

PLUXEE N.V.
RELATED PARTY TRANSACTION POLICY

Effective as of 31 January 2024

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1 DEFINITIONS

Capitalised terms have the meaning set out in Schedule 1.

2 INTRODUCTION AND SCOPE OF APPLICATION

2.1 Introduction

2.1.1 This Policy is established by the Company.

2.1.2 The Board recognises that transactions with related parties may cause prejudice to the Company and its stakeholders and that adequate safeguards for the protection of the interest of the Company and its stakeholders is of importance.

2.1.3 The purpose of this Policy is to provide for a procedure that prevents Related Parties from taking advantage of their position and to provide adequate protection for the interests of the Company and its stakeholders.

2.1.4 This Policy has been prepared with due observance of the requirements of Dutch law, the Dutch Corporate Governance Code and the Company's articles of association.

2.1.5 This profile is posted on the Company's website.

2.2 Scope of application

This Policy applies to any Transaction that falls within the scope of articles 2:167 DCC up to and including 2:170 DCC.

3 REPORTING AND APPROVAL OF RELATED PARTY TRANSACTIONS

3.1.1 Material Related Party Transactions not concluded in the ordinary course of business and on normal market terms require the prior approval of the Board in accordance with this clause 3.

3.1.2 In the event of (potential) Material Related Party Transactions not concluded in the ordinary course of business or not on normal market terms:

- (a) such Transaction must be submitted, together with all relevant information, to the Audit Committee;
- (b) the Audit Committee shall determine if the (potential) Material Related Party Transaction indeed qualifies as a Material Related Party Transaction, and if so if it is concluded in the ordinary course of business and on normal market terms;

(c) if the (potential) Material Related Party Transaction (i) qualifies as a Material Related Party Transaction, and (ii) is not concluded in the ordinary course of business or not on normal market terms, then:

(i) the Audit Committee provides the Board with a report, in order to enable the Board to decide on whether to approve such Transaction; and

(ii) a public announcement must be made in accordance with clause 7.1.1, no later than at the time of entering into such Transaction.

3.1.3 Reports on (potential) Material Related Party Transactions made by a Director must be made in accordance with the procedure for reporting conflicts of interest as set out in article 7.1 of the Board Rules.

3.1.4 For the avoidance of doubt, this Policy does not require (i) Excluded Transactions and (ii) Related Party Transactions other than Material Related Party Transactions not concluded in the ordinary course of business or not on normal market terms, to be submitted for approval by the Board and to be publicly announced by means of a press release.

4 DECISION-MAKING

4.1.1 Article 8.2 of the Board Rules applies *mutatis mutandis* to the deliberations and decision-making of the Board and the Audit Committee in respect of Related Party Transactions in which a Director is involved.

4.1.2 When the Transaction is deemed to be a Material Related Party Transaction, the Board shall consider all relevant facts and circumstances, including without limitation the commercial reasonableness of the terms, the benefit and perceived benefit, or lack thereof, to the Group, opportunity costs of alternate transactions, the materiality and nature of the Related Party's direct or indirect interest, and the actual or apparent conflict of interest of the Related Party.

5 TREATMENT OF NON-MATERIAL RELATED PARTY TRANSACTIONS

All Related Party Transactions that are not Material Related Party Transactions, and that are concluded in the same financial year with the same Related Party, shall be aggregated for the decision-making and disclosure requirements set forth under clause 3.

6 PERIODIC REVIEW OF MATERIAL RELATED PARTY TRANSACTIONS ENTERED INTO IN THE ORDINARY COURSE OF BUSINESS AND UNDER ORDINARY MARKET CONDITIONS

The Board will periodically assess whether Material Related Party Transactions that did not require approval and disclosure due to having been entered into in the ordinary

course of business and under ordinary market conditions, have indeed been entered into in the ordinary course of business and under ordinary market conditions. In conducting this review, the Board may consult with and request information from employees and external advisors of the Company.

7 DISCLOSURE

7.1.1 Disclosure of a Material Related Party Transaction not concluded in the ordinary course of business or not on normal market terms shall be made no later than the time of its conclusion and shall contain at least:

- (a) the nature of the relationship with the Related Party;
- (b) the name of the Related Party;
- (c) the date of the Material Related Party Transaction;
- (d) the value of the Material Related Party Transaction; and
- (e) any other information necessary to assess whether or not the Material Related Party Transaction is fair and reasonable from the perspective of the Group and of the shareholders of the Company who are not a Related Party.

7.1.2 Material Related Party Transactions must furthermore be disclosed in the manner and to the extent required under applicable laws and regulations. For the avoidance of doubt, the review or approval of a Transaction pursuant to this policy does not necessarily imply that such Transaction is required to be disclosed.

8 OTHER

8.1.1 This Policy is not intended to conflict with any applicable law, including any provisions of the DCC on (potential) conflicts of interest. If an applicable law conflicts with this Policy or contains more stringent requirements, the Company and the relevant person(s) shall comply with the law.

8.1.2 The Board will review this Policy and is authorised to amend this Policy when developments so require.

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Schedule 1 Definitions

"**Audit Committee**" means the audit committee of the Company;

"**Board**" means the board of the Company;

"**Board Rules**" means the internal rules of the Board;

"**Close Family Member**" means those family members who may be expected to influence, or be influenced by, that Related Party in their dealings with the entity and include:

- (i) that person's children and spouse or domestic partner;
- (ii) children of that person's spouse or domestic partner; and
- (iii) dependants of that person or that person's spouse or domestic partner;

"**Company**" means Pluxee N.V.;

"**DCC**" means the Dutch Civil Code (*Burgerlijk Wetboek*);

"**Director**" means an Executive Director or Non-Executive Director;

"**Directors Interest Entity**" means a legal entity in which a Director holds a material financial interest;

"**Executive Director**" means an executive director of the Company;

"**Excluded Transaction**" means:

- (a) a Transaction entered into between the Company and a Subsidiary of the Company or between Subsidiaries of the Company;
- (b) a Transaction regarding the remuneration of Directors or certain elements thereof that are awarded or due in accordance with article 2:135 or 2:145 DCC; and
- (c) a Transaction offered to all shareholders of the Company on the same terms, provided equal treatment of all shareholders and protection of the interests of the Company and its affiliated enterprise is ensured;

"**Group**" means the Company and its Subsidiaries from time to time;

"**IAS 24**" means International Accounting Standards 24 (Related Party Disclosures), as it reads from time to time;

"Material Related Party Transaction" means a Related Party Transaction whereby the information about the Transaction is inside information as set out in Article 7 (1) Regulation (EU) No. 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse;

"Non-Executive Director" means a non-executive director of the Company;

"Policy" means this related party transaction policy;

"Related Party" means:

- (a) a Director, a Directors Interest Entity or a Close Family Member of a Director;
- (b) one or more shareholders who alone or together represent at least ten percent of the shares and/or depositary receipts thereof in the Company's issued share capital;
- (c) other legal entities or individuals that are regarded as related parties within the meaning of the IAS 24;

"Related Party Transaction" means a Transaction between the Company or a Group entity and a Related Party;

"Subsidiary" means a subsidiary within the meaning of article 2:24a DCC; and

"Transaction" means any transaction entered into by the Company or a Group entity, other than an Excluded Transaction.