

**Organizational Regulations**

**of**

**SMG Swiss Marketplace Group Holding AG**

with registered office in Zürich, Switzerland

**(the "Organizational Regulations")**

**10 September 2025**

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## 1. BASIS, PURPOSE AND SCOPE OF APPLICATION

### 1.1 Legal and Statutory Basis

- (a) These Organizational Regulations are adopted by the board of directors (the "**Board**") of SMG Swiss Marketplace Group Holding AG (the "**Company**") based on article 716b of the Swiss Code of Obligations ("**CO**") and article 16 para. 2 of its articles of association (the "**Articles of Association**").
- (b) For the purposes of these Regulations, the "**Group**" shall mean the Company and its Subsidiaries, and "**Subsidiaries**" shall mean all such companies in which the Company holds directly or indirectly a majority of the voting rights or has the right to appoint a majority of the members of the board of directors.

### 1.2 Purpose

- (a) The purpose of these Organizational Regulations is to determine the executive bodies of the Company and the Group, define their responsibilities and competences regarding the management of the Company and of the Group, and regulate the functioning and cooperation of the various bodies in the Group management. Thereby, these Organizational Regulations shall ensure that the Group's business is guided, directed and managed according to clear principles.
- (b) These Organizational Regulations are complemented by
  - (i) the Group Chart in Annex 1;
  - (ii) the chart of authority levels ("**Authority Chart**"), which specifies approval authorities for certain matters in more detail, in Annex 2; and
  - (iii) the committee charters ("**Committee Charters**"), as adopted by the Board from time to time, which specify the responsibilities of the Board Committees, including:
    - (1) the charter of the Nomination and Compensation Committee ("**NCC**") in Annex 3, and
    - (2) the charter of the Risk and Audit Committee ("**RAC**"), in Annex 4.

### 1.3 Organization of the Group

The Company, as the listed parent company of the Group, controls directly or indirectly all Subsidiaries of the Group. The Company fulfils strategic, financial and management functions not only for itself, but also with respect to the Subsidiaries. In view of this group-wide function, the Board and the other Corporate Bodies (as defined below) in general have to make determinations on matters that pertain to both the Company and the Group. Notwithstanding this, the Company respects the legal independence of all its Subsidiaries according to applicable law. It sets standards for the Group to allow for an efficient and harmonized steering of the Group subject to applicable legal limitations.

## 1.4 Corporate Bodies

These Organizational Regulations govern the internal organization and corporate governance as well as functions, powers and duties of the following corporate bodies and persons (the "**Corporate Bodies**"):

- (a) the Board and the members of the Board (the "**Board Members**"), including its chair (the "**Chair**") and the secretary of the Board (the "**Secretary**");
- (b) the committees of the Board (the "**Board Committees**") established pursuant to Swiss law, the Articles of Association and these Organizational Regulations, including the Nomination and Compensation Committee and the Risk and Audit Committee; and
- (c) the group executive leadership team (the "**ELT**") under the leadership of the chief executive officer (the "**CEO**").

## 2. BOARD OF DIRECTORS

### 2.1 Organizational Matters

#### 2.1.1 Constitution

- (a) The Board shall be composed of at least three Board Members. The majority of the Board Members shall be independent.
- (b) The Chair and each Board Member (including the members of the NCC) are elected individually at the general meeting of shareholders of the Company in accordance with article 6 of the Articles of Association.
- (c) If the office of the Chair is vacant, the Board shall appoint an interim Chair from among its independent Board Members for a term of office extending until the completion of the next annual general meeting of shareholders of the Company (the "**AGM**"). In case of a tie of votes, such interim chair shall have the casting vote.
- (d) Subject to applicable law and the Articles of Association, each year, at its first meeting after the **AGM** and extraordinary general meetings of shareholders (the "**EGM**"), the Board shall constitute itself in accordance with these Organizational Regulations, including by designating:
  - (i) the chair of the NCC from amongst the Board Members that have been elected by shareholders to the NCC;
  - (ii) from amongst its members the chair and the other members of the RAC; and
  - (iii) the chair and members of other Board Committees (if any); and
  - (iv) the Secretary (who does not need to be a Board Member).

- (e) For purposes of these Organizational Regulations the term "independent" shall be interpreted as such term is defined in the Swiss Code of Best Practice for Corporate Governance and shall further mean being independent from any shareholder and its affiliates or group of shareholders acting in concert pursuant to art. 121 of the Swiss Financial Markets Infrastructure Act that hold, in the aggregate, 10% or more of the Company's shares.

