

Bylaws
for the
Audit Committee of the Supervisory Board
of
Gigaset AG

I. General

1. The Audit Committee shall perform its activities in accordance with the statutory provisions, the Articles of Incorporation of Gigaset AG, the resolutions as well as the Bylaws of the Supervisory Board and these Bylaws. Its members are not bound by instructions. The Audit Committee has a decision-making function. The tasks pursuant to the prohibition of delegation under Section 107 (3) sentence 4 of the German Stock Corporation Act (AktG) as well as the unwritten prohibitions of delegation are not covered by the resolutions.

2. In this text, only the masculine form is used for reasons of linguistic simplicity. In terms of content, both female and male as well as diverse persons are meant.

II. Composition

1. The Audit Committee shall be composed of three or more members elected by a majority of the voting rights cast.

2. The members of the Audit Committee shall be familiar in their entirety with the sector in which Gigaset AG operates. At least one member of the Audit Committee shall have expertise in the field of accounting and at least one member of the Audit Committee shall have expertise in the field of auditing. The Chairman of the Audit Committee shall have special knowledge and experience in the application of accounting principles and internal control procedures and shall be familiar with the audit of the financial statements.

III. Chairmanship

The members of the Audit Committee elect a committee Chairman from among their number. The Chairman of the Supervisory Board shall not be the Chairman of the Audit Committee at the same time. The Chairman shall be independent of the Company and the Executive Board and shall not be a former member of the Executive Board of the Company whose appointment ended less than two years ago. The Chairman shall also be independent of the controlling shareholder.

IV. Tasks and responsibilities of the Audit Committee

1. The Audit Committee deals in particular with the monitoring of the accounting process, the effectiveness of the internal control system, the risk management system and the internal audit system and compliance, as well as the audit of the financial statements, here in particular the selection and independence of the auditor, the quality of the audit of the financial statements and the additional services provided by the auditor. The Audit Committee may make recommendations or proposals to ensure the integrity of the financial reporting process. The Audit Committee is responsible for issuing the audit mandate to the auditor, determining the focal points of the audit and agreeing on the fee.

2. Each member of the Audit Committee may, through the Chairman, obtain information directly from the heads of those central departments of the Company which are responsible in the Company for the tasks which concern the Audit Committee in accordance with Clause 1 above. The Chairman of the committee shall inform all members of the Audit Committee of the information obtained. If such information is obtained, the Executive Board shall be informed thereof without delay.

3. Within the scope of the responsibilities set out in Clause 1 above, the Audit Committee or the Chairman of the Audit Committee is responsible for the preliminary audit of the annual and consolidated financial statements and management reports of Gigaset AG and the Gigaset Group (including sustainability reporting or the non-financial Group report and ESEF documents), including the legality and appropriateness of the financial statements, half-yearly and quarterly financial reports. The Audit Committee receives the audit reports on the annual and consolidated financial statements to be submitted by the auditor and discusses them with the auditor and the Executive Board. The Audit Committee prepares the decisions of the Supervisory Board on the adoption of the annual financial statements, the approval of the consolidated financial statements, the compliance with the ESEF requirements as well as on the Executive Board's proposed resolution on the appropriation of profits and submits corresponding recommendations to the Supervisory Board. The Audit Committee also discusses the half-year and quarterly financial reports with the Executive Board. The Audit Committee prepares the proposal of the Supervisory Board to the General Meeting for the appointment of the auditor and submits a corresponding recommendation to the Supervisory Board. The Audit Committee is authorized to commission the auditor appointed by the General Meeting to audit the annual and consolidated financial statements and the management reports of the Company and the Group on behalf of the Supervisory Board, to determine the focal points of the audit and to agree on the fee with the auditor. The Chairman of the Audit Committee is authorized to sign the engagement of the auditor alone. If the auditor is called in as an expert to a meeting of the Audit Committee, the Executive Board does not participate in this meeting unless the Audit Committee deems its participation necessary. In addition, the Audit Committee shall, within the scope of the responsibilities set out in Clause 1 above, also deal with the accounting process as such, including in particular the accounting policies and procedures and the relevant safeguards.

V. Other provisions

In all other respects, the Bylaws of the Supervisory Board, as amended from time to time, shall apply correspondingly, in particular the provisions on the adoption of resolutions, on confidentiality, on conflicts of interest and on minutes.

VI. Validity

These Bylaws shall remain in force until the Supervisory Board decides otherwise. The Supervisory Board may resolve by simple majority that in individual cases the Bylaws of the Audit Committee may be deviated from.

These Bylaws were adopted on 17th February 2022.