pluxee

Audit Committee Charter Pluxee N.V.

Effective as of January 31, 2024

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AUDIT COMMITTEE CHARTER
PLUXEE N.V.

INTRODUCTION

Article 1

1.1 The Board of Directors has set up a committee pursuant to the Dutch Corporate Governance Code (hereinafter, the "**Code**"), which Pluxee N.V. (hereinafter also referred to as the "**Company**") adheres to, with advisory and recommendation functions referred to as the audit committee (hereinafter, the "**Committee**").

1.2 This charter, together with the relevant provisions of the Board Rules, govern the organisation, decision-making and other internal matters of the Committee. In performing their duties, the Committee Members shall comply with this charter and the relevant provisions of the Board Rules.

1.3 This charter shall be posted on the Website.

DEFINITIONS AND INTERPRETATION

Article 2

2.1 Unless otherwise defined in this charter, capitalised terms shall have the meanings ascribed to them in the Board Rules.

2.2 Without prejudice to Article 2.1, the following definitions shall apply in this charter:

Article	An article of this charter.
Board Rules	The internal rules of the Board.
CEO	The Company's chief executive officer.
CFO	The Company's chief financial officer.
Code	Has the meaning ascribed to it in the introduction of the charter.
Committee	Has the meaning ascribed to it in the introduction of the charter.
Committee Chair	The chair of the Committee.
Committee Member	A member of the Committee.
Company	Has the meaning ascribed to it in the introduction of the charter.
ESG	Environmental, social and governance policy.
Internal Audit Function	The Company's internal audit function, if and when

	established.
Internal Controls	The Company's internal risk management and control systems.

2.3 Terms that are defined in the singular have a corresponding meaning in the plural.

2.4 Words denoting a gender include each other gender.

COMPOSITION

Article 3

3.1 The Committee shall consist of at least three Non-Executive Directors. More than half of all Committee Members, including the Committee Chair, shall be independent within the meaning of the Code.

3.2 At least one member of the Committee shall have experience and expertise in respect of financial reporting and/or auditing annual accounts.

3.3 Committee Members shall have awareness related to social matters (diversity, equity and inclusion), environment (climate) and/or governance (ethics, compliance, anti-corruption and/or data protection).

3.4 The Committee Members shall be appointed and dismissed by the Board.

3.5 The Committee shall elect a Committee Member to be the Committee Chair. The Committee may dismiss the Committee Chair, provided that the Committee Member so dismissed shall subsequently continue his term of office as a Committee Member without having the title of Committee Chair.

3.6 The Committee Chair shall not be the Chair or the Lead Director (if any) or a former Executive Director.

DUTIES AND ORGANISATION

Article 4

4.1 The Board may allocate from time to time certain of its tasks and duties to the Committee pursuant to a resolution to that effect. The Committee can validly pass resolutions in respect of matters which fall under the tasks and duties allocated to the Committee and such resolutions shall be considered to be a resolution of the Board.

4.2 The Committee shall prepare the decision-making of the Board regarding the supervision of the integrity and quality of the Company's financial and sustainability reporting (including ESG reports) and the effectiveness of the Internal Controls. The Committee shall assist the Board with respect to, and shall be able to pass resolutions relating to:

a. the relations with, and the compliance with recommendations and follow-up of comments made by, the Internal Audit Function, the External Auditor and,

if relevant, other external parties involved in the audit of the Company's sustainability reporting;

b. the Company's financing; and

c. the Company's tax policy.

4.3 In addition, the Committee is charged with, and shall be able to pass resolutions relating to, the following matters:

a. issuing recommendations concerning the appointment and the dismissal of the head of the Internal Audit Function, as relevant, and reviewing and discussing the performance of the Internal Audit Function;

b. reviewing and discussing the Company's audit plan, including with the Internal Audit Function and the External Auditor;

c. providing the external audit results in relation to the Company's annual accounts and annual report to the Board, indicating how the audit has contributed to the integrity of such financial reporting and which role the Committee had in that process;

d. reviewing and discussing the audit results, also with the Internal Audit Function and the External Auditor, including:

i. flaws in the effectiveness of the Internal Controls;

ii. findings and observations with a material impact on the Company's risk profile; and

iii. failings in the follow-up of recommendations made previously by the Internal Audit Function;

e. reviewing and discussing with the External Auditor, at least annually:

i. the scope and materiality of the Company's audit plan and the principal risks of the Company's annual financial reporting identified in such audit plan; and

ii. the findings and outcome of the External Auditor's audit of the Company's financial statements and its management letter;

f. monitoring the audit of the Company's annual accounts and annual report and the Company's financial reporting processes, and making proposals to safeguard the integrity of such processes;

