

28 APRIL 2025

PHILIP MORRIS ČR A.S.

AND

FABIO COSTA

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AGREEMENT ON THE PERFORMANCE OF THE  
OFFICE OF MEMBER OF THE BOARD OF DIRECTORS

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## CONTENT

CLAUSE	PAGE
1. SUBJECT-MATTER OF THE AGREEMENT .....	2
2. SCOPE OF AUTHORITY OF THE MEMBER.....	3
3. CONFIDENTIALITY .....	4
4. REMUNERATION OF THE MEMBER .....	6
5. OTHER BENEFITS.....	6
6. COSTS .....	7
7. ANNUAL BONUS .....	8
8. PROHIBITION OF COMPETITIVE CONDUCT .....	8
9. CONFLICT OF INTEREST RULES .....	9
10. LIABILITY .....	10
11. DATA AND PERSONAL DATA PROTECTION .....	10
12. TERM AND TERMINATION OF THE AGREEMENT.....	11
13. FINAL PROVISIONS .....	12

**THIS AGREEMENT** (the "**Agreement**") is entered into pursuant to Section 59 *et seq.* of Act No. 90/2012 Coll., on Business Companies and Cooperatives (the Business Corporations Act), as amended (the "**BCA**"), and pursuant to relevant provisions of Act No. 89/2012 Coll., the Civil Code, as amended (the "**CC**"),

**BETWEEN:**

- (1) **Philip Morris ČR a.s.**, a joint stock company incorporated and existing under the laws of the Czech Republic, whose registered office is in Kutná Hora, Vítězná 1, postcode 284 03, identification number 148 03 534, registered in the Commercial Register maintained by the Municipal Court in Prague, File No. B 627 (the "**Company**"),

and

- (2) **Fabio Costa**, born on 24 August 1978, residing at 8808 Pfaffikon, Huobli 7, Swiss Confederation (the "**Member**"),

(the Company and the Member are collectively referred to as "**Parties**" and individually as a "**Party**")

**WHEREAS:**

- (A) The Member was co-opted on 1 August 2024 to the office of a member of the Board of Directors of the Company in accordance with Section 14 (4) of the Articles of Association of the Company (the "**Articles of Association**"). The Member has been also nominated to the office of a member of the Board of Directors for the term immediately following the expiration of the term of office for which he was co-opted.
- (B) The Member has agreed to his election as a member of the Board of Directors of the Company. In relation to the capacity of the Member to perform his office, the Member declares that he meets all the requirements for the election as a member of the Board of Directors of the Company and for the performance of this office set out by the relevant legal regulations or the Company. This includes, but is not limited to, the following: (i) he is fully competent to perform legal acts; (ii) he is not prevented from exercising the office of a member of an elected body of a corporation as provided for in the BCA; (iii) he is not incapable to perform the office of a member of the Board of Directors; (iv) there are no circumstances that could reasonably lead to an impediment to his performance of the office of a member of an elected body of a corporation; and (v) he has neither had any insolvency proceedings pursuant to the relevant legal regulation, or similar proceedings abroad, initiated in relation to his assets or the assets of the legal entity in which he has been or was active during the past three (3) years as a

member of an elected body. The Member acknowledges that if, at the time of his election as a member of the Board of Directors he was not capable of performing the office as set out by law, he shall be deemed not have been elected to the office. If, after his election as a member of the Board of Directors the Member loses the statutory capacity to be a member of the Board of Directors his office ceases to exist; the Member shall notify the Company of the cessation of his office or any other event under this paragraph occurring during the performance of his office promptly after becoming aware of such event.

- (C) The Parties wish to have the relationship between the Member and the Company regarding the performance of the office of the Member of the Board of Directors of the Company governed by this Agreement.
- (D) This Agreement is subject to approval by the General Meeting of the Company (the "**General Meeting**").

