

# PLUXEE SUPPLIER CODE OF CONDUCT



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## Introduction

Conducting sustainable business with high ethical and environmental standards is fundamental to Pluxee.

In light of this, we have established this Supplier Code of Conduct to articulate our expectations of those with whom we conduct business including businesses with which we have continuing supply relationships.

This Supplier Code of Conduct (“Code”) sets forth Pluxee's expectations of its suppliers, vendors, contractors and others partners with whom Pluxee conducts business (including their affiliates, collectively referred to as “Suppliers”) with respect to responsible ethical, social, labor and environmental practices. Pluxee recognizes that Suppliers operate in different legal and cultural environments throughout the world. Regardless, this Code sets forth the minimum requirements that we expect our Suppliers to meet when doing business with Pluxee. Suppliers shall be considered to comply with these requirements if they are able to demonstrate that they conduct their business in accordance with principles that are consistent with and comparable to the requirements set out in this Code. Suppliers are expected to cascade the requirements of this Code throughout their supply chain.

Pluxee acknowledges that Suppliers may need a reasonable period of time to address areas in which they may not be in compliance with the Code. We believe that compliance is best achieved through a process of continuous improvement over a reasonable period of time, which includes dialogue with Pluxee.

Pluxee invites its Suppliers to keep it regularly informed about their actions and improvement plans to ensure their compliance with the requirements of the Code and welcomes evidence where exceeding the minimum is achieved by our Suppliers.

When local law sets higher standards than our Code of Conduct, the law should always prevail. If, on the other hand, our Code of Conduct provides for more stringent rules, they must prevail unless prohibited by law.

Pluxee encourages its Suppliers to support the achievement of the commitments set out in the Pluxee corporate social responsibility program as well as the United Nations Sustainable Development Goals.



The Code is aligned with the 2030 United Nations Sustainable Development

Goals as at the release date of this Code.

## Business integrity

Pluxee is committed to the highest standards of business integrity with a zero tolerance of corruption. We do not accept any practice that is inconsistent with the principles of honesty, integrity, and fairness, anywhere in the world where we do business.

Pluxee seeks to identify Suppliers that conduct business with ethical standards consistent with our own. Pluxee's ethical standards are embodied in our Code of Conduct which includes in particular the following:

- Comply with applicable laws and regulations and report any violations of regulations and ethical standards identified;
- Treat clients, Suppliers and financial partners fairly and with dignity and respect;
- Record all financial transactions carefully and accurately;
- Report financial conditions and results of operations, honestly and promptly;
- Protect Pluxee's reputation and assets;
- Separate personal political activities from Pluxee's business.

### Anti-Corruption Laws

Suppliers must comply with anti-corruption laws, directives and regulations that govern operations in the countries in which they do business.

Suppliers are required to refrain from offering, giving, soliciting and receiving any improper payments of money or anything of value to government officials, political parties, candidates for public office, or other persons.

Suppliers are expected to perform reasonable due diligence to prevent and detect corruption in business arrangements, including partnerships, joint ventures, offset agreements, and the hiring of intermediaries such as agents or consultants.

### Compliance with economic sanctions

Suppliers shall refrain from any activity that would violate applicable international and national laws, regulations and standards relating to economic sanctions, including export controls, embargoes and other trade restrictions that may impact in any way the business activity or reputation of Pluxee.

### Illegal Payments

Suppliers must not offer any illegal payments to, or receive any illegal payments from, any customer, supplier, their agents, representatives or others. The receipt, payment, and/or promise of sums of money or anything of value, directly or indirectly, intended to exert undue influence or improper advantage is prohibited. This prohibition applies even in locations where such activity may not violate local law.

### Competition and Anti-Trust

Suppliers must comply with laws that regulate competition, in particular anti-trust laws. Suppliers must not fix prices or rig bids with their competitors. They must not exchange current, recent, or future pricing information with competitors. Suppliers must refrain from participating in a cartel or abuse of dominant position.

### Gifts, invitations, donations and commercial compensation

Suppliers are expected to compete on the merits of their products and services. Gifts or entertainment may be offered to people if they are symbolic and appropriate, and in accordance with the applicable Pluxee local gifts and invitations policy. Gifts received or offered should never influence a business decision or be used to gain an unfair competitive advantage. In any business relationship, Suppliers must ensure that the offering or receipt of any gift or commercial compensation (commercial rebates, donations) is permitted by law and regulation.

