



## REMUNERATION POLICY SUPERVISORY BOARD CM.COM N.V.

### PROPOSED REVISION 2026

#### 1 INTRODUCTION

The general meeting ("**General Meeting**") of CM.com N.V. (the "**Company**"), at the proposal of the Company's supervisory board (the "**Supervisory Board**"), has adopted this remuneration policy (the "**Remuneration Policy**") for the Supervisory Board on 17 April 2026, effective as per 1 January 2026.

The Remuneration Policy constitutes an updated version of the remuneration policy for the Supervisory Board that was last adopted by the Company's General Meeting on 21 April 2022 (the "**Previous Remuneration Policy**"), and sets out the rules regarding the remuneration of the members of the Supervisory Board (the "**Supervisory Directors**") as referred in article 7.8 of the Company's articles of association.

Since the adoption of the Previous Remuneration Policy and the advisory vote cast in respect of the last remuneration report, the Company's shareholders have not presented any particular views regarding the contents of the Previous Remuneration Policy. When preparing the Remuneration Policy, the Supervisory Board gave due consideration to the pay and employment terms of the employees of the Company and its subsidiaries and industry practices for rewarding supervisory directors as well as the societal consensus.

#### 2 POLICY CHANGES

Pursuant to Dutch law<sup>1</sup>, the Remuneration Policy must be submitted to the General Meeting for approval at least every four years after its adoption. Since the latest policy was adopted by the General Meeting on 21 April 2022, the Remuneration Policy will be submitted to the General Meeting to be held on 17 April 2026.

Compared to the Previously Remuneration Policy, the following amendments have been made.

Firstly, the annual fixed fees and committee fees for the members of the Supervisory Board have been updated in order to better align the level of remuneration with relevant market benchmarks AMS Next 20 (AScX). In determining the revised fee levels, due consideration has been given to the scope of responsibilities, time commitment and market practice applicable to supervisory board positions at comparable Dutch and Western European listed

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<sup>1</sup> Article 2:135a subsection 2 of the Dutch Civil Code.



companies. The purpose of this adjustment is to set a market-conform level of remuneration for the Supervisory Directors.

Secondly, the Remuneration Policy has been amended to provide for an annual adjustment of the fixed fees and committee fees in line with the merit increase applicable to employees of the Company and its subsidiaries. This annual adjustment is intended solely to maintain the market-conformity and real value of the remuneration of Supervisory Directors over time and does not constitute performance-related remuneration. By adoption this Remuneration Policy, the General Meeting authorizes the application of this annual adjustment mechanism.

With these measures, we believe that the Company is in a position to attract, retain and motivate high-qualified, talented and suiting supervisory directors in an increasingly competitive market.

Furthermore, the Remuneration Policy has been updated in a limited manner to reflect relevant developments in the Dutch Corporate Governance Code (2022 and 2025). These updates relate to *sustainable* long-term value creation and ensure continued alignment with applicable governance standards.

Apart from the above-mentioned changes, no further substantive amendments are incorporated by the Remuneration Policy. The works council has been given the opportunity to render its advice to the Supervisory Board.

### **3 REMUNERATION PRINCIPLES**

#### **3.1 Link to strategy, sustainable long term value creation and sustainability; social consensus.**

The objective of the Remuneration Policy is to attract, retain, engage and motivate high-qualified Supervisory Directors in an increasingly competitive environment, taking into account the Company's identity, mission and values. It focuses on delivering fair, responsible and transparent remuneration driving the creation of sustainable long term value by the Company for all its stakeholders, and achieving its sustainability and strategic objectives.

In preparing this Remuneration Policy the social consensus has been taken into account, among other things, by giving due consideration to the pay and employment terms of the



employees of the Company and its subsidiaries and industry practices for rewarding Supervisory Directors.

### **3.2 No variable compensation. No equity-linked compensation.**

No variable compensation or equity-linked compensation will be paid to the Supervisory Directors, therefore the compensation will not be dependent on the Company's results.

## **4 SUPERVISORY DIRECTORS' FEES**

Supervisory Directors will be awarded the following remuneration:

- an annual fee for the membership of the Supervisory Board;
- an annual fee for the membership of a Supervisory Board committee;
- reimbursement of extraordinary expenses; and
- severance arrangements.

