

**GENERAL TERMS AND CONDITIONS REGARDING THE ISSUE OF PLUXEE ELECTRONIC VOUCHERS**

**Preamble**

These terms and conditions determine the respective rights, obligations and responsibilities of Pluxee (Pluxee BELGIUM N.V., Ravensteinstraat, 36, 1000 Brussels, CBC 0403 167 335) and of the Customer regarding Pluxee's services regarding electronic Vouchers via the Pluxee Card.

These terms and conditions apply to the exclusion of all other terms and conditions and may be consulted by the Customer at any time on the Pluxee website: <https://www.pluxee.be/document-center/>.

**Article 1: Definitions**

In these terms and conditions, the following terms shall have the following meanings:

- 1.1 **"Agreement"**: the contract concluded between Pluxee and the Customer, composed of (i) the specific contractual terms agreed between the Parties, and (ii) these general terms and conditions, which together form the contractual documents governing the Parties' rights and obligations
- 1.2 **"Customer"**: the employer, legal entity or natural person who places an order of Vouchers with Pluxee and who has determined in its order to allocate electronic Vouchers to its employee(s) by means of the Pluxee Card;
- 1.3 **"Recipient"**: the relevant employee of the Customer to whom the Pluxee Card and electronic Vouchers were allocated in conformity with the applicable rules thereto;
- 1.4 **"Active Recipient"**: within the framework of the issue of electronic Vouchers any Recipient who, during the month to which the invoice for Recipient administration relates, has either performed transactions using the Pluxee Card or still has a valid balance available in the Voucher Account, shall be viewed as active.
- 1.5 **"Voucher Account"**: the electronic database relating to an individual Recipient credited with a certain number of electronic Vouchers in electronic form, as registered and managed by Pluxee.
- 1.6 **"Pluxee Card"**: the individual and personal carrier of electronic Vouchers;
- 1.7 **"Vouchers"**: the Pluxee services consisting of the availability of paper and/or electronic Vouchers, including meal vouchers (Pluxee Lunch), eco vouchers (Pluxee Eco), Pluxee Cadeau, Pluxee sport & Culture and any potential new Vouchers.

**Article 2: Pluxee's obligations**

Pluxee undertakes to do the following:

- 2.1 inform the Customer of the legal and regulatory provisions regarding the issuance of Vouchers;
- 2.2 create a Voucher Account for each Recipient and to produce the Pluxee Card and secret code for the Recipients in question after having received the personal data as set out in Article 3.1 of these terms and conditions;
- 2.3 send the Pluxee Card, with its conditions for use and a user manual to the address provided by the Customer. A secret code will also be communicated to the Recipient. The Pluxee Card and the secret code will be supplied separately;
- 2.4 confirm to the Customer the order for the face value of the Vouchers by e-mail or any other appropriate means on the day on which the order is received, or the next morning if the order was received at the end of the previous day;
- 2.5 make the face value of the electronic Vouchers available on every Recipient's personal Voucher Account, in accordance with the Customer's order. This happens at the latest at the desired date as indicated by the Customer in his order and on the condition that Pluxee has received payment as described in Article 5.2.1 of these terms and conditions;
- 2.6 inform the Customer and Recipient by e-mail at the e-mail address provided by the Customer, or by any other appropriate means, of the moment on which the Recipient's Voucher Account is credited. The Recipient may also be informed of the new credit balance via their secure account section (Pluxee for Users);
- 2.7 provide the Customer with a Pluxee Customer space or Pluxee for Business to manage its Recipients and its orders;
- 2.8 offer the Customer a network of member retailers where the Recipient can use the Vouchers in accordance with the applicable legal provisions;
- 2.9 implement retailers' membership at the recommendation of the Customer or Recipient, on the condition that the retailer has the necessary infrastructure and complies with the necessary terms and conditions;
- 2.10 secure the payment system for the Pluxee Card in accordance with standards of good practice and any reasonable means that it has at its disposal;
- 2.11 make an emergency number available in case of loss or theft of the Pluxee Card (Card STOP: 070/344 344). The Recipient or an authorised third party can use this number to deactivate the Pluxee Card.
- 2.12 when a Recipient's Pluxee Card is lost or stolen, issue a new Pluxee Card and send this to the address specified by the Customer in accordance with the statutory deadlines. The number of Vouchers available on the Recipient's Voucher Account shall not change but the expiry date of the electronic Vouchers on the Voucher Account at the moment at which the loss or theft is notified shall also be extended in accordance with the statutory deadlines.