### **2.1.2 Meetings, Calling of Meetings and Agenda**

- (a) Meetings of the Board shall be held as often as the business requires, but as a general rule at least four times per year, including:
  - (i) in the first quarter, *inter alia*, to approve the annual report, including the remuneration report and the report on non-financial matters, and the agenda and invitation to the AGM;
  - (ii) immediately after the AGM, *inter alia*, to constitute the Board;
  - (iii) in the third quarter, *inter alia*, to approve the half year financials; and
  - (iv) in the fourth quarter, *inter alia*, to approve the budget for the next financial year.
- (b) Meetings of the Board are convened by the Chair if and when the need arises. A meeting shall also be convened by the Chair whenever requested by a Board Member or the CEO, in writing via e-mail or another form of electronic communication, indicating the reasons, the items to be placed on the agenda and motions. The Chair shall convene the meeting within 14 calendar days upon receipt of such request.
- (c) Notice of meetings shall be given at least five (5) calendar days prior to the meeting (by regular mail or e-mail). In urgent cases (as determined by the Chair in his or her discretion), a meeting may be held on appropriate shorter notice.
- (d) The notice shall specify the place, date and time of the meeting as well as the agenda and the motions and, to the extent possible, the proposed wording of the resolutions so that Board Members may have a reasonable understanding of the business intended to be conducted at the meeting. Together with the notice, the Board Members shall be provided with all information reasonably necessary for them to prepare for the meeting and make an informed decision on the agenda items. If the Chair deems it necessary, supporting materials may be provided later to allow the Board to receive the latest available information. This applies in particular to updates on financial and other relevant data.
- (e) The items on the agenda of the meetings of the Board shall be determined by the Chair in accordance with consultation and recommendations provided by the CEO. Each Board Member is entitled to request that further items be put on the agenda provided that such items are submitted to the Chair no later than three (3) business days before the meeting. In such event, the Chair shall communicate the additional items on the agenda to the other Board Members before the beginning of the meeting.

- (f) If all Board Members are present and agree, deviations from the formal requirements set forth in paragraphs (c), (d) and (e) above are permitted; in particular, decisions can be taken in respect of items that are not listed on the agenda for the meeting. Furthermore, these formal requirements shall not apply if a meeting is only convened in order to record the implementation of a capital increase, including the adoption of the report on the capital increase, and to pass resolutions regarding the amendments of the Articles of Association entailed therewith.
- (g) Board meetings may be held in person, by telephone, or by video conference.
- (h) The Chair, or in his or her absence, a Board Member designated by the attending Board Members, shall chair the meeting.
- (i) In addition to the Board Members, Board meetings shall (except for "non-executive sessions") be attended by the CEO, the chief financial officer ("**CFO**") and the chief corporate officer (the "**CCO**") and, if needed, by other members of the ELT as determined and invited by the Chair. Such attendees shall only have an advisory role and shall attend without voting rights. Further individuals who are not members of the ELT may also attend Board meetings upon invitation by the Chair.

### **2.1.3 Quorum of Attendance, Passing of Resolutions and Minutes**

- (a) In order to pass resolutions, not less than a majority of the Board Members must be present (whether in person, by phone or videoconference). Absent Board Members cannot be represented.
- (b) An attendance quorum shall not be required if the sole purpose of the meeting is to (i) record the implementation of a capital increase, including the adoption of the report on the capital increase, and to pass resolutions regarding the amendments of the Articles of Association entailed therewith, and (ii) approve the execution of a merger agreement in case of a simplified merger pursuant to art. 23 of the Swiss Merger Act.
- (c) The Board shall pass its resolutions with the majority of the votes cast (simple majority). Abstentions count as votes uncast. In case of a tie of votes, the Chair or acting chairperson of the meeting shall have the casting vote.
- (d) Board resolutions may also be passed by written consent to a proposal (including by way of return e-mail, by letter or pdf-document sent by e-mail) provided that no Board Member requests within five (5) days of receipt of the proposed resolution either by phone or e-mail the deliberation to take place in a meeting. Board resolutions by way of written consent require the affirmative vote of the majority of the Board Members.
- (e) Minutes shall be kept of all meetings of the Board. The minutes shall set forth all passed resolutions with the result of vote and reflect in a general manner the considerations which led to the decisions taken, including where applicable, any statements of attendees expressly made "for the record". The minutes shall be signed by the Chair (or, where applicable, such other Board Member who chaired that meeting) and the person keeping the minutes and must be approved by the

Board. Resolutions passed by way of written consent in accordance with paragraph (d) shall be included in, and annexed to, the minutes of the next meeting.