g. determining whether and, if so, how the External Auditor should be involved in the content and publication of financial reports other than the Company's financial statements;

h. reviewing and discussing the effectiveness of the design and operation of the Internal Controls with the Board, the CEO and the CFO, including:

i. identified material failings in the Internal Controls; and

ii. material changes made to, and material improvements planned for, the Internal Controls;

i. reviewing and monitoring the independence of the External Auditor, also considering any non-audit services rendered by the External Auditor;

j. determining the procedure for selecting the External Auditor and for proposing the appointment of the External Auditor to the General Meeting;

k. advising the Board regarding the External Auditor's nomination for (re)appointment or dismissal and preparing the selection of the External Auditor for such purpose, as relevant; and

l. submitting proposals to the Board concerning the External Auditor's engagement to audit the Company's financial statements, including the scope of the audit, the materiality standard to be applied and the External Auditor's compensation.

m. periodically reviewing and making recommendations to the Board regarding the Company's ESG main initiatives (e.g. ethics and compliance, human rights, health and safety, environment), strategy, ambitions, targets, commitments, achievements, disclosures, reports, as well as main current/emerging trends and stakeholders' views regarding ESG matters.

4.4 The Committee shall meet as often as it determines is appropriate to carry out its responsibilities and whenever one or more of the Committee Members requests such meeting. Each meeting shall be presided over by the Committee Chair or, in his absence, one of the other Committee Members designated for that purpose by the Committee Members present at such meeting.

4.5 A Committee meeting may be convened by, or at the request of, any Committee Member by means of a written notice sent to all Committee Members.

4.6 The CFO, the head of the Internal Audit Function and the External Auditor shall attend all meetings of the Committee, unless the Committee determines otherwise. The Committee may decide whether and, if so, when, the Chair or the Lead Director (if any) or any other Board member should attend its meetings.

4.7 The Committee shall meet with the External Auditor as often as it considers necessary, but no less than annually, outside the presence of the Executive Directors.

4.8 Where there is a tie in any vote of the Committee, the relevant resolution shall not have been passed.

4.9 In the event that the Committee is unable to pass resolutions (e.g. in the event of a tie in any vote) on the matters the Committee is entrusted with, the position of each Committee Member will be shared with the Board in order for the Board to take these into account when deciding on the respective matter.

4.10 The Committee may delegate all or part of its tasks to subcommittees or to the Committee Chair.

4.11 The Committee shall regularly report on its deliberations and findings to the Board. At least annually, such reports should include the following information:

a. the methods used to assess the effectiveness of the design and operation

of the Internal Controls and the Company's internal and external audit procedures;

b. the Committee's material observations regarding the Company's financial and sustainability reporting;

c. the manner in which material risks and uncertainties that are relevant for the Company's continuity have been analysed and discussed, along with a description of the most important findings of the Committee in this respect; and

d. the functioning of, and the developments in, the Company's relationship with the External Auditor.

4.12 At least annually, the Committee shall evaluate its own performance and report to the Board on such evaluation. The Committee shall also review and assess the adequacy of this charter at least annually and recommend any proposed changes to the Board.

INTERNAL AUDIT FUNCTION

Article 5

5.1 The Internal Audit Function shall report to the Executive Chair (if any) or, in absence thereof, to the Board. The Internal Audit Function shall have direct access to the Committee and the Committee shall ensure that the Internal Audit Function shall also have direct access to the External Auditor.

5.2 If the Internal Audit Function discovers or suspects an instance of material misconduct or irregularity, it should promptly report this to the Board and the Committee Chair or, if the actual or suspected material misconduct or irregularity pertains to the functioning of one or more Executive Directors, to the Chair or the Lead Director (if any).

5.3 The performance of the Internal Audit Function shall be evaluated annually by the Board after consultation with the Committee. At least once every five years, this evaluation shall be performed by an independent third party.

5.4 Provisions in this charter relating to the Internal Audit Function shall only apply if and when such Internal Audit Function has been established.

5.5 If and for as long as there is no Internal Audit Function, the Committee shall make recommendations to the Board in order for the Board to assess at least annually whether:

a. adequate alternative measures have been taken; and

b. it is necessary or desirable to establish an Internal Audit Function.

AMENDMENTS AND DEVIATIONS

Article 6

Pursuant to a resolution to that effect, the Board may amend or supplement this charter and allow temporary deviations from this charter, subject to ongoing compliance with applicable law and stock exchange requirements.

GOVERNING LAW AND JURISDICTION

Article 7

This charter shall be governed by and shall be construed in accordance with the laws of the Netherlands. Any dispute arising in connection with this charter shall be submitted to the exclusive jurisdiction of the competent court in Amsterdam, the Netherlands.