**Article 3: Customer's obligations**

The Customer shall:

- 3.1 communicate to Pluxee accurate, complete, and updated information about the Recipients, in particular, the surname, first name, language, e-mail address and mobile phone number, postal address and the unique registration number of all Recipients. If the Customer fails to communicate the relevant accurate elements, it will be solely and exclusively liable for any consequences of the loss, theft and/or fraud committed by using the Pluxee Card.
- The Customer shall also ensure that its own contact details (including but not limited to its e-mail address for contractual notices) remain accurate and up to date throughout the duration of the Agreement. Any failure by the Customer to update its contact details shall be at its sole risk, and Pluxee shall bear no liability for the non-receipt of notifications, including notifications relating to amendments or updates to the general terms and conditions.
- 3.2 use the secure means that Pluxee provides to order the electronic Vouchers (through Pluxee Customer space, Pluxee for Business or through sFTP). If the Customer fails to use any of these secure means, it is liable for all damage resulting from any modification, sale

or unauthorized access to any personal data from the Recipients that may have been contained in the insecure order;

- 3.3 order Vouchers for the entire duration of the Agreement, equivalent to the volume specified in the Agreement or the volume of the last order, whichever is higher. Failure by the Customer to comply with this obligation shall entitle Pluxee to apply the cancellation fees set out in Articles 6.3 and 6.4;
- 3.4 make payments in accordance with Article 5.2 of these terms and conditions;
- 3.5 the Customer is responsible for each risk of loss, theft or fraud on its premises up to the time the Pluxee Card and associated secret code are issued to the Recipient;
- 3.6 pay the issue costs of the Pluxee Card and/or the secret codes provided to the Recipients when the Pluxee Card is no longer in use (loss, theft, destruction or expiry), pursuant to the legal obligations applicable to employers. This Customer's obligation shall continue for as long as it remains a Recipient with an "active" status on Pluxee or that the Recipient remains "existing" in Pluxee for Business. This "active"/"existing" status must be maintained as long as the Recipient is employed by the Customer.

**Article 4: Correction of Excess Voucher Credits**

If a face value for electronic Vouchers exceeding the face value as ordered by the Customer is credited to the Recipient's Voucher Account, and on the condition that the electronic Vouchers have not yet been spent, Pluxee reserves the right to debit the Recipient's Voucher Account with a value that is equal to the amount in excess of the face value of the number of electronic Vouchers.

If the electronic Vouchers have already been spent or if it was not possible to recover the full amount of the excess value credited to the Recipient's Voucher Account, Pluxee reserves the right to deduct the amount due from the subsequent credit (for which the Customer shall obtain the prior approval of the Recipient) or Pluxee shall invoice the surplus owed amount to the Customer, which can recover this from its employee. Pluxee shall notify the Customer of this in advance.

**Article 5: Rates**

**5.1 Rates for products and services provided by Pluxee**

The Customer accepts the rates as agreed between the parties. The Customer is jointly and severally liable with the companies linked to it, pursuant to Article 11 Company Code, and who are Customers of Pluxee.

**5.2 Invoicing and payment of products and services provided**

5.2.1. The payment that the Customer must make includes the following:

- a) The total sum for the face values of the electronic Vouchers to be credited;
- b) Costs related to making the "Customer's" and "Recipient's" accounts available, the Pluxee Card/secret code and their deliveries, the providing of service, the administration of Active Recipients or the top-up of the Voucher Account and other variable/miscellaneous costs related to renewing cards/secret codes, administering/managing the data or invoicing;
- c) the applicable VAT.

