

The Client is invited to carefully read these General Terms and Conditions of Contract before proceeding with the signing of the Gift Voucher Contract Proposal, which implies its full acceptance. The Client is also invited to print a copy and/or save it on a durable medium

GENERAL TERMS AND CONDITIONS OF CONTRACT

Article 1 – Recitals

Pluxee Italia Srl (hereinafter referred to as PLX), with its registered office in Milan, Via Gallarate No. 200, R.E.A. No. 1046306, VAT No. - Tax Code - Company Registration No. MI 05892970152, a company subject to the direction and coordination of Pluxee International pursuant to Article 2497-bis of the Italian Civil Code, provides a service for its client companies and entities, consisting of the supply of entitlement vouchers, in paper and/or electronic format, to be used by the Client's beneficiaries at a network of affiliated establishments with PLX for the acquisition of specific goods and services, in favor of the entitled persons, in accordance with the agreements and the applicable regulations in force from time to time.

Article 2 – Definitions

Beneficiary (or also "User"): the employee, either full-time or part-time, as well as the individual who has established a collaboration, even non-subordinate, with the Client, to whom, in accordance with applicable laws and collective labor agreements, Gift Vouchers are assigned and who is therefore entitled to use them;

Gift Voucher (or also "Voucher"): the entitlement document, pursuant to Article 2002 of the Civil Code, in paper and/or electronic format, of any face value and having the characteristics set out by the applicable regulations in force from time to time, which grants the holder the right to purchase goods and/or use services (hereinafter referred to as "Services"), within the predetermined value indicated on the front of the Vouchers and under the conditions specified hereinafter and governed by the applicable regulations in force from time to time;

Card: the medium on which the Gift Voucher is stored;

Client (or also "Customer"): the employer who purchases Gift Vouchers from PLX, through the issuance of individual Orders;

General Terms and Conditions of Contract: clauses containing the terms and conditions of the Contract;

Special Terms and Conditions of Contract: clauses containing the specific and economic conditions of the Contract;

Contract (or also "Proposal"): the Special Terms agreed upon with the Client and the General Terms in the version available on the website www.pluxee.it at the time of signing the Contract;

Affiliated Establishment(s) (or also "AE"): the establishments specifically affiliated with PLX, where PLX guarantees the spendability of the Gift Vouchers;

Supplier (or also "PLX"): Pluxee Italia SRL, as the company issuing the Gift Vouchers, authorized to operate in compliance with the applicable regulations in force from time to time;

Order: the document, including any attachments, through which the Client expresses the intention to use the Contract, committing the Supplier to provide the requested services and/or supplies, in compliance with the modalities and specifications contained in the Contract;

Parties: collectively, the Client and the Supplier;

Portal: the PLX customer portal, available at the web page ordini.clienti.pluxee.it/, which allows the User, as the Client, to access a series of consultative and/or dispositive functionalities, through a web channel, aimed at managing the Gift Vouchers;

Face Value: the value of the service indicated on the Gift Voucher.

Article 3 – Subject Matter

Under this contract, the Client entrusts PLX with the task of issuing Gift Vouchers, which, pursuant to Article 2002 of the Civil Code, will entitle the Users thereof to exercise the right to purchase goods and/or use services, within the predetermined value indicated on the front of the Vouchers and under the conditions specified hereinafter and governed by the applicable regulations in force from time to time. Such Vouchers may be reproduced either on paper or digital format (the latter in pdf format or alphanumeric codes sent via email).

Article 4 – Conclusion of the Contract

This contract is effective from the date of signing and has an indefinite duration.

The Contract consists of the Special Terms, as well as the General Terms and Conditions in the version available at the time of signing on the website www.pluxee.it in the dedicated section, which the Client, by accepting the Proposal, declares to have reviewed, understood without reservation, and signed for full and unconditional acceptance.