#### **2.1.4 Information and Reporting**

- (a) During Board meetings, each Board Member shall be entitled to request from the other Board Members as well as the members of the ELT present information concerning all affairs of the Company and the Group reasonably necessary to fulfil his fiduciary duties.
- (b) At each meeting, the CEO and the other members of the ELT that are present shall inform the Board about the current course of business and important business developments. In addition, the Board Members shall be informed immediately of extraordinary events by way of circular letter, if necessary, in advance by telephone or e-mail.
- (c) Should a Board Member require information or wish to review documents outside the meetings of the Board, he or she must address his or her request in writing (including by e-mail) to the Chair. To the extent necessary to fulfil his or her duties, each Board Member may request in writing (including by e-mail) that the Chair authorizes the inspection of the books and records of the Company. If the Chair rejects a request for information, hearing or inspection (e.g., because the request would lead to a conflict of interest or is not in the best interest of the Company), the Board shall decide at its next meeting whether to grant such request.

#### **2.1.5 Board self-assessment**

At least annually, the Board shall review its own performance, as well as the performance of each of the Board Committees, and shall periodically consider an external evaluation. Such assessment shall assess the Board's contribution to the development of the Group and seek to determine whether the Board and the Board Committees function effectively and efficiently.

#### **2.1.6 Secretary**

- (a) The Secretary shall prepare the agenda for each Board meeting, keep the Board minutes, and assist the Board and the Chair to coordinate and fulfil their duties and assignments.
- (b) The Secretary is responsible for keeping the Company's official company documents and records.

### **2.2 Powers and Duties of the Board; Delegation to the ELT**

#### **2.2.1 General principles; Delegation**

- (a) The Board constitutes the highest executive body of the Company and the Group and has the ultimate responsibility for directing, supervising and controlling the management of the Company and the Group in accordance with applicable laws. Except as required otherwise by applicable law, the Articles of Association or

these Organizational Regulations, the Board shall have the authority to decide on all corporate matters and to perform all acts which the business purpose of the Company and the Group may entail.

- (b) Notwithstanding any provision to the contrary herein, the Board shall remain responsible for the non-delegable and inalienable duties and powers pursuant to article 716a CO and article 16 et seqq. of the Articles of Association.
- (c) Save to the extent expressly stated otherwise in these Organizational Regulations, the Articles of Association or mandatory law, the Board hereby delegates the executive management and the day-to-day and operational activities of the Company and the Group to the ELT under the leadership of the CEO (see clause 5).
- (d) Subject to mandatory law and the Articles of Association, the Board may delegate further responsibilities to the Board Committees, single Board Members or the ELT from time to time.

### **2.2.2 General non-transferable and inalienable powers and duties of the Board**

The Board shall have the following non-transferable and inalienable powers and duties as set forth by applicable law with respect to the Company and the Group:

- (a) the overall responsibility for overseeing, directing and supervising the management ("*Oberleitung*") and to issue any necessary directives;
- (b) to determine the organization and legal structure of the Company and the Group as well as to adopt, regularly revisit, amend and implement these Organizational Regulations;
- (c) to organize and structure the accounting system, the internal control system (ICS), the financial controls and the financial planning as well as to perform the risk assessment and to determine and amend general policies regarding accounting, financial controlling, financial planning, reporting and internal controls;
- (d) to appoint and remove the members of the ELT (i.e., the CEO and, upon recommendation of the CEO, the appointment and removal of the other members of the ELT) and to determine and grant signatory power on behalf of the Company;
- (e) to provide ultimate supervision of the persons entrusted with the management of the Company, in particular with respect to compliance with laws, the Articles of Association, these Organizational Regulations and further directives of the Company and the Group;
- (f) to prepare the annual report (including the remuneration report and the report on non-financial matters), to prepare for the AGM and EGM (including related proposals of the Board) as well as implementation of related shareholder resolutions;
- (g) to submit a petition for debt restructuring moratorium and notification of the court in the event that the Company is over-indebted;

- (h) to adopt resolutions regarding the subsequent payment of capital with respect to non-fully paid-in shares and regarding the amendments to the Articles of Association entailed thereby;
- (i) to adopt resolutions on the change of the share capital to the extent that such power is vested in the Board, to ascertain changes in the share capital, to prepare the capital increase report, and to adopt the consequential amendments to the Articles of Association (including deletions);
- (j) to examine compliance with the legal requirements regarding the appointment, election and the professional qualifications of the external auditors; and
- (k) to execute agreements pursuant to articles 12, 36 and 70 of the Swiss Federal Act on Merger, Demerger, Transformation and Transfer of Assets dated 3 October 2003;
- (l) to approve any matter, which has to be submitted to the Board according to these Organizational Regulations; and
- (m) to exercise other powers and duties reserved for the Board by applicable law, the Articles of Association or these Organizational Regulations.