**THE PARTIES HAVE AGREED** as follows:

**1. SUBJECT-MATTER OF THE AGREEMENT**

- 1.1 The Member shall perform the duties of a member of the Board of Directors of the Company. The Member has the rights and duties of a member of the Board of Directors of the Company under the laws of the Czech Republic, subject to the limits set out in the Articles of Association or in this Agreement.
- 1.2 Provided that the Articles of Association and applicable legal regulations allow so, the General Meeting may restrict the authority of the Member to act for and on behalf of the Company.
- 1.3 The place of the Member's performance of his duties under this Agreement shall be the registered office of the Company and any location required by the character or nature of the duties and tasks that relate to the performance of the office and to the interests of the Company. The Company undertakes to create, at its own cost, conditions suitable for the performance of the Member's duties, in particular with regard to technical, professional and personal requirements, at any location where the Member will perform his office. If necessary for the performance of the office and according to the needs of the Company, the Member is obliged to travel both within the Czech Republic and abroad.
- 1.4 The Member hereby represents and warrants to the Company that he has sufficient professional experience to perform his duties as a member of the Board of Directors of the Company under this Agreement and that he covenants to carry out his duties to the best of his ability.

## 2. SCOPE OF AUTHORITY OF THE MEMBER

- 2.1 In accordance with the Articles of Association, the applicable law and this Agreement, the Member is obliged to act and sign for and on behalf of the Company and to represent the Company in dealings with third parties.
- 2.2 The Member is obliged to perform his duties with the care of a diligent business person (in Czech: *s péčí řádného hospodáře*) in accordance with the provisions of the CC, the BCA and other legal regulations, the Articles of Association of the Company, the decisions and instructions of the General Meeting (provided that the General Meeting is authorised to issue them and they are conforming to the legal regulations and the Articles of Association), provided that such performance of office is not in conflict with the legal regulations. In particular, the Member is obliged to:
- 2.2.1 manage the Company's business, together with the other members of the Board of Directors;
  - 2.2.2 actively, diligently and with necessary loyalty fulfil his duties that follow from the legal regulations, the Articles of Association of the Company, the decisions and instructions of the General Meeting (provided that the General Meeting is authorised to issue them), provided that the fulfilment of such decisions and instructions is not in conflict with the legal regulations. When fulfilling his duties, the Member is obliged to use his best efforts and all of his professional knowledge and experience, which he undertakes to apply according to his best knowledge and skills;
  - 2.2.3 defend, in every circumstance, the good name, prosperity and the legitimate interests of the Company that are known to him; act in accordance with the strategic aims of the Company that are known to him; and use the acquired knowledge, experience and professional know-how in favour of the Company;
  - 2.2.4 attend the General Meetings, or the working meetings that precede or follow the General Meetings, necessary for the activities of the Board of Directors of the Company;
  - 2.2.5 ensure that the Company complies with the requirements of the laws of the Czech Republic and the Articles of Association;
  - 2.2.6 ensure that the accounting records of the Company fulfil the statutory requirements, and are accurate and up to date; and
  - 2.2.7 carry out all legal acts and negotiations which are usual for the management of the business affairs of a company having the same or

similar size and scope of business as registered in the Commercial Register.

2.3 In relation to the Company, the Member shall observe the provisions of the Articles of Association, the relevant legal regulations of the Czech Republic, and this Agreement. In relation to the performance of his office, the Member declares and acknowledges that:

2.3.1 a person acts diligently and with due knowledge when he could, in good faith, reasonably expect when deciding about business matters that he acted based on the relevant information and within the justifiable interests of the Company; this does not apply if any such decision was not made with the necessary loyalty; and

2.3.2 any person who accepts the office of a member of the Board of Directors undertakes to perform the office with the necessary loyalty, knowledge and diligence. A person shall be deemed to have acted negligently if he is not capable of performing with the care of a diligent business person, and despite being aware of this when accepting the office or becoming aware during the performance of the office, he does not act to bring any consequences on himself from this.

2.4 The obligation to perform the office of a Member is a personal obligation, and the Member is not entitled to have himself represented by any other person when performing the office, unless the relevant legal regulations stipulate otherwise. Neither of the Parties is entitled to transfer its rights or duties under this Agreement (or any part thereof) to a third party without the consent of the other Party.

2.5 Notwithstanding the above, the Member shall not do or cause to be done anything which he reasonably considers to be in conflict with the lawful interests of the Company and/or the relevant laws and regulations of the Czech Republic and/or any other relevant jurisdiction.

2.6 The General Meeting is not entitled to issue any instructions regarding the business management to the Member, except where the Member asks the General Meeting for any such instruction. This shall not affect his duty to act with the care of a diligent business person.

