

## **Selection and Appointment of External Auditor and Rotation of Audit Engagement partners**

The Audit, Finance and Risk Committee or the Audit Committee (as appropriate) recommends to the relevant Board the appointment, removal and remuneration of the external auditors, and reviews the terms of their engagement, and the scope and quality of the audit and assesses their performance. These committees also consider the independence and competence of the external auditors on an ongoing basis, which includes assessing whether the independence of the external auditor has been maintained, having regard to the provision of non-audit services. Audit partners will be changed every five years.