### Conflicts of Interest

Suppliers are expected to avoid all conflicts of interest or situations giving the appearance of a potential conflict of interest. Suppliers are expected to provide notification to all affected parties in the event that an actual or potential conflict of interest arises. This includes a conflict between the interests of Pluxee and the personal interests of any Supplier's employee or any Pluxee's employee or those of close relatives, friends or associates.

# Human rights and fundamental rights at work

**Pluxee stands for the respect of human rights wherever we do business.**

We will give effect to this commitment by working to implement and strengthen practices and procedures to prevent, mitigate and, where appropriate, remedy adverse human rights impact that may result directly from our operations or that may be linked directly to our business through our relationships with Suppliers.

Our commitment and implementing practices and procedures are informed by international instruments, including: the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and by the guidance set forth in the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.

We expect our Suppliers to conduct their business in a manner that demonstrates respect for human rights, consistent with the principles below and to take all reasonable steps to address human rights risks in its existing supply chains and in any part of its own business.

## **Elimination of all forms of forced or compulsory labor**

**Suppliers shall not** use indentured, slave, bonded or other forced involuntary labor.

**Suppliers shall** ensure that work is performed voluntarily, in exchange for lawful compensation, and not subject to actual or threatened criminal penalty or prosecution, violence, confinement, retention of identity documents, or forfeiture of legal rights or privileges. Workers must be free to enter into and leave their employment at any time without penalty, with reasonable notice in accordance with applicable laws and regulations, collective agreements, and operational constraints.

**Suppliers shall not** proceed with contract substitution (the practice of changing the terms of employment to which the migrant worker originally agreed, either in writing or verbally) that could mislead migrant workers

about the terms and conditions of their employment.

**Suppliers shall not** allow debt-induced forced labor, which refers to offering loans or wage advances from employers or labor recruiters in exchange for a pledge by a worker of his or her labor or of that of a family member in order to repay the loan.

**Suppliers shall** prohibit recruitment fees in its supply chain (no one shall pay to work) and cover all the costs associated with the recruitment process.

## **Effective abolition of child labor**

**Suppliers shall not** permit workers under the legal age of employment to work in any country or local jurisdiction where the Supplier performs work for Pluxee. When not defined, the minimum age of employment shall be 15 years of age.

Regardless of the legal minimum age, in cases where minors are authorized to work, **Suppliers shall** observe all legal requirements, particularly those pertaining to hours of work, wages, minimum education and working conditions.

**Suppliers shall** set and respect clear age limits for work that can be mentally, physically, socially, or morally dangerous or harmful to any worker under the age of 18.

## **Elimination of discrimination in respect of employment and occupation**

**Suppliers shall not** discriminate against employees in hiring, promotion, salary, performance evaluation or any other term or condition of work, based on race, color, national origin, gender, gender identity, age, sexual orientation, religion, or disability.

**Suppliers shall not** discriminate on any other basis that is prohibited by applicable laws and regulations.

## **Freedom of association and effective recognition of the right to collective bargaining**

**Suppliers shall** respect the right of employees to join or not the trade union of the employees' choice and to bargain collectively, free from any form of retaliation, intimidation or harassment. Employees shall

not be subject to intimidation or harassment in the exercise of their right to join or refrain from joining any labor organization.

## Wages and benefits

**Suppliers shall not** pay less than the minimum wage in accordance with applicable laws and regulations. Where applicable laws and regulations do not set a minimum wage, Suppliers shall pay at least the prevailing market wage for the relevant job.

**Suppliers shall** ensure that workers are compensated for overtime at the legally mandated premium rates, are not required to work overtime in order to earn the minimum wage and receive all statutory benefits and insurance mandated by applicable laws and regulations.

## Working hours

**Suppliers shall** comply with all applicable laws and regulations regarding working hours for employees, including maximum hour limitations and requirements for break times.

**Suppliers shall not** require employees to work in excess of legal overtime thresholds, except as may be required by emergency or may be lawful based upon the nature of the work.

