

ANNEX 5.2.A

CHARTER OF THE RULES GOVERNING THE AUDIT COMMITTEE OF CINEMA CITY INTERNATIONAL N.V. (the "Company")

This charter shall indicate the role and responsibility of the Audit committee, its composition and the manner in which it discharges its duties.

Article 1 Composition, expertise and competences, Chairman

- 1.1. The Audit committee shall consist of three (3) members of which at least one (1) member shall be independent as defined in article 2 of the Profile of the Board of Supervisory Directors of the Company.
- 1.2. Without prejudice to the Rules of the Board of Supervisory Directors, the following requirements must be observed in composing the Audit committee:
 - a) at least one of its members will be a so called financial expert, in the sense that such person has relevant knowledge and experience of financial administration and accounting for listed companies or other large legal entities;
 - b) the audit committee shall not be chaired by the chairman of the Board of Supervisory Directors or by a former member of the Board of Managing Directors of the Company.
- 1.3 The Board of Supervisory Directors shall appoint one of the committee members as chairman. The chairman shall be primarily responsible for the adequate performance of the Audit committee. He or she shall act as the spokesman of the Audit committee and shall be the main contact for the Board of Supervisory Directors.
- 1.4 This charter and the composition of the Audit committee shall be published on the Company's website: www.cinemacity.nl

Article 2 Responsibilities

- 2.1. Without prejudice to the Rules of the Board of Supervisory Directors, the Audit committee shall make all necessary preparations in order to facilitate the decision-making process by the Board of Supervisory Directors in relation to the matters set forth in this charter.
- 2.2. The Audit committee shall in any event focus on supervising the activities of the Board of Managing Directors with respect to:
 - a) the operation of the internal risk management and control systems, including supervision of the enforcement of the relevant legislation and regulations, and supervising the operation of codes of conduct;
 - b) the provision of financial information by the Company (choice of accounting policies, application and assessment of the effects of new rules, information about the handling of estimated items in the annual accounts, forecasts, work of internal and external auditors, etc.);

- c) compliance with recommendations and observations of internal and external auditors;
 - d) the role and performance of the internal audit department;
 - e) the policy of the Company on tax planning;
 - f) relations with the external auditor, including, in particular, his independence, remuneration and any non-audit services for the Company;
 - g) the financing of the Company;
 - h) the applications of information and communication technology (ICT);
 - i) the recommendation for the appointment of an external auditor by the Company's general meeting of shareholders;
 - j) preparing the review by the Board of Supervisory Directors of the annual accounts and the review by the Board of Supervisory Directors of the annual budget and major capital expenditures of the Company; and
 - k) each year evaluating its own performance and the adequacy of the rules governing the Audit committee.
- 2.3. The Audit committee is entitled to investigate any matters, belonging to the domain entrusted to the Audit committee. The Audit committee is authorized to request all necessary information from the chairman of the Board of Managing Directors and to seek external advice.
- 2.4 The Audit committee shall at least annually send to the Board of Supervisory Directors a report of its deliberations and findings. The Audit committee shall also provide the Board of Supervisory Directors with the information required for it to prepare its report, including general information on how the Audit committee has carried out its duties, the number of meetings and the main items discussed.

Article 3 External Auditor

- 3.1. The Audit committee shall act as the principal contact for the external auditor if he discovers irregularities in the content of the financial reports.
- 3.2 The Audit committee shall determine how the external auditor should be involved in the content and publication of financial reports other than the annual accounts of the Company.
- 3.3 The Audit committee shall, together with the external auditor, be involved in drawing up the work schedule of the internal auditor. They shall also take cognizance of the findings of the internal auditor.
- 3.4 At least every four years, the Audit committee shall together with the Board of Managing Directors, thoroughly assess the functioning of the external auditor in the various entities and capacities in which the external auditor operates. The main conclusions of this assessment shall be communicated to the Company's general meeting of shareholders for the purposes of assessing the nomination for the appointment of the external auditor.
- 3.5 The external auditor of the Company may ask the chairman of the Audit committee to be allowed to be present at Audit committee meetings.

- 3.6 The Audit committee (and the Board of Managing Directors) shall report their dealings with the external auditor to the Board of Supervisory Directors on an annual basis, including his independence in particular (for example, the desirability of rotating the responsible partners of an external audit firm that provides audit services, and the desirability of the same audit firm providing non-audit services to the Company).

Article 4 Audit committee meetings (agenda, attendance, minutes)

- 4.1. The Audit committee will hold at least 4 meetings per year and whenever one or more of its members have requested a meeting. Audit committee meetings are generally held at the offices of the Company, but may also take place elsewhere.
- 4.2. The Audit committee shall meet with the external auditor as often as it considers necessary, but at least once a year, without managing directors being present. Without prejudice to the preceding sentence, the Audit committee shall decide if and when the chairman of the Board of Managing Directors, the managing director responsible for financial affairs (or: chief financial officer), the corporate controller, the treasurer, the external auditor of the Company or the internal auditor of the Company will be present at its meetings.
- 4.3. Audit committee meetings shall be convened by the member(s) requesting the meeting. Where practically possible, notices convening a meeting and its agenda, including documentation of items to be considered and discussed therein, shall be dispatched at least five (5) days before the meeting to each member of the Audit committee.
- 4.4. Minutes of the meeting shall be prepared. The minutes shall be adopted no later than subsequent meeting. If all members of the committee agree on the contents of the minutes they may be adopted earlier. The minutes shall be signed for adoption by the chairman and shall be dispatched to the other members of the Audit committee as soon as practically possible.
- 4.5. The secretary of the Board of Supervisory Directors shall act as the secretary of the Audit committee.