5.2.2. Payment conditions

Payment shall be made by the Customer via bank transfer or via direct debit after receipt of the respective bank details and in any case prior to the crediting of the Recipient's Voucher Account as mentioned in art. 2.5.

The costs (i) associated with creating the "Customer" and "Recipient" files, (ii) those associated with creating a new Pluxee Card / the secret code and their respective deliveries, (iii) the total amount of the face value to be credited to the Voucher Account of each Recipient, (iv) the related service amounts and management per Active Recipient and (v) costs for topping up, shall all be paid by the Customer before the crediting of the electronic Vouchers by Pluxee on the relevant Voucher Account.

The costs associated with renewing the Pluxee Card/secret code, administering/managing the data and invoicing shall be owed from the date of invoice.

5.2.3. Invoicing

Only electronic invoices shall be sent to the Customer.

As of 1 January 2026, all invoices shall be issued in a structured electronic format compliant with Belgian legislation and EU Directive 2014/55/EU, using the Peppol network and conforming to the EN 16931 standard (e.g., Peppol BIs UBL format).

The Customer acknowledges that the receipt of electronic invoices via Peppol shall constitute valid and regular receipt of the invoice.

The Customer shall be solely responsible for maintaining the technical capability required to correctly receive and process electronic invoices issued by Pluxee.

Pluxee shall in no event be held liable for any processing or payment delays resulting from technical incapacity, negligence, or failure to update the Customer's systems.

The Customer undertakes to cooperate promptly with Pluxee in resolving any issues related to e-invoicing compliance.

In the event Pluxee incurs any loss as a result of the refusal, non-receipt, or non-processing by the Customer of an electronic invoice duly issued in accordance with this clause, Pluxee shall be entitled to claim late payment interest and a compensation in accordance with Article 5.2.4.

5.2.4. Penalties

When an invoice remains unpaid, any non-due invoices shall become payable immediately and the Recipients' Voucher Account(s) will not be credited until full payment has been received (including the late payment interests and the fixed compensation).

Any delay in payment of invoices by the due date shall result in the payment of late payment interest and a fixed compensation in accordance with the law of 2 August 2002 on combating late payment in commercial transactions.

5.2.5. Express termination clause

In the event of non-payment of invoices, Pluxee shall put the Customer on notice and shall not credit any Recipient's Voucher Account in relation to the invoice concerned. If the Customer remains in default of payment for a period of 8 calendar days following the sending of a notice to pay, Pluxee reserves the right, after giving notice, to terminate the contractual relationship with the Customer without legal proceedings and without affecting its right to additional compensation and cancellation fees according to article 6.4.

### 5.3 Rate review

#### 5.3.1 Rate adjustment in case of change in the number of Recipients

The rates set out in this Agreement are calculated on the basis of the reference number of Recipients, meaning the average minimum number of Recipients per calendar year expressly agreed between the Parties and indicated in this Agreement (“**Reference Number**”).

If, during any period of 12 consecutive months, the actual average number of Recipients is more than 20% lower than the Reference Number, the rates shall be automatically adjusted. The new rate shall be calculated according to the following formula:

$$\text{New rate} = \text{Original rate} \times (\text{Reference number} / \text{Actual average number of Recipients})$$

The rate adjustment:

- applies exclusively to future invoicing;
- enters into force automatically on the first day of the quarter following the determination;
- may not result in an increase of more than 20% of the originally agreed unit rate;
- solely reflects the loss of risk spreading, fixed administrative costs and economies of scale.

If the number of Recipients rises again to at least 90% of the reference number, the rate shall be proportionally reduced in accordance with the same formula.

5.3.2 In case the Customer enjoys a preferential rate based on an agreement with the Customer’s parent company and the link with said parent company no longer exists during the term of this Agreement, Pluxee may change the rates in accordance with applicable rates.

5.3.3 The rate review shall be notified to the Customer at least 30 days before the review comes into force. In the event of the Customer not accepting this revision, and in derogation from the term that applies contractually, the Customer may legally terminate the contractual relationship between the Customer and Pluxee by sending a registered letter to that effect.