### **2.2.3 Strategy, Operation and Finance**

The Board's ultimate responsibility for the strategy, operation and finance of the Company and the Group includes in particular:

- (a) determining the overall business strategy and policy of the Group, taking into account the information, proposals and alternatives presented by the CEO;
- (b) reviewing and approving the annual budget of the Company and the Group as well as the mid-term plan for the Group proposed by the CEO on behalf of the ELT;
- (c) laying down principles for accounting, financial and risk control (including approval of the framework of an internal control system) and approving significant changes to them;
- (d) setting financial objectives and approving, via the budget and financial planning process, the necessary means to achieve these objectives;
- (e) monitoring the Company's solvency and taking measures in case of impending insolvency;
- (f) deciding on the Company or the Group entering into substantial new business areas or exiting from a substantial existing business area, in each case insofar as not covered by the current approved strategic framework;
- (g) approving capital expenditures by the Company or any other Group company in excess of CHF 10m per individual event;

- (h) approving the entering into or termination of any agreements with a value over the term of the contract in excess of CHF 10m per individual item, excluding any agreements in the ordinary course of business and other agreements specifically addressed elsewhere in this clause 2.2;
- (i) approving acquisitions or disposals of assets (including businesses and companies) in M&A transactions by the Company or any other Group company with a value in excess of CHF 20m per individual event;
- (j) approving the disposal of core intellectual property rights by any Group company, including by way of an exclusive license, excluding any impairment of software products in the ordinary course of business;
- (k) the entering into, creating or terminating any joint venture, partnership or similar business association involving an investment commitment by the Group in excess of CHF 10m per individual event;
- (l) incurring new financial indebtedness (i) in excess of CHF 20m per year by the Group and/or (ii) resulting in an aggregate financial indebtedness of the Group in excess of CHF 20m or any further increase beyond that threshold;
- (m) approving the issuance of securities or other capital market transactions;
- (n) to the extent not covered by 2.2.3(l), granting of guarantees, suretyships, liens, performance bonds and pledges and other types of charge or security in excess of (i) CHF 10m per individual case by the Company or any other Group company and/or (ii) resulting in outstanding guarantees, suretyships, liens, performance bonds and pledges and other types of charge or security in excess of CHF 10m in aggregate for the Group, but excluding intercompany transactions as well as charges and security arising in the ordinary course of business, mandatorily arising and subsisting by operation of law, or customarily granted pursuant to the general terms and conditions of banks in relation to bank accounts;
- (o) initiating, settling or otherwise terminating any litigation or other legal or administrative proceedings with an amount in dispute or settlement value in excess of CHF 10m per individual event or otherwise prejudicial or material to the Group's business or reputation;
- (p) approving all matters and business decisions where such decisions exceed the authority delegated by the Board to the Board Committees, the CEO or the ELT;
- (q) reviewing and approving the annual and interim financial statements of the Group and the annual statutory financial statements of the Company; and
- (r) reviewing and approving the annual report (including any proposed dividend), the remuneration report and the report on non-financial matters prior to its submission to the AGM.

## 2.2.4 Organization and Remuneration

With respect to the organization of the Company and the Group as a whole, the Board is in particular responsible for:

- (a) approving and regularly reviewing the governance principles and the management structures as set out in these Organizational Regulations (including the Organizational Chart in [Annex 1](#) and the Authority Levels in [Annex 2](#));
- (b) approving and regularly reviewing internal regulations (including these Organizational Regulations and the Committee Charters) and directives;
- (c) appointing and removing the Board Committees (except for the NCC) as well as the CEO, the other members of the ELT and reviewing their performance in meeting agreed goals and objectives and compliance with applicable laws, rules and regulations;
- (d) deciding on the individual and the total amount of fixed and variable compensation payable to the Board Members and of the ELT and approve the remuneration policy (including any related short- and long-term incentive plans) of the Company and the Group, taking into account the respective recommendations of the NCC;
- (e) proposing for election, re-election or removal for cause (*aus wichtigen Gründen*) by the general meeting, the external auditors as recommended by the RAC; and
- (f) approving (without the participation of the parties concerned) transactions between the Company and/or Subsidiaries and Board Members; members the ELT or shareholders controlling the Company or parties related to them, it being understood that they must be carried out at arm's length (*Abschluss zu Drittbedingungen*), must be in the interest of the Company or the Subsidiary and must be disclosed to the Board.