### 3. **CONFIDENTIALITY**

3.1 The Member shall, in acting with the care of a diligent business person, maintain confidentiality in respect of any information and facts which become known to him in or in relation to the performance of his office and which constitute business secret or which are otherwise designated as confidential and are subject to any

form of confidential treatment and protection, or whose disclosure to third parties or whose publication may cause harm to the Company's property or reputation or any other damage to the Company's interests. The Member is especially obliged not to disclose such facts and information to any third parties. Furthermore, the Member shall maintain confidentiality in respect of any information and facts, in relation to which the Company agreed to maintain confidentiality based on a contractual arrangement with a third party.

3.2 The confidentiality obligation does not apply to the provision of information and to the performance of other duties by the Member that arise from the due performance of his office or in relation to it, particularly to information to be provided by the Member to the controlling and controlled entities.

3.3 The terms of this Agreement, as well as any information, circumstances or data which become known to the Member in connection with the entry into, and the performance of, this Agreement, including:

3.3.1 any information received by the Member from the Company or any of its controlling and controlled entities, or any of the Company's representatives, including but not limited to, lawyers, attorneys, advisers, managers, employees;

3.3.2 any report, analysis, data, study or any other oral or written information supplied by the Company or any of its controlling and controlled entities regarding its business or any other matter of its activity;

3.3.3 any information relating to the Company or any of its controlling and controlled entities, which a reasonable member of the Board of Directors would regard as confidential; and

3.3.4 facts and information specified above in Clause 3.1 and 3.2.

(the "**Confidential Information**") are confidential. The Member may not disclose Confidential Information to any third party without the prior written consent of the Company, nor use Confidential Information for any purpose other than the performance of this Agreement or the purposes envisaged in this Agreement. The prohibition of the disclosure of Confidential Information shall not apply to disclosure:

3.3.5 within the scope of the good and proper management of the Company's business affairs;

3.3.6 to legal, tax and accounting advisors if they are bound by confidentiality undertakings at least equivalent to those contained in this Clause;

- 3.3.7 within the scope of court, administrative, or arbitration proceedings, to the extent necessary for the enforcement of claims under or in connection with this Agreement;
  - 3.3.8 required under applicable laws and regulations, and applicable to the relevant Party (Parties); and
  - 3.3.9 where that Confidential Information has become part of the public domain otherwise than as the result of a breach of this Agreement.
- 3.4 The duty of confidentiality shall survive the termination of this Agreement. The Member undertakes not to disclose, either directly or indirectly, any Confidential Information at any time after the termination of this Agreement.
- 3.5 If the Member becomes obliged to disclose the Confidential Information pursuant to Clause 3, the Member shall promptly inform the Company of this fact.

#### 4. **REMUNERATION OF THE MEMBER**

- 4.1 The Company is obliged to pay the gross annual remuneration of CZK 200,000 (in words: two hundred thousand Czech crowns) to the Member for the performance of his duties under this Agreement (the "**Annual Remuneration**") from which the Company shall deduct income tax, health and social insurance, and any other mandatory or agreed deductions.
- 4.2 The Company is obliged to pay the Annual Remuneration in one lump sum by wire-transfer to the bank account of the Member notified by the Member to the Company by the end of the year for which the Annual Remuneration is paid.

#### 5. **OTHER BENEFITS**

- 5.1 The Company shall provide the Member who simultaneously performs work for the Company on the basis of an employment agreement, where such employment does not fall within the activities performed by the Member for the Company as part of the performance of his office based on this Agreement (the "**Company Employee**"), with the following benefits:
- 5.1.1 an annual salary;
  - 5.1.2 a benefit in the form of shares of Philip Morris International Inc. ("**PMI**");
  - 5.1.3 a company car which may also be used by the Member for private purposes and where the costs of maintenance and operation shall be borne by the Company;
  - 5.1.4 a monthly meal allowance;