## Healthy and safe living conditions

**Suppliers shall** provide a safe and healthy workplace and working conditions to employees and contract workers and must, as a minimum, comply with all applicable laws and regulations.

**Suppliers shall** ensure that worker housing, where provided, meets the same standards for health and safety as those that apply in the workplace including, without limitation: running and potable water, and adequate sanitary facilities; respect of all relevant collective building regulations; and clean and safe facilities.

**Suppliers shall** maintain and keep in force, at their own expense, a workers' accident compensation scheme, whether public or private (such as workers compensation insurance), as required by applicable laws and regulations for all their employees that provide any products or perform any services for Pluxee.

**Suppliers shall** ensure that living conditions respect employees' dignity and right to privacy (e.g.: a locker for every worker living in the community).

## Disciplinary practices

**Suppliers shall** treat everyone with dignity. **Suppliers shall not** inflict or threaten to inflict corporal punishment or any other forms of physical, sexual, psychological or verbal abuse or harassment on any employee.

**Suppliers shall** have a clear disciplinary process that forbids violence, harassment or intimidation in any physical or emotional form, and communicate it in a language understood by employees.

## The recognition of customary, tenure, use, and other associated rights of local communities and indigenous peoples

**Suppliers shall** respect and recognize customary tenure, use, and other associated rights of local communities and indigenous peoples and natural resources with specific consideration for water and forests. All negotiations (usage, leasing and purchasing) with regard to their property or land of individuals, indigenous people and local communities, including the use of and transfers thereof, shall adhere to the principles of free, prior and informed consent, contract transparency and disclosure.

## Diversity and Inclusion

Pluxee expects its Suppliers, and their own supply chain, to foster a diverse and inclusive work environment actively embracing workforce age, gender identity, national or ethnic origin, religion, language, political beliefs, sexual orientation and other personal characteristic.

Suppliers are expected to provide equal employment opportunity to employees and applicants for employment without discrimination and comply with all non-discrimination laws and regulations.

Suppliers must ensure employment, including hiring, payment, benefits, advancement, termination and retirement, based on ability and not any personal characteristics.

Suppliers shall embed relevant accessibility standards, innovation, and best practices to deliver inclusive products and services for our users and stakeholders.

## Environment and Responsible Sourcing

Pluxee is committed to protecting and restoring natural resources on which we all depend. By working with all our stakeholders, we aim to address climate change, conscious use of resources, supply chain transparency and prevention of pollution throughout our entire supply chain and create a more sustainable world.

**Suppliers shall abide** by all applicable environmental laws and regulations and manage their environmental impact responsibly accordingly and in alignment with our CSR commitments / targets and our 2035 net zero goal.

**Suppliers shall work** to sustain, protect and restore the environment and have a clear and publicly available environmental policy statement and targets including greenhouse gas (GhG) emission reduction commitments.

**Suppliers shall strive towards improving** the efficiency and sustainability of their operations and address the key material impacts of their operations and value chain, for example: through a conscious and efficient use of energy and water, integrated waste management, responsible consumption of raw materials and effective reduction of GhG emissions.

**Suppliers shall measure, manage and report** annually their energy consumption and GhG emissions associated with their operations globally and related to the products and services provided to Pluxee.

**Suppliers are expected to demonstrate their commitment to decarbonization**, following the principles of the Paris Climate Agreement, by, for example, signing up to the Science Based Targets Initiative (SBTi) and/or other comparable certifications and organisms defining net zero goals.

Suppliers shall ensure that their sourcing, manufacturing, and/or distribution activities do not adversely affect biodiversity and ecosystems, by prioritizing the sourcing products and materials from third parties with verified sustainable certifications and the use of recycled materials when possible.

**Supplier shall** support Pluxee in its objective to increase supply chain transparency, improve the traceability of raw materials and mitigate sustainability risks in our value chains. Therefore, **Supplier shall** implement its own due diligence programs and cascade its requirements throughout its supply chains and conduct direct verification to ensure sufficient compliance.

**Supplier shall** support the transition to a circular economy and put circular ways of working into practice (e.g.: increase recycled content and recyclability, promote sustainable innovative solutions to reuse production by-products, zero waste to landfill etc.).

**Suppliers shall demonstrate that they are compliant with this Code of Conduct** throughout their supply chain upon request and that they are implementing measures to promote employee awareness about their environmental policy and the topics addressed in this Code of Conduct and beyond when possible.

