

First Sensor AG

Berlin

Rules of Procedure for the Audit Committee of the Supervisory Board

§ 1

Constitution

The Audit Committee of the Supervisory Board of First Sensor AG (hereinafter referred to as the "**Company**") is established on the basis of the rules of procedure of the Supervisory Board of the Company. Unless the present rules of procedure contain any deviating provisions, the provisions of the Rules of Procedure for the Supervisory Board of the Company shall apply accordingly.

§ 2

Requirements for the members of the Audit Committee

1. The Supervisory Board ensures that the members of the Audit Committee have the necessary knowledge, skills and professional experience to properly perform the tasks of the committee.
2. The Chairman of the Audit Committee shall be independent and shall have expertise in the fields of accounting and auditing and shall have special knowledge and experience in the application of accounting principles and internal control procedures.

§ 3

Tasks

1. The Audit Committee performs the tasks assigned to it by law in section 107 para. 2 sentence 2 German Stock Corporation Act (*AktG*). In particular, the Audit Committee is responsible for the following tasks on behalf of the Supervisory Board:
 - a) Supervision of the financial reporting process;
 - b) Supervision of the effectiveness of the internal control system, the risk management system and the internal audit system;
 - c) audit of the financial statements, in particular the selection and independence of the auditor and additional services provided by the auditor;

- d) assessment of the quality of the audit of financial statements.
2. The Audit Committee makes recommendations and proposals to ensure the integrity of the accounting system.

§ 4

Information of the Audit Committee

For the purpose of performing the duties assigned to it, the Audit Committee shall be entitled to obtain all necessary information from the Executive Board and to inspect all business documents of the Company or to demand their presentation from the Executive Board. In individual cases, the Audit Committee may authorize a committee member to exercise the rights assigned to the Audit Committee above on his own.

§ 5

Convocation, passing of resolutions

1. The meetings of the Audit Committee are convened by the chairman of the Audit Committee with at least two weeks' notice. In urgent cases, the chairman may shorten the notice period and convene meetings orally, by telephone, by fax or by means of electronic media, in particular e-mail.
2. Each member of the committee has the right to request that a meeting be convened, stating the reason for the request.
3. In exceptional cases, decisions of the Audit Committee may be taken outside of meetings by order of the chairman. In this event, section 6 para. 1 of the rules of procedure of the Supervisory Board shall apply accordingly.
4. The chairman of the committee may invite individual members of the executive board to attend the meetings.

§ 6

Reporting to the Supervisory Board

The chairman of the Audit Committee regularly reports to the Supervisory Board on the activities of the Audit Committee.

§ 7

Confidentiality

For the members of the Audit Committee, the confidentiality obligation pursuant to Section 12 of the rules of procedure of the Supervisory Board applies accordingly.
