

PLUXEE N.V.
STAKEHOLDER ENGAGEMENT POLICY

Effective as of 31 January 2024

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1 INTRODUCTION

- 1.1 The Company's strategy aims at creating sustainable long-term value and considers the impact that the Company's actions have on people and the environment. In this respect, the views of the Company's stakeholders are important and contribute fundamentally to driving the Company's success.
- 1.2 The Company endeavours to develop an understanding of its stakeholders' views and expectations through effective dialogue and regular engagement with stakeholders through, without limitation, customer and investor meetings and calls, industry and investor conferences, customer service, employee meetings, surveys, portals and hotlines, community outreach programs and governmental or regulatory interactions.
- 1.3 This stakeholder engagement policy (the "**Policy**") establishes the Company's corporate Stakeholder Engagement framework and aims at ensuring its consistent application across the Company's global activities.
- 1.4 Capitalised terms not defined in the Policy have the meaning set out in [Schedule 1](#).

2 SCOPE OF APPLICATION OF THE POLICY

This Policy applies to the Group across its global activities in relation to engagements for the purposes defined under section 3 of the Policy.

3 PURPOSE OF THE STAKEHOLDER ENGAGEMENT

3.1 General purpose

- 3.1.1 Stakeholder Engagement takes place to ensure that the interests of the relevant Stakeholders are considered when defining the material aspects of the Company's sustainability strategy.
- 3.1.2 Engagement with Stakeholders may also take place for other purposes, including to promote the overall performance of the Group, to increase the Group's awareness and knowledge of one or more Stakeholders and to build social and relationship capital.
- 3.1.3 Engagement with Stakeholders is also central to the Company's sustainability materiality assessment. This includes processes to identify and assess actual and potential negative or positive impacts of the Group's activities, which then inform the assessment process to identify the material impacts for the purposes of sustainability reporting.

3.2 Specific purpose to be formulated by the Engagement Owner

- 3.2.1 Prior to engaging with an Engagement Counterparty, the Engagement Owner shall formulate the preliminary purpose of the engagement. During the engagement, the

purpose of the engagement shall be reviewed and, where relevant, adjusted by the Engagement Owner taking into consideration the views presented by the Engagement Counterparty.

4 STAKEHOLDERS AND ENGAGEMENT COUNTERPARTIES

4.1 Stakeholder mapping and attributes of Stakeholders

4.1.1 The Engagement Owner shall identify relevant Stakeholders with regard to the subject of the engagement, taking into account, among others, the following attributes:

- (a) **Dependency** – groups or individuals who are directly or indirectly dependent on the Group’s activities, products or services or on whom the Group is dependent in order to operate;
- (b) **Responsibility** – groups or individuals to whom the Group has, or in the future may have, legal, commercial, operational and ethical or moral responsibilities;
- (c) **Tension** – groups or individuals who need attention from the Group with regard to financial, wider economic, social or environmental issues;
- (d) **Influence** – groups or individuals who may have an impact on the Group’s strategic or operational decision-making process; and
- (e) **Diverse perspectives** – groups or individuals whose different views can lead to a new understanding of the situation and the identification of opportunities for action that may not otherwise occur.

4.2 Identification of Engagement Counterparties

4.2.1 Following the identification of the relevant Stakeholders, the Engagement Owner shall identify potential Engagement Counterparties from among the identified Stakeholders. In doing so, the Engagement Owner may consider, without limitation, the following elements:

- (a) the Stakeholder Engagement risks (as further described in section 6 of the Policy);
- (b) the interests of the potential Engagement Counterparty;
- (c) the expertise of the potential Engagement Counterparty;
- (d) the level of influence of the potential Engagement Counterparty;
- (e) the reputation of the potential Engagement Counterparty;

- (f) prior experiences with the potential Engagement Counterparty;
- (g) the willingness of the potential Engagement Counterparty to engage; and
- (h) the potential Engagement Counterparty's expectations of the engagement.

4.2.2 Those who, through regulation, custom, culture or reputation, can legitimately claim to represent any Stakeholder interests as well as the interests of the voiceless, such as future generations and the environment, may also qualify as Engagement Counterparty. Representatives are expected to be open about how they communicate with their constituencies and how they bring in their constituents' voices.

4.2.3 If warranted and notwithstanding any statutory obligations to do so, the Engagement Owner may identify employee participation bodies of the Group as an Engagement Counterparty.

5 ENGAGEMENT METHODS

5.1 The Engagement Owner shall determine the method(s) of engaging with the Engagement Counterparty that are best suited to the purpose of the engagement and to the Engagement Counterparty.