#### 5.3.4 Hardship clause

If, due to an unforeseeable and unavoidable event occurring after the signature of this agreement (such as war, international crisis, significant market disruption, or comparable exceptional circumstances), a party undergoes a serious change in circumstances that makes the performance of its contractual obligations substantially more difficult — but not impossible — the Parties shall enter into good-faith renegotiations in order to adapt the agreement to the new circumstances. During such renegotiations, the Parties shall continue to perform their obligations to the extent reasonably possible.

### 5.4 Indexation

Pluxee furthermore reserves the right to index the applicable rates with regard to the Vouchers each year in January in accordance with the following formula:

$$\text{New rate} = \text{Base rate} \times [0.20 + 0.80 \times (I_n / I_0)]$$

Where:

- Base rate = the rate agreed at the start of the agreement
- $I_0$  = the Agoria wage cost index applicable on 1 January of the year in which the agreement enters into force
- $I_n$  = the most recently published Agoria wage cost index prior to the indexation date

The rate indexation is limited to a maximum of 80% of the total rate, is exclusively based on objective parameters representing real costs, in particular wage costs. It takes place automatically and by operation of law without prior agreement and may result in either an increase or a decrease of the rate.

### Article 6: Term and Termination

6.1. Unless otherwise agreed, the Agreement shall be effective for a period of 36 months (hereinafter referred to as the “**Initial Term**”) starting from the date of signature of this Agreement.

6.2. Unless one of the Parties terminates the Agreement by registered letter at least 6 months before the expiration date of the Agreement, the Agreement shall be tacitly renewed for the same duration as the Initial Term in accordance with art. 5.78 Belgian Civil Code (“**Renewal Term**”).

#### 6.3 Early Termination Before the First Order

In the event of termination of this Agreement before the first order is placed, for any reason other than a proven case of force majeure, the Customer shall pay a cancellation fee calculated as follows:

- EUR 60 per Recipient when the Customer has 1–49 Recipients;
- EUR 30 per Recipient when the Customer has 49–250 Recipients;
- EUR 10 per Recipient when the Customer has more than 250 Recipients.

#### 6.4 Early Termination During the Initial or Renewal Term

In the event of early termination of this Agreement during the Initial Term or any Renewal Term, the Customer shall pay a cancellation fee calculated *pro rata* the remaining (Initial or Renewal) Term as follows:

- EUR 60 per Recipient per year when the Customer has 1–49 Recipients;
- EUR 30 per Recipient per year when the Customer has 49–250 Recipients;
- EUR 10 per Recipient per year when the Customer has more than 250 Recipients.

#### 6.5 Bankruptcy and alike

Each Party shall have the right to terminate this Agreement with immediate effect by written notice if the other Party finds itself in a situation that seriously affects its continuity, including in the event of dissolution, liquidation, bankruptcy.

Pluxee shall also have the right to terminate this Agreement with immediate effect by written notice if proceedings under the Belgian Law on Business Continuity (such as judicial reorganisation proceedings) are opened against the Customer, to the extent that (i) such situation clearly jeopardises the proper performance of this Agreement, or that (ii) the Customer fails to comply with its obligations arising after the opening of such proceedings.

6.6 In case of termination, each Party shall continue to comply with its obligations during and, if applicable, after the notice period.

In any case will the remaining balance on the Voucher Accounts of the Recipients remain useable until the final validity date of each individual Voucher.

### Article 7: Additional services

7.1 Pluxee may, at any time, offer the Customer additional services, that constitute complementary services designed to enhance Pluxee’s overall offering. These services are optional and do not modify the primary obligations under this Agreement.

7.2 Additional services are provided on an ancillary basis. They shall automatically and immediately terminate (i) upon the expiration or termination of this Agreement for any reason whatsoever, or (ii) when a Recipient is no longer employed by the Client. In no case can Pluxee be held to any formalities or compensation of whichever nature.

7.3 Additional services are provided by third-party partners selected by Pluxee. As a consequence:

- Pluxee does not guarantee the availability, quality or continuity of such services;
- Pluxee shall not be held liable for any malfunction, error, interruption, data loss, material or immaterial damage, or any consequence arising from the use or inability to use these additional services;
- such services are provided under the sole responsibility of the relevant partner.