Article 5 – Service delivery terms

The Client – through an order form that can be completed online on the Portal or offline by sending the prepared attachment to the email address ordini.cartaceo.it@pluxee.it – selects the method of receiving the Gift Vouchers, which may be issued by PLX on paper or digital medium in the form of a barcode, serving as a virtual entitlement voucher.

The Gift Vouchers issued on paper will be physically sent by PLX to the address (or addresses) communicated by the Client, while the digital ones will be made available to the Client in a reserved Web area or sent via email to the Beneficiaries.

The Gift Vouchers entitle the holder to receive Services, which must not be inferior, in terms of quality and quantity, to those provided to consumers paying the price in money.

The Gift Vouchers do not entitle the holder to receive change or money under any circumstances. They also do not entitle the holder to receive Services other than those available at the AEs and related to the Service under this contract.

The Gift Vouchers may not, under any circumstances, be used by persons other than the specified Beneficiaries. The Gift Vouchers are non-transferable, non-marketable, and/or non-convertible (even partially) into money.

Article 6 – Validity of the Vouchers

The expiration date of the Gift Voucher is indicated on the front of the Voucher, and they must be used by the Beneficiaries within the time limit indicated, under penalty of forfeiture of the right to use them.

Article 7 – Communications

Unless expressly specified elsewhere in this Contract, any communication will be deemed valid between the Parties if addressed to the contact details indicated on the cover page of this contract.

Article 8 – Liability, use, and replacement of the cards

PLX disclaims any responsibility arising from the use of the Cards by authorized individuals in violation of the instructions provided by the Client and, in any case, in contravention of the applicable regulations, of which the Client has been made aware through the accompanying letter upon delivery of the Cards, the content of which the Client is responsible for communicating to the Beneficiaries.

Similarly, PLX disclaims any responsibility related to the loss of the Cards by the Beneficiaries. The Client must deactivate the lost or to-be-deactivated Cards through the specific functionality of the Portal.

Furthermore, PLX disclaims any responsibility related to the improper use of the Cards activated by the Client prior to their actual receipt.

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PLX will deactivate the Card(s) within 2 working days from the report received through the designated Portal, which must be considered the only method through which the deactivation request of the card can be made. It is understood that during this period, any consequences arising from the use of the lost Card(s) will be borne by the Client.

Unused Cards (added to the blacklist) must be returned to PLX at the Client's care and expense.

For Cards for which a replacement has been promptly requested, PLX will charge the Client the costs set out in the Special Conditions, in addition to shipping expenses and any costs related to the reissue of the Card for each replaced Card.

For the potential reissuance of the remaining Vouchers contained in Cards added to the blacklist, PLX will charge the Client the costs specified in the Special Conditions.

Article 9 – Economic Conditions and Tax Compliance

The determination of the amounts due to PLX will be made by applying the economic conditions set by the Supplier in the Special Conditions to the face value of the total amount of the Vouchers ordered by the Client. The amounts thus obtained will be increased by any additional sums due to PLX, as specified in the Special Conditions.

The transfer of the Vouchers does not have VAT relevance pursuant to Article 2, third paragraph, letter a) of DPR 633/72, as it concerns the transfer of simple documents of entitlement that allow the identification of the person entitled to purchase goods or services in accordance with the former Article 2002 of the Civil Code. If the total amount of the order placed by the Client exceeds €77.47, stamp duty will be applied to the accompanying document for the Vouchers in the legally prescribed amount.

The amount due to PLX for organizing the service subject to this contract represents a transaction subject to VAT and is therefore subject to tax at the standard rate. In accordance with the above and for what is covered by this contract, PLX will issue a debit note outside the scope of VAT for the value of the Vouchers transferred to the Client and, at the same time, an invoice for the service fees, which will be subject to the applicable VAT.

Article 10 – Payment Terms and Suspension of Service

The Client must pay the amounts due to PLX in accordance with the terms specified in the Special Conditions. In case of late payment, interest for overdue payments will automatically be due, starting the day after the expiration of the agreed payment terms, at the rate set by Legislative Decree No. 231/2002.