The Supervisory Board monitors whether Supervisory Director compensation levels sufficiently reward the time and talent required to serve on the Supervisory Board and reflect the Supervisory Directors' responsibilities, their efforts and the scope of their role. In doing so, the Supervisory Board takes the global, regional, local and relevant industry compensation practices into account.

The fees aim to reflect the Supervisory Directors' responsibility, their efforts and scope of their role, taking into account their level of seniority and experience.

### **4.1 Annual fixed fee**

Until amended, the annual fixed fee will amount to: (i) EUR 52.500 for the chairperson of the Supervisory Board, and (ii) EUR 37.100 for the other Supervisory Directors.

### **4.2 Committee fees**

The Supervisory Board has established two committees: the nomination, selection and remuneration committee and the audit committee. Until amended, the annual committee fee will amount to: (i) EUR 7.200 for the chairperson of each of the aforementioned committees, and (ii) EUR 4.100 for the other committee members.



#### **4.3 Fee amendment**

The annual fixed fee and the annual committee fee shall be adjusted on an annual basis in line with the merit increase<sup>2</sup> applicable to employees of the Company and its subsidiaries as of 1 January each year. The annual adjustment is intended to maintain the market-conformity and real value of the remuneration of the Supervisory Directors over time and does not constitute performance-related remuneration. By adopting this Remuneration Policy, the General Meeting authorizes the application of this annual adjustment.

Any amendment to the Remuneration Policy or any increase beyond the application of the merit increase shall remain subject to approval by the General Meeting upon a proposal of the Supervisory Board, with due observance of this Remuneration Policy.

#### **4.4 Extraordinary expenses**

Supervisory Directors are not entitled to compensation for any expenses incurred by them in the performance of their duties. Any reimbursement / compensation for such expenses will be deemed to have been included in the annual fixed fee and committee fees. Extraordinary expenses incurred by a Supervisory Director will be reimbursed after approval by the chairperson of the Supervisory Board.

#### **4.5 Service agreements and severance arrangements**

Supervisory Directors enter into service agreements with the Company for their term of appointment, which agreements may be extended on the basis of their re-appointment. The service agreements may be terminated in accordance with Dutch law and subject of a notice period of 3 months. A service agreement will also terminate as per the moment the Supervisory Director concerned ceases to be a Supervisory Director, either by his resignation or by a resolution thereto by the General Meeting or the Founder Committee as the case may be or in any other way in accordance with Dutch law. The Supervisory Board may determine an appropriate severance payment for a Supervisory Director in line with Dutch law and the Dutch Corporate Governance Code provided that the severance payment will not exceed a sum equivalent the annual fixed fee of such Supervisory Director.

#### **4.6 Adoption of remuneration**

By adopting this Remuneration Policy, the General Meeting has also set the remuneration of the Supervisory Directors in accordance with paragraph 4.1 through 4.4 hereof.

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<sup>2</sup> The merit increase is the general annual salary increase applied to employees in the Netherlands following a positive performance assessment cycle which is based on employee benchmarks.



## **5 SHAREHOLDING GUIDELINES**

None of the Supervisory Directors may hold shares, options for shares or similar securities in the Company's share capital other than as a long-term investment.

## **6 LOANS**

The Company does not grant loans, advance payments or guarantees to its Supervisory Directors, other than in accordance with the indemnification provided for in the Company's articles of association from time to time.

## **7 ADOPTION, IMPLEMENTATION AND REPORTING**

**7.1** This Remuneration Policy can be amended or restated by the General Meeting upon a proposal by the Supervisory Board. The Supervisory Board is responsible for the implementation of the Remuneration Policy.

**7.2** This Remuneration Policy is reviewed annually by the Supervisory Board and put to a vote of the General Meeting if required by applicable law or deemed desirable by the Supervisory Board.

**7.3** If the Remuneration Policy is to be revised, a description and explanation will be presented by the Supervisory Board to the General Meeting as required by applicable law. If the General Meeting does not approve the proposed revisions, the Company shall continue to pay remuneration to the Supervisory Directors in accordance with this Remuneration Policy.

**7.4** In exceptional circumstances only, and notwithstanding the authority of the General Meeting to set the remuneration of the Supervisory Directors, the Supervisory Board may decide to temporarily derogate from the Remuneration Policy. This derogation may concern all aspects of the policy. 'Exceptional circumstances' only cover situations in which the derogation from the Remuneration Policy is necessary to serve the long-term interest and sustainability of the Company as a whole or to assure its viability.