7.4 The Customer acknowledges that access to and use of any additional service is subject to the Customer’s prior and unconditional acceptance of the partner’s:

- general terms and conditions;
- privacy or data protection terms; and
- operational or technical requirements.

7.5 Unless expressly stated otherwise, additional services are provided free of charge. The additional services that are subject to a fee shall be expressly identified as such in this Agreement. Any related costs shall only be payable by the Customer after the Customer has provided its express acceptance of the specific offer applicable to the paid additional service.

7.6 Where the use of additional services involves the exchange or processing of data between the Customer and a third-party partner:

- such processing is carried out under the exclusive responsibility of the third-party partner;
- Pluxee does not act as a joint controller nor as a processor within the meaning of applicable data protection laws;
- the Customer remains responsible for ensuring the compliance of such processing activities.

7.7 Pluxee reserves the right to modify, suspend or discontinue any additional service, without compensation, subject to reasonable prior notice when feasible.

### Article 8: Intellectual property rights

Pluxee is the proprietor of all intellectual property rights associated with the Pluxee Card and the Vouchers.

### Article 9: Confidentiality

Each Party shall not use information related to their contractual relationship that can be reasonably regarded as confidential and/or commercially sensitive. The Parties shall not disclose this information to third parties (including actual or potential competitors of Pluxee) during the Term of the Agreement and for a period of 36 months after its termination and/or expiration.

Both Parties agree that if any term in this Agreement is breached, or threatened to be breached, the non-breaching Party shall be entitled to receive 20,000,00 EUR per occurrence, without prejudice to the right to claim compensation for entire damages, including the right to seek court orders to stop confidential information from becoming public in breach of this Agreement.

### Article 10: Protection of personal data

10.1. Each party acts as Data Controller of the personal data processed in the context of the provision of the services and the contractual relationship with the Customer and this in compliance with the applicable legislation on the protection of personal data and laws applicable to security. The Customer is responsible for the personal data until its transmission and Pluxee is responsible as soon as it has received the personal data. Thus, each party is responsible for its activity for the processing of personal data. The main obligations of Pluxee are the following:

10.2. Pluxee ensures that the personal data received by the Customer concerning its Recipients is relevant and limited to what is strictly necessary for the performance of the contract (i.e. the issue of Vouchers ; the uploading and sending of the Vouchers, the production of the Pluxee Card), and undertakes to retain them only within the required time in compliance with the applicable regulations (e.g. tax and social regulations).

10.3. Pluxee will implement appropriate physical, technical and organisational measures to ensure a level of security for personal data appropriate to the risk. If a personal data breach is detected involving personal data of a data subject, Pluxee will inform the Customer without undue delay thereof and provide with information available regarding the breach.

10.4. should one party receive a complaint or a data subject’s request regarding the processing for which the other party is responsible, it shall promptly inform the latter.

10.5. In case of international transfers of personal data outside the EU/EEA, Pluxee will do so in compliance with one of the valid transfer mechanisms under the data protection regulation.

10.6. For further information on the processing of personal data by Pluxee, question or request, the Customer and his Recipient may consult the relevant [Privacy notice](#) on the Pluxee website where the contact details of the Data Protection Officer are also included.

### Article 11: Fraud

The Customer undertakes to inform Pluxee immediately in the event of fraud committed using the Pluxee Card and/or in connection with the electronic Vouchers. The Customer shall do this by e-mail via [client@care.pluxee.be](mailto:client@care.pluxee.be) or by telephone on the number 02/547 54 45.

If it appears that the Customer has been an accomplice to the fraud or has facilitated it, Pluxee reserves the right to hold the Customer liable for the total amount of all the damage resulting from the fraud.

**Article 12: Use of the Customer's name and logo**

The Customer grants Pluxee permission to use its name(s) and/or logo(s) for marketing purposes.