## Protection of information and data privacy

### Confidentiality and protection of information

Pluxee is committed to protecting the Confidential Information of everyone Pluxee does business with, including suppliers, clients, customers, consumers and employees, ensuring that Confidential Information is managed in full compliance with applicable laws and Pluxee policies and only used in relation to Pluxee business.

**Suppliers shall** comply with relevant laws and regulations as well as with contractual obligations governing Confidential Information and safeguard all information received from Pluxee by ensuring that such information is used only for authorized purposes and shared with authorized persons, and is properly protected and maintained confidential.



**Suppliers** with access to confidential information or confidential personally identifiable information **shall** consult with the Pluxee Business to whom they are providing products or services with any questions regarding appropriate uses of such Pluxee information.



### Privacy and Data protection

Pluxee is committed to protecting the Personal Data, as defined in Regulation (EU) 2016/679 (General Data Protection Regulation) of all individuals from whom Pluxee collects it, including Suppliers, clients, consumers, and other people and organizations, ensuring that such Personal Data is used in full compliance with applicable laws and only related to Pluxee business. Personal Data includes among others location data, identification number but also registration number and e-mail address.

**Suppliers shall** comply with all applicable privacy and data protection laws as well as with the Pluxee data protection and data security policies when Personal Data is collected, stored, processed, disclosed, transferred and/or shared with Supplier.



## Grievance mechanism



**pluxee**

Speak Up Ethics Line

### Raise your voice culture and whistleblower protection

Suppliers are expected to provide employees and third parties with access to adequate reporting channels to seek advice or raise legal or ethical concerns without fear of retaliation, including opportunities for anonymous reporting. We expect suppliers to take action to prevent, detect and correct retaliatory actions.

### Focus on Speak Up Ethics Line

Pluxee Speak Up Ethics Line provides Pluxee employees and Suppliers with a confidential way to report activities or behavior that are contrary to the Pluxee Code of Conduct or illegal. We will carefully review all reports we receive and ensure that the identity of anyone who files a report is protected and remains confidential.

### How to file a report?

If anyone suspects misconduct and genuinely believes that the matter cannot be dealt with through other channels, the external Pluxee Speak Up may be used to raise concerns confidentially and in own language. Pluxee Speak Up Ethics Line is run by an independent third party and is available 24/7, 365 days a year.

**Any person who reports through the Speak Up Ethics Line is protected.** Please feel confident that you will not suffer for raising concerns in good faith about suspected misconduct. Any form of threat or retaliation will not be tolerated and will be treated as a disciplinary matter.

*There are two ways to submit a report through Pluxee Speak Up:*

- File a report online, please visit the Pluxee Speak Up Ethics Line's website at [www.pluxeespeakup.com](http://www.pluxeespeakup.com)
- File a report by contacting your local Speak Up Champion or by writing to Global Ethics team at [speakup.group@pluxeegroup.com](mailto:speakup.group@pluxeegroup.com)

## Supplier Commitment

**Commensurate with the size and nature of their business, Suppliers shall** take appropriate steps to ensure that the principles of this Code are communicated to their employees and throughout their own supply chains. This Code represents a minimum standard of best practices.

Pluxee reserves the right to carry out the controls that it deems necessary to ensure that this Code is respected throughout its supply chain. This may include requesting Suppliers to do self-assessments or use of questionnaires or audits of Suppliers that may be conducted by third parties appointed by Pluxee, upon reasonable prior written notice and during normal business hours.

Pluxee reserves the right to terminate an agreement with any supplier who does not comply with this Code. This Code will be updated from time to time to keep it relevant based on feedback from internal and external stakeholders and regulatory changes.

**Additional information concerning Pluxee's Corporate Responsibility program is available on our website**  
<https://www.pluxeegroup.com/>

# Supplier Code of Conduct acknowledgment of terms

Suppliers shall be considered to comply with the requirements of this Code of Conduct if they are able to demonstrate that they conduct their business in accordance with principles that are consistent with and comparable to the requirements set out in this Code.

Supplier Name and address

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Name and title of the authorized representative

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Signature \_\_\_\_\_

Date \_\_\_\_\_



**Thank you!**