMITTEE RESPONSIBILITIES

The purpose of the Committee is to study and prepare specific Board discussions. It issues opinions, proposals and recommendations within its scope of expertise, in particular on any issue submitted to it by the Chairman of the Board of Directors.

The Committee has only advisory powers and acts under the Board of Directors authority to which it reports whenever necessary and in place of which it shall not act.

The Committee's tasks include:

1. Company officers compensation

- making annual recommendations to the Board of Directors regarding compensation policy and components of the compensation of the non-executive officer;
- making annual recommendations to the Board of Directors regarding both the fixed component and the criteria for the variable component of compensation for executive officers referring to equivalent French or foreign groups' general practice as well as other forms of compensation and benefits in kind received;
- making recommendations to the Board of Directors on the achievement of the criteria for the variable compensation of executive officers;
- making recommendations on other elements making the compensation of executive officers included in this the pension and healthcare plan, pension supplements, benefits in kind and other financial entitlements, particularly in the event of termination of service;

The Committee will consult Audit Committee or Governance, Nominations and Sustainability Committee when needed on their relevant field of expertise.

2. Board members compensation

- Making annual recommendations to the Board of Directors regarding the compensation of Board members (envelope, mechanism of allocation). Furthermore, it fixes every year the amount of the compensation due to the directors;

3. Long term incentive plans policy

- discussing the general policy of allocating options for subscribing or purchasing shares, performance shares or any other form of long term incentive;
- reviewing the proposed plans for allocating options for subscribing or purchasing shares, performance shares or any other form of long term incentive as well as the allocations to beneficiaries;
- making recommendations to the Board of Directors concerning the award of options for subscribing or purchasing shares, performance shares and any other form of long term incentive to the executive officers and an advice on the list of other prospective beneficiaries;

4. Performance and compensation of the main managers of the FORVIA group (other than executive officers)

- being annually informed of the performance and of the compensation of the members of the Executive Committee, on this occasion, the Committee involves executive officers in its work;

- reviewing, on a regular basis, the evolution of the compensation policy applicable to the FORVIA group main managers (Executive Committee and Group Leadership Committee).

3. COMMITTEE OPERATION

The Committee shall meet at least twice (2 times) per year and as often as necessary to carry out its missions.

The Committee shall inform the Chairman of the Board of Directors without delay of any difficulty encountered in the exercise of their tasks.

The meetings shall be held at head office convened by the Committee Chairman and/or Secretary. They may also be held using videoconference or telecommunications. The Committee constitutes a quorum if at least half of its members is present either physically or by videoconference or by telecommunication. Opinions, proposals and recommendations shall be made based upon a majority vote of the members attending. If vote is tied then the Chairman shall have a casting vote.

The Committee may request external technical studies relating to matters within its competence, at the Company's expense, after informing the Chairman of the Board of Directors or the Board of Directors itself, and subject to reporting back to the Board thereon. If the Committee uses services provided by external consultants, the Committee must ensure that the consultant concerned is objective.

The Committee reports on its work at the following meeting of the Board of Directors.

The Committee Secretary is responsible for the material organisation of the Committee sessions as well as taking part in them and preparing the meetings' minutes to be submitted for approval to the following Committee.

The Committee establishes annually its working programme taking into account the current business of the Company and the results of its preceding works.