**Article 13: Liability**

Without prejudice to that set out below or to any other provisions of these terms and conditions and except for cases of fraud or gross negligence, Pluxee is not liable for the following:

- unavailability of the Pluxee Card due to maintenance works, defects and/or a case of force majeure;
- the transmission of incorrect, incomplete, or outdated Customer's data or Recipient's personal data resulting in the improper provision of the service to the Recipient or to the Customer.
- the Customer and/or Recipient not respecting the prescriptions and/or indicators on safety;
- the impossibility of establishing any connection required to deliver its services or the disruption of the connection concerned in any manner whatsoever, to the extent that this is due to third parties;
- any indirect damage of whichever nature (such as but not limited to the loss of data, loss of profit, increase in general costs, disruption of commercial activities, legal actions by third parties, loss of reputation or savings) arisen in relation to the use of the Pluxee Card.

By no means shall Pluxee's liability for direct and proven damages exceed the total amount of rates paid by the Customer during the 6 months prior to the last incident that led to Pluxee's liability.

**Article 14: Miscellaneous**

The Customer's own general and/or specific terms and conditions of purchase shall in no event apply in the relationship with Pluxee.

If one or more of the provisions of these terms and conditions or of any Agreement between Pluxee and the Customer is deemed to be invalid or inapplicable as a result of a court or administrative decision, the provisions in question shall, if possible, be replaced by one or more provisions with equivalent effect, with the other provisions remaining unchanged.

Pluxee reserves the right to allocate benefits and exclusive promotions to the Recipients of the electronic Pluxee Vouchers.

**Article 15: Modification of these general terms and conditions**

Pluxee reserves the right to modify these general terms and conditions at any time. The general terms and conditions in force are those available on the website <https://www.pluxee.be/document-center/> or brought to the Customer's attention by any other useful means/channel (e.g. mention on the invoice).

The Customer will be informed of changes to the general terms and conditions at least 15 calendar days before they come into force. If the Customer does not agree with the changes made, the Customer will have to inform Pluxee within 15 days after receiving this notification. If the Customer does not react within this period, the new general terms and conditions will be considered as accepted by the Customer.

**Article 16: Anti-corruption**

The Parties shall carry out their activities in accordance with the standards and regulations applicable to them in terms of compliance and transparency, including but not limited to the French law n° 2016-1691 of 9 December 2016 on transparency, the fight against corruption and the modernisation of economic life (known as the "Sapin II Law") and the French Law n° 2017-399 of 27 March 2017 on the duty of care of parent companies and of companies providing orders (known as the "Duty of Care Law"), as well as, where applicable, the United States law ("Foreign Corrupt Practices Act", 1977), the British law ("United Kingdom Bribery Act", 2010).

Each Party shall refrain from offering, promising or giving any pecuniary or other advantage, whether directly or through intermediaries, to a representative of the other Party in order to obtain or retain an undue advantage.

Each of the Parties undertakes to inform the other Party without delay of any fraud, corruption or influence peddling in connection with the present Agreement of which it may become aware. Likewise, each Party undertakes to assist the other Party in the context of any request for information relating to fraud, corruption or influence peddling in relation to the present Agreement, from a duly authorised administrative or judicial authority.

Each of the Parties may terminate this Agreement to the detriment of the other Party in the event of failure by the latter to comply with these standards and regulations in the context of the performance of this Agreement.

This stipulation shall survive the termination of the Agreement, whatever the cause.

**Article 17: Applicable law and competent Court**

These terms and conditions and any Agreement between Pluxee and the Customer are subject to Belgian law.

In the event of a dispute relating to the interpretation, performance, or validity of this Agreement, the Parties agree to submit their dispute to judicial mediation, in accordance with applicable legal provisions.

Before initiating any legal proceedings, the Parties undertake to appoint a mediator accredited by the Federal Mediation Commission in Belgium, with the aim of resolving the dispute amicably.

The mediation process shall begin within 15 days from the date on which one Party sends a written request for mediation to the other.

If the mediation fails, the dispute shall be submitted to the courts of the judicial district of Brussels, which shall have exclusive jurisdiction.