5.2 The engagement methods may include, without limitation:

- (a) written correspondence;
- (b) one-on-one interviews;
- (c) roundtables and expert meetings;
- (d) investor meetings and conferences;
- (e) customer and industry meetings and conferences;
- (f) employee meetings;
- (g) portals and hotlines;
- (h) community outreach programs; and
- (i) governmental and regulatory interactions.

5.3 In inviting an Engagement Counterparty to engage, the Engagement Owner shall typically specify the proposed purpose and the scope of the engagement, the engagement method, the contributions expected from the Engagement Counterparty, as well as the identified benefits associated with the engagement.

6 ENGAGEMENT RISKS

- 6.1 The Engagement Owner shall assess potential risks associated with engaging with an Engagement Counterparty.
- 6.2 Based on such assessment, the Engagement Owner shall determine whether the engagement is in the interest of the Company and its affiliated enterprise. If it is not, the engagement will not be entered into.
- 6.3 Potential Engagement Counterparty related risks may include, without limitation:
- (a) lack of trust;
 - (b) unwillingness to engage;
 - (c) conflicting interests between Engagement Counterparties; and
 - (d) technical or other practical barriers.
- 6.4 Group related risks may include, without limitation:
- (a) damage to reputation;
 - (b) waste of financial and management resources;
 - (c) creation of conflicts of interest;
 - (d) raising expectations that the Group is unwilling or unable to fulfil; and
 - (e) non-compliance with legal requirements and internal policies and standards.

7 ONGOING MONITORING

The Board shall systematically monitor and evaluate the overall quality of the engagement, and the Engagement Owner shall evaluate the quality of individual engagements.

8 DISCLOSURE OF INFORMATION, DOCUMENTING THE ENGAGEMENT AND PUBLIC REPORTING

8.1 Disclosure of information

- 8.1.1 Disclosure of information by the Engagement Owner shall at all times comply with legal requirements and Company's internal policies and standards.

8.2 Documenting engagement output

8.2.1 The Engagement Owner shall document the engagement and its outputs and where appropriate, develop a plan that articulates the actions the Group will undertake following the engagement.

8.2.2 If considered appropriate by the Engagement Owner, the Engagement Owner may communicate the key elements of the action plan to the Engagement Counterparty.

8.3 Public reporting on Stakeholder Engagements

8.3.1 The Company may publicly report on its engagements to give insight into the scope and breadth of the outreach, and to demonstrate how the engagements contributed value to the Group's strategy and operations, all subject to the reporting framework applicable to the Company.

8.4 Reporting on the engagement by the Engagement Counterparty

As a condition of entering into the engagement process, the Engagement Owner may request the Engagement Counterparty to commit that such Engagement Counterparty shall not publicly report on the engagement without the prior written consent of the Engagement Owner.

9 OTHER

9.1 The Company's contacts with stakeholders in accordance with this Policy will at all times be conducted in compliance with applicable rules, and regulations, in particular concerning market abuse, inside information and equal treatment.

9.2 Dialogue and bilateral contacts between the Company and its shareholders shall also be governed by the Company's bilateral contacts policy.

9.3 The Board is authorised to amend or revoke this Policy at its sole discretion and may occasionally deviate from this Policy.

9.4 This Policy has been established pursuant to best practice provisions 1.1.5 (Dialogue with stakeholders) of the Dutch Corporate Governance Code, is governed by Dutch law and is posted on the Company's website.

9.5 Nothing expressed or referred to in this Policy will be construed to give any person any legal right or claim under or with respect to this Policy.

9.6 For any request for contact with the Company by stakeholders or any questions about this Policy, please contact our Investor Relations department at investors@pluxee.com.

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Schedule 1 Definitions

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

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

"**Engagement Owner**" means the Board, or such other representative designated by or on behalf of the Board or the Company that is conducting or initiating the engagement process on behalf of the Company, another Group Company or the Group as a whole;

"**Engagement Counterparty**" means the counterparty of the Engagement Owner in the engagement;

"**Group**" means the Company and the Group Companies;

"**Group Company**" means a Company's group company as referred to in article 2:24b of the Dutch Civil Code;

"**Policy**" has the meaning ascribed to it in section 1.3 of this Policy;

"**Stakeholder Engagement**" means the process of interaction and dialogue between the Group and its Stakeholders that enables the Group to hear, understand and respond to the interests and concerns expressed by Stakeholders; and

"**Stakeholders**" means either (a) employees, suppliers, consumers, customers, end-users, local communities and persons in vulnerable situations, public authorities including regulators, supervisors, central banks and the media, or (b) those individuals and groups that could affect or be affected – positively or negatively - by the Group's activities and its direct and indirect business relationships across its value chain or (c) primary users of general-purpose financial reporting (e.g. existing and potential investors, lenders and other creditors including credit institutions), as well as other users, including the Group's business partners, trade unions and social partners, civil society and non-governmental organizations, governments, analysts and academics.