Any sums to be credited by PLX to the Client will be credited under the same terms as the payments due to PLX.

The non-defaulting Supplier, in the event of a delay in the payment of fees that exceeds 15 (fifteen) days after the agreed payment due date, will have the right to suspend the provision of the service (including the issuance of further Vouchers) for additional Orders, without prejudice to the right to claim for any damages. If the delay exceeds 30 (thirty) days after the agreed deadline, PLX will have the right to declare the automatic termination of the Contract, through a registered letter with return receipt and/or PEC, which will become effective 5 days after receipt of the related communication, unless, within this period, the Client has paid all amounts due up to that date.

Article 11 – Shipments and complaints

The shipping costs for the Cards and/or Vouchers for each individual delivery, as specified in the Special Conditions, are borne by the Client and may vary in accordance with the carriers' rates.

Receipt of the package containing the Cards and/or Vouchers, without any objections noted by the carrier's personnel, will serve as full proof of the integrity of the package and the receipt of the Cards and/or Vouchers contained therein. Any reports of shortages will be considered by PLX only if notified to Customer Service immediately and, in any case, within the essential period of 8 days from the date of receipt of the package, under penalty of forfeiture. If, before placing the Order, the Client does not communicate any changes to the shipping methods or addresses, the Client will be responsible for the costs of releasing the package from storage.

Article 12 – Special processing

The Client will bear the banking fees related to different payment methods, the management of urgent deliveries, extra processing, and any deviations from the agreed supply standards.

Article 13 – Electronic invoicing

The Client expressly acknowledges that, pursuant to Article 1 of Legislative Decree No. 127/2015, as amended by Law No. 205/2017, starting from January 1, 2019, the invoicing and registration process for the transfer of goods and provision of services between residents, stable entities, or those identified in the state territory, must be done exclusively electronically, using the exchange system made available by the Revenue Agency and following the format specified in the second paragraph of the aforementioned provision. The invoices issued by PLX must therefore be transmitted using the method provided by law, unless exemptions are allowed, in which case the Client agrees to promptly communicate to PLX any exemptions from the above-mentioned regulations and all the necessary data for active and passive electronic invoicing.

Article 14 – Contract duration and modification of commercial terms

PLX has the right to terminate the Contract at any time, at its sole discretion, without the other party being able to object or make claims, by giving written notice to the Client via registered letter with return receipt and/or PEC. The termination will become effective 30 days after the receipt of the notification.

PLX may, during the relationship, modify the commission on the face value of the Voucher (i.e., the percentage applied to the nominal value of the voucher) either upward or downward, subject to the following conditions:

- If the modification involves a decrease in the commission, it will apply from the date the Client receives the communication, and the Client hereby provides unconditional consent, as this modification is considered beneficial for them;
- If the modification involves an increase in the commission, it will apply only after the notice period, which cannot be less than 30 days, and only if the Client does not notify their dissent via registered letter with return receipt or PEC, sent no later than the expiration date of the notice period. In such a case, neither party may claim any damages or compensation from the other.

Article 15 – Exclusivity

The Client will exclusively use PLX for the service covered by this Contract in the manner specified within it.

Article 16 – Client obligations and express termination clause

The Client agrees to:

- Instruct Users on the conditions for using the Vouchers
- In the case of Vouchers received by mail, check the integrity of the package upon receipt and ensure that the items received match the order, as indicated in Article 11.

Without prejudice to the right to full compensation for any damage suffered, pursuant to Article 1456 of the Civil Code, the Supplier will have the right to terminate the Contract through a registered letter with return receipt and/or PEC, with effect 5 days after receipt of the notification, in case of: failure or delayed payment beyond 30 days after the agreed deadline and/or partial payment of the amounts due and/or failure to fulfill obligations regarding payment methods, as well as in case of the Client being subject to enforcement

proceedings, bankruptcy, other insolvency procedures, or voluntary liquidation; violation of the Client's obligations under Legislative Decree No. 231/2001.

