AUDIT COMMITTEE CHARTER

Version: 1.0
Classification: Internal
Owner: Board of Directors
Approved by: Board of Directors
Last Updated: July 2026

1. PURPOSE

The Audit Committee supports the Board of Directors in overseeing the integrity of Bitwisi Group's financial reporting, internal control environment, audit activities and regulatory compliance.

The Committee acts independently and in the best interests of Bitwisi Group.

2. AUTHORITY

The Audit Committee is authorized to:

- review financial information;
- request information from management;
- meet with Internal Audit and External Auditors;
- make recommendations to the Board;
- investigate matters within its responsibilities.

Management shall provide the Committee with timely access to information necessary to perform its duties.

3. RESPONSIBILITIES

The Committee shall oversee:

- financial reporting;
- internal controls;
- internal audit activities;
- external audit engagements;
- regulatory observations relating to financial reporting;
- remediation of significant audit findings.

4. FINANCIAL REPORTING

The Committee shall review, before Board approval where appropriate:

- annual financial statements;
- interim financial reports;
- significant accounting judgments;
- material financial disclosures;
- significant accounting policy changes.

5. INTERNAL CONTROLS

The Committee shall evaluate whether the Group maintains an effective internal control framework.

This includes oversight of controls relating to:

- financial reporting;
- operational processes;
- information technology;
- regulatory compliance.

6. INTERNAL AUDIT

The Committee shall oversee the Internal Audit Function by:

- reviewing the annual audit plan;

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Nous croyons en une Afrique connectée, moderne et prospère grâce à l'innovation.

PERSPECTIVES & AMBITIONS
- Développer nos solutions a l'échelle africaine
- Développer des solutions fintech innovantes
- Renforcer l'inclusion financière
- Accompagner la fintech locale et régionale
- Devenir une référence technologique en afrique centrale

CONTACTS
+237 682 732 382
+237 620 009 970
contact@bitwisi.com
Yaoundé, Cameroun
bitwisi.com

- monitoring audit progress;
- reviewing significant findings;
- tracking corrective actions;
- assessing Internal Audit independence.

7. EXTERNAL AUDIT

The Committee shall oversee the relationship with the External Auditor.

Responsibilities include:

- reviewing audit scope;
- discussing audit findings;
- monitoring auditor independence;
- recommending the appointment or reappointment of the External Auditor to the Board.

8. RISK AND COMPLIANCE

The Committee shall receive updates on significant financial, operational or compliance matters that may affect financial reporting or internal controls.

Coordination shall be maintained with the Risk Committee and the Compliance Committee where appropriate.

9. MEETINGS

The Committee shall meet at least quarterly or more frequently if required.

Additional meetings may be convened by the Chairperson or at the request of the Board.

Meetings may be held in person or by secure electronic means.

10. MEMBERSHIP

The Committee shall consist of Board members appointed by the Board.

Collectively, members should possess knowledge of:

- accounting;
- finance;
- auditing;
- risk management;
- corporate governance.

The Board may appoint independent members where appropriate.

11. CHAIRPERSON

The Committee Chairperson shall:

- approve meeting agendas;
- chair meetings;
- facilitate open discussion;
- report Committee activities to the Board;
- monitor completion of agreed actions.

12. REPORTING

Following each meeting, the Committee shall report to the Board on:

- matters reviewed;
- significant findings;
- recommendations;
- outstanding actions.

Material issues shall be escalated promptly.

13. REVIEW

This Charter shall be reviewed annually.

Any amendments require Board approval.

DOCUMENT CONTROL

Version	Date	Description
1.0	July 2026	Initial Release

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Review Cycle: Annual

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