

Annex: Shareholder Information on the Election of the Statutory Auditors at the Annual General Meeting 2026

Agenda Item 5.5: Election of the statutory auditors

Proposal: The Board of Directors proposes that PricewaterhouseCoopers AG (PwC), Zurich, be elected as statutory auditors of the Bank for a one-year term of office.

Explanation: PwC, Zurich, fulfils the legal requirements for independence and the other requirements according to the Audit Oversight Act and the Code of Obligations.

The proposed appointment reflects the approach of Cembra Money Bank AG to periodic statutory auditor rotation.

The current statutory auditors, KPMG AG (KPMG), Zurich, have served in this role since 2005. Therefore, in line with investor expectations and governance best practices regarding auditor tenure and rotation, a formal tender process was conducted in 2023. This was disclosed in the notice materials for the 2024 Annual General Meeting.

The tender process was carried out under the oversight of the Board of Directors, based on the recommendation of the fully independent Audit and Risk Committee, and resulted in the selection of PwC, Zurich. The formal appointment was deferred until the 2026 Annual General Meeting to take into account evolving auditor independence requirements in Switzerland, with KPMG, Zurich, retained until closing of the 2025 financial year to ensure audit continuity.

The Board of Directors confirms that PwC fulfils the legal requirements for independence and the other requirements under the Audit Oversight Act and the Swiss Code of Obligations and has been validated by the Swiss Financial Market Supervisory Authority ("FINMA") as fit and proper.

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Contact details: Cembra Money Bank AG, Investor Relations, Bändliweg 20,
8048 Zurich, Switzerland; Phone +41 44 439 85 72; investor.relations@cembra.ch

www.cembra.ch/investors