Article 17 – Exclusions and limitation of liability

The Client will not be involved in any dispute or contestation between the Participating Businesses and PLX. PLX declares that it will hold the Client harmless from any claims made against them by the Participating Businesses.

PLX will not be involved in any dispute or contestation arising from the use of the Vouchers by the Beneficiaries not in compliance with applicable laws, with full indemnity from the Client.

PLX will not assume any responsibility towards the Client and/or the Beneficiaries for the services requested and received by each User, whether due to non-compliance or non-performance. Responsibility for the provision of services remains the exclusive responsibility of the respective EC providing them.

Article 18 – Registration

The Contract will not be subject to registration at a fixed term pursuant to Articles 5, second paragraph, and 40 of DPR 26/4/86 No. 131.

Article 19 – Modifications

Any modification to the Contract must be made in writing and signed by both parties.

Article 20 – Jurisdiction

Any dispute arising between the parties concerning the interpretation, execution, or termination of this Contract shall be exclusively subject to the jurisdiction of the Court of Milan, and this is not only in derogation of ordinary territorial jurisdiction but also with the intention of excluding optional forums for claims related to obligation rights.

The Court of Milan shall not change for reasons of connection or consolidation of litigation.

Article 21 – Organizational Model and Responsible Conduct

The Client declares to be aware of the contents of Legislative Decree No. 231 of 8 June 2001 ("Regulations on the administrative liability of legal entities, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000").

The Client acknowledges that PLX has adopted an organisation, management and control model pursuant to Legislative Decree No. 231/2001 and undertakes to comply with said model, as well as with the applicable anti-corruption international standards and regulatory frameworks.

The Client further declares to have reviewed the PLX Code of Ethics, the Ethical Charter and the Anti-Corruption Code of Conduct, made available on the website www.pluxee.it under the "Responsible Conduct" section, to be fully aware of their contents, and to ensure compliance therewith.

In the event of a breach of these provisions, PLX reserves the right to terminate the contract and to seek compensation for any damages suffered.

Article 22 – Personal data processing information

The Parties undertake to process personal data in accordance with the principles established by Regulation (EU) 2016/679 and in compliance with the duties and obligations arising from applicable data protection laws, including any relevant national legislation and/or secondary regulations, recommendations, measures, and/or guidance issued from time to time by the competent supervisory authorities.

The Parties agree that they have reviewed each other's privacy notices regarding the processing of personal data pursuant to Article 13 of Regulation (EU) 2016/679 (the "GDPR") and confirm that they have made such notices available, each within their respective organisations and for the version under their responsibility.

For the purposes of the foregoing, Pluxee informs the Client that its applicable privacy notice (Privacy Notice for Clients) is also available on its website. Furthermore, Pluxee declares that any updates and/or amendments to the aforementioned privacy notice will be disclosed through an updated version published on the same website.

Lastly, the Parties agree that Pluxee, with regard to the data processing activities related to the provision of the agreed services to End Users, shall act as the Data Controller pursuant to Article 4 of the GDPR. Therefore, Pluxee shall not be required to enter into a data processing agreement as a Data Processor pursuant to Article 28 of the GDPR.

Article 23 – Final Clauses

The Contract fully governs the rights and obligations of PLX and the Client regarding its subject matter.

Upon signing the Contract, any prior written and/or oral agreements between the parties will be considered null and void.

Any tolerances, even repeated and prolonged, of violations or non-compliance with the Contract clauses will not establish a precedent and cannot affect the validity and effectiveness of the non-observed clauses or any other clauses.

The invalidity of one or more clauses in these Contract terms will not affect the validity of the remaining clauses.

General Terms and Conditions for the Provision of Gift Vouchers by Pluxee Italia Srl – July 2025 Version