

## International Development Committee

The International Development Committee of TeraPlast SA reports to the Board of Directors and has an advisory role in relation to international business development projects of the TeraPlast Group, in accordance with the strategy in this regard. Thus, the International Development Committee assists the Board of Directors in evaluating and selecting investment opportunities both as M&A and greenfield operations.

### The International Development Committee has the following tasks:

- ✓ is involved in the identification and evaluation of M&A targets at regional level;
- ✓ evaluates business plans for greenfield investments from both a funding and potential value-added perspective;
- ✓ is involved in negotiating the transaction parameters with a view to an M&A operation;
- ✓ assesses the risks associated with the investments and business model of companies selected for potential acquisitions;
- ✓ assesses the synergies of potential acquisitions and/or greenfield investments with businesses existing in the TeraPlast Group;
- ✓ reviews the process of integrating new businesses into the Group's structure and work processes;
- ✓ is involved in identifying the optimal transaction or investment structure;
- ✓ ensures that all available information necessary for the Board of Directors to make an informed decision in terms of the value of the investment/acquisition, understanding the business model, integration strategy, estimated and expected results following completion of the transaction/investment is available;
- ✓ reviews and approves the post-integration strategy: integration team, added value the management aims to achieve as a result of the integration process, integration approach and milestones, assessment of alignment with corporate governance principles, etc.;
- ✓ makes recommendations to the Board of Directors about the timing of the integration of functions/processes;
- ✓ is actively involved in reviewing the TeraPlast Group's international development strategy.

**The principles on which the work of the International Development Committee is based are:**

- ✓ including in the analysis of investment opportunities the prospect of maximising opportunities for regional development of TeraPlast Group's portfolio through businesses complementary to existing ones or in business segments in which the Group does not currently occupy a leading market position;
- ✓ ensuring that the Board of Directors is fully and accurately informed of the prospects for improving the Group's financial performance arising in the context of a M&A operation and/or greenfield investment;
- ✓ identifying common learning or operational efficiency opportunities, in the case of M&A operations, which should contribute to the implementation of best business practices;
- ✓ ensuring the implementation of evaluation processes to include assessing compliance with the TeraPlast Group's values of business ethics, development orientation and initiative.

**The members of the International Development Committee are:**

Vasile Puscas - President

Dorel Goia - Member

Vlad-Nicolae Neacșu - Member

Lucian-Claudiu Anghel - Member

The term of office of the members of the International Development Committee of TeraPlast SA is valid for the duration of their terms of office as Director, i.e. until 14 September 2027.

The International Development Committee has the authority to contract with third parties to meet the objectives and/or streamline the evaluation process or stages thereof.

The members of the International Development Committee shall not disclose to unauthorised persons any information of a confidential nature which comes to their knowledge in the course of their duties and, at the request of the Board of Directors, the Committee may also provide support in other matters related to its role, drawing on the expertise and experience of its members.