- 5.1.5 a monthly pension scheme, and life and injury insurance contributions;
  - 5.1.6 a severance payment and other emoluments related to the termination of employment, which arise for employees from the collective agreement with the Company; and
  - 5.1.7 a company telephone for business as well as private purposes (the "**Telephone**"). The costs relating to the use of the Telephone shall be borne by the Company.
- 5.2 If the Member is not a Company Employee but is simultaneously an employee of another company from the PMI Group (the "**PMI Group Employee**"), the Member will be provided with the following benefits:
- 5.2.1 by the Company:
    - (a) a company car which may also be used by the Member for private purposes and where the costs of maintenance and operation shall be borne by the Company; and
    - (b) a company telephone for business as well as private purposes, where the costs relating to the use of the telephone shall be borne by the Company.
  - 5.2.2 by his employer particularly:
    - (a) an annual salary;
    - (b) a benefit in the form of shares of PMI;
    - (c) participation in the PMI Group's schemes relating to pension, and injury and/or life insurance; and
    - (d) emoluments related to the termination of employment, if the criteria for their provision are met.
- 5.3 Information about the remuneration and other emoluments provided to the members of the Board of Directors, Supervisory Board and Audit Committee of the Company, including the total amount received from the Company and/or other companies from the PMI Group for the relevant accounting period, is provided in the Company's remuneration report which is submitted to the General Meeting.

## 6. **COSTS**

The Company shall pay for all justified and reasonable costs which the Member directly incurs in relation to the performance of his office.

## 7. **ANNUAL BONUS**

- 7.1 The Member, who is also a Company Employee or PMI Group Employee, is entitled to receive a one-off annual performance bonus (i.e. Bonus Incentive Compensation) paid within the bonus plan (the "**Bonus**"). The entitlement to this Bonus and the amount of the Bonus depends on the fulfilment of the relevant conditions, the performance criteria set for the relevant employee in the bonus plan, and on the overall results of the PMI Group.
- 7.2 Some of the basic criteria for the evaluation of the set targets are of a quantitative nature, such as the achievement of an operating profit, cash flow, sales volume, and market share, and some criteria are of a qualitative nature, such as portfolio management, an innovative approach, observance of internal rules and procedures, diversity and the development of managerial skills.
- 7.3 The Bonus will be paid after the PMI's Remuneration Committee assesses the PMI Group's performance in the given year, and after the employer, or the relevant remuneration body, if established, evaluates the fulfilment of the relevant criteria under the bonus plan based on the financial results of the relevant employer and the PMI Group, and takes a decision on the Bonus award. The amount of the Bonus and the conditions for its payment will be discussed with the Company Employee or the PMI Group Employee in advance and these will be provided in writing by the relevant employer.

## 8. **PROHIBITION OF COMPETITIVE CONDUCT**

- 8.1 The Member shall observe the prohibition of competitive conduct within the scope as stipulated by the legal regulations in force and by the Company's Articles of Association.
- 8.2 In particular, the Member may not:
- 8.2.1 engage in any activities which are identical with the business activities of the Company, not even for the benefit of other persons, nor act as a broker for other parties in the commercial transactions of the Company;
  - 8.2.2 act as a member of the statutory body of another legal entity whose business activity is identical or similar to that of the Company, nor as a person in a similar position, unless it is within the group; or
  - 8.2.3 participate in business activities of another business corporation as a shareholder with unlimited liability or as a controlling person of another person whose business activity or scope of business is identical or similar to that of the Company.

- 8.3 If the General Meeting was expressly notified of any of the circumstances specified in Clause 8.2 at the moment the Member was appointed to his office, or if such a circumstance originated later and the Member notified the General Meeting in writing, it shall be deemed that the Member is not prohibited from performing such activity. This shall not apply if the General Meeting disagreed with the Member's activity under Clause 8.2 within one month of the day on which it was notified of this circumstance by the Member.
- 8.4 The notification pursuant to Clause 8.2 shall be specified in the invitation to the General Meeting, and the General Meeting agenda must include a vote on possible disagreement.
- 8.5 The Articles of Association may specify other restrictions on the Member's activities in respect to the prohibition of competitive conduct.

## **9. CONFLICT OF INTEREST RULES**

- 9.1 If the Member becomes aware of the fact that there may be a conflict of his interests with the Company's interests during the performance of his office, he shall promptly inform the Board of Directors and the Company's Supervisory Board of this fact. This shall similarly apply to a potential conflict of interests of persons close (in Czech: *osoby blízke*) to the Member or persons influenced or controlled by the Member. This shall further similarly apply, if a conduct of the Member is influenced by a behaviour of an influential or controlling person, except for a managing person. This obligation shall also be deemed to be fulfilled by the Member if the Member informs the General Meeting, unless he exercises the powers of the General Meeting as a sole shareholder. This provision is without prejudice to the Member's obligation to act in the Company's interests. The Supervisory Board or the General Meeting may suspend, for a specified time period, the performance of the office of the Member if a conflict of interest occurs.
- 9.2 If the Member intends to enter into an agreement with the Company, he must promptly inform the other members of the Board of Directors and the Company's Supervisory Board of this fact. In his notification, he must also specify the conditions under which such agreement is to be entered into. This applies similarly to any agreements between the Company and a person close to the Member or a person influenced or controlled by the Member. If the Company intends to enter into an agreement with an influential or controlling person or with a person that is controlled by the same controlling person, the Member shall notify the Supervisory Board of the Company without undue delay. This does not apply, if the agreement is being entered into with a managing person or with another person forming a concern. The Member may also fulfil the obligations pursuant to this Clause by informing the General Meeting, unless he exercises the powers of the General Meeting as a sole shareholder. The specified rules shall also apply if the

Company is to secure or confirm the debts of persons specified in this Clause or is to become their co-debtor. The Supervisory Board or the General Meeting may prohibit the entering into of an agreement which is not in the Company's interests. The provisions of this Clause shall not apply to the agreements made within the ordinary course of business.

## 10. **LIABILITY**

- 10.1 The Member shall perform his office with the care of a diligent business person, and with necessary loyalty. If during the performance of the office of member of Board of Directors the Member causes harm to the Company by breaching the statutory obligations or the obligations set by this Agreement, especially in Clause 2.1 and 2.2 above, he shall be liable to compensate the Company for such harm.
- 10.2 The Member who breaches the obligation to act with the care of a diligent business person must surrender to the Company the benefits obtained in connection with such conduct. If the benefits cannot be surrendered, the Member must provide compensation in cash. The legal actions of the Company restricting the liability of the Member shall not be taken into account.
- 10.3 If the Member fails to compensate the Company for any harm caused by the Member's breach of his duties during the performance of his office, despite being obliged to do so, the Member shall be liable to the Company's creditors for such compensation to the extent to which such harm was not compensated in the event that the creditors cannot enforce performance from the Company.

## 11. **DATA AND PERSONAL DATA PROTECTION**

- 11.1 The Member hereby acknowledges that the Company collects personal data (including the birth date) relating to the Member and provided to the Company by the Member in relation to his office (the "**Personal Data**") for the necessary period, i.e. for the period of duration of the purpose of the processing, and that the Company processes, both automatically and manually, the Personal Data for the purpose of payroll, business trips, human resources in general, and for statistical purposes. Providing the Company with the Personal Data and any subsequent changes to the Personal Data is required by applicable legal regulations and in particular in relation to the provision of the remuneration. The Member has the right of access to the Personal Data, the right to correct the Personal Data, and the right to seek remedies in the event of any breach of duties regarding processing of the Personal Data relating to the Member by contacting the Human Resources Department of the Company.
- 11.2 The Member hereby acknowledges that the Company is a member of the PMI Group that operates joint administrative and operational systems involving, inter alia, the sharing of information concerning human resources for the purposes of

the effective cooperation between the employees/governing bodies of individual companies within the PMI Group regarding the provision of services to business partners and customers. Given the foregoing, the Member hereby acknowledges that the Company may provide the Member's Personal Data to any property related party or controlled or controlling entity of the Company in all states and jurisdictions where any such person is or may be located from time to time, including the states whose legislation does not provide an equivalent level of protection of personal data, within the scope of the purposes specified above for which the Personal Data was provided, for the necessary period of time, being the duration of the purpose of the processing. The list of these parties is available at PMI's website at [www.pmi.com](http://www.pmi.com).

- 11.3 The Member shall protect all personal data that the Member has access to during the performance of his office and maintain the confidentiality of security measures whose publication could endanger the security of personal data. These obligations survive termination of his office. Breach of the above obligations may give rise to a claim for the damages suffered by the Company as a result of the breach of the obligations by the Member. The Company will claim such damages from the Member in compliance with the applicable legal regulations.

## **12. TERM AND TERMINATION OF THE AGREEMENT**

- 12.1 This Agreement, except for the provisions which are to remain valid after the termination of the Member's office, shall expire on the date of:

- 12.1.1 the expiry of the Member's term of office as a member of the Board of Directors unless the Member is elected to the office by the General Meeting for a consecutive term of office, in which case the Agreement expires upon the lapse of the last of the consecutive terms of office for which the Member has been elected to the office of a member of the Board of Directors by the General Meeting;
- 12.1.2 the removal of the Member from the office of member of the Board of Directors of the Company by the General Meeting;
- 12.1.3 the resignation of the Member from his office of member of the Board of Directors of the Company, as set out by the Articles of Association and the applicable legal regulations;
- 12.1.4 the occurrence of the obstacles that prevent the Member from the performance of the office of member of the Board of Directors of the Company as specified by the applicable legal regulations, particularly by the BCA and the CC; or

12.1.5 otherwise than specified above, on the date on which the office of the member of the Board of Directors terminates as set out by the Articles of Association or the applicable legal regulations.

12.2 This Agreement may not be terminated by notice.

12.3 Without undue delay after the termination of this Agreement, but by no later than one (1) week after the termination, the Member undertakes to return to the Company all documents that he holds and which relate to the Company and its affairs (in particular agreements, correspondence, accounting records, invoices and powers of attorney) as well as other items belonging to the Company. Furthermore, the Parties are obliged to settle all mutual claims which may arise based on this Agreement, within this same time limit.

### 13. **FINAL PROVISIONS**

13.1 Any obligation set out in this Agreement that is not fully performed upon the termination of this Agreement shall remain binding.

13.2 If any provision of this Agreement is or becomes invalid or unenforceable, that shall not affect the validity and enforceability of any other provision of this Agreement. This shall also apply to cases where any provision of this Agreement is found putative (null) within the meaning of Section 553 (1) of the CC.

13.3 This Agreement is governed by Czech law, in particular by the provisions of the BCA and the CC. The relationships between the Parties which are not expressly defined in this Agreement and which are related to the performance of the Member's office shall be governed by the relevant provisions of the Articles of Association, the CC, the BCA and other legal regulations applicable to the performance of the office.

13.4 The courts of the Czech Republic have exclusive jurisdiction to settle any dispute arising from or in connection with this Agreement, including a dispute regarding the existence, validity or termination of this Agreement, any non-contractual obligation arising from this Agreement or in connection with it, or the consequences of its nullity.

13.5 This Agreement becomes effective upon the approval of the Agreement by the General Meeting. The approved Agreement is then in force as of the day on which the Agreement was entered into or as of the day on which the Member was appointed to the office (in Czech: *ode dne vzniku funkce*), whichever occurred later.

13.6 If the General Meeting elects the Member to the office of a member of the Board of Directors for a consecutive term of office, this Agreement shall remain in force

and effective also for the duration of the Member's term of office as a member of the Company's Board of Directors in this consecutive term of office.

- 13.7 For the avoidance of doubt, the Parties expressly state that in addition to the reasons for termination of the Agreement under Clause 12, this Agreement shall also expire if the General Meeting does not elect the Member to the office of member of the Board of Directors of the Company or does not approve the Agreement.
- 13.8 This Agreement represents the entire agreement between the Parties relating to the matters defined herein and shall fully supersede any previous negotiations, agreements or arrangements between the Parties, whether verbal or written, relating to the rights and obligations that arise in relation to the performance of the Member's office. Changes or amendments to this Agreement shall be agreed between the Member and the Company in writing and are subject to the prior approval of the General Meeting. The Member recognizes that he has no claims against the Company in relation to any previous negotiations, any agreements or arrangements between the Parties, or any agreements relating to the performance of the Member's office.
- 13.9 The Czech and English versions of this Agreement are each executed in two (2) counterparts. Each Party shall retain one (1) copy of this Agreement in each language version. If there is a conflict or inconsistency between the English language text and the Czech language text, the Czech prevails.

*[Signature page to follow.]*

*IN WITNESS OF THE FACT that the Parties agree with the content of this Agreement, understand it and agree to perform this Agreement, the Parties affix their signatures and declare that this Agreement has been entered into based on their free and serious will.*

On 28 April 2025

For and on behalf of **Philip Morris ČR a.s.**, as the Company

SIGNATURE

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Name: Eugenia Panato

Position: Member of the Board of Directors

SIGNATURE

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Name: Petr Šebek

Position: Member of the Board of Directors

On 28 April 2025

**The Member**

SIGNATURE

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Name: Fabio Costa