## 2.2.5 Further responsibilities

Further details of the authorities and responsibilities of the Board may be set out in the Authority Chart in [Annex 2](#).

## 2.3 Compensation

The type of compensation of the Board and of the ELT and the amount thereof are determined in accordance with the Articles of Association of the Company and the applicable legal provisions.

## 3. CHAIR OF THE BOARD

- (a) The Chair has the following powers and duties:
  - (i) to prepare, organize, convene and chair the meetings of the Board, to cast the decisive vote in case of a tie in a meeting of the Board and, together with the person keeping the minutes (*i.e.*, the Secretary), to sign the minutes of the deliberations and resolutions of the Board;

- (ii) to prepare, organize, convene and chair the AGM and EGM;
  - (iii) to supervise compliance with and the implementation of the resolutions decided by the Board;
  - (iv) to handle information requests from other Board Members in accordance with section 2.1.4 of these Organizational Regulations;
  - (v) to immediately inform the other Board Members of material extraordinary events involving the Company or the Group;
  - (vi) to ensure and monitor that the Board Committees meet regularly, function efficiently and report adequately to the Chair on a current basis about all important strategic issues, transactions and the business situation, development and important organizational changes within the Company and the Group, and to coordinate, together with the Board Committee's chairpersons, the work of all Board Committees;
  - (vii) to report to the Board the information received from the Board Committees;
  - (viii) together with the CEO, to ensure effective communication with shareholders and with stakeholders including government officials, regulators and public organizations;
  - (ix) to establish and keep a close working relationship with the CEO and the other members of the ELT outside of Board meetings and to facilitate a constructive relationship between the Board, the CEO, and the other Board Committee members;
  - (x) to call upon third parties as advisors in meetings of the Board; and
  - (xi) to represent the Board internally and externally.
- (b) Further provisions regarding the authorities and responsibilities of the Chair may be set out in the Authority Chart in [Annex 2](#); provided that they do not conflict with these Organizational Regulations or the Articles of Association.

#### **4. BOARD COMMITTEES**

##### **4.1 General**

- (a) The Board shall have the following permanent Board Committees:
  - (i) Nomination and Compensation Committee (NCC); and
  - (ii) Risk and Audit Committee (RAC).
- (b) The Board may also appoint expert committees to perform special tasks within the scope of its powers and duties and may establish additional *ad-hoc* committees to deal with specific issues, if necessary.

- (c) The Board Committees shall be authorized to conduct, or request to be conducted, investigations into all matters within their areas of responsibility. Each Board Committee shall have the resources and authority necessary to discharge its duties and responsibilities, including authority to engage independent professional advisors, subject matter experts and counsel, which shall be provided by the Company.
- (d) The members of the Board Committees can be dismissed by the Board at any time. For the members of the NCC article 726 para. 2 CO applies.
- (e) The Board Committees shall meet upon invitation of their chair as often as the business of the Company requires, usually before an ordinary meeting of the Board takes place.
- (f) Unless specifically stated otherwise, the organizational rules applicable to Board meetings, resolutions and information rights set forth in clause 2.1.2 (*Meetings, Calling of Meetings and Agenda*), 2.1.3 (*Quorum of Attendance, Passing of Resolutions and Minutes*), and 2.1.4 (*Information and Reporting*) apply by analogy to meetings of the Board Committees.
- (g) Each Board Committee shall annually:
  - (i) review its own performance and assess whether it is functioning effectively and efficiently;
  - (ii) review and reassess the adequacy of the provisions applicable to it; and
  - (iii) take, or propose the Board to take, the appropriate measures to cure any deficiencies detected and to implement possible improvements.

#### **4.2 Risk and Audit Committee (RAC)**

- (a) The RAC shall consist of at least three (3) non-executive Board Members appointed by the Board. Two members (including the chair) shall be independent. The chair of the RAC shall have the casting vote. All members of the RAC, including its chairperson, shall have the necessary qualifications and skills, be experienced in financial and accounting matters and keep themselves up to date regarding risk management best practices.
- (b) The RAC shall support the Board in its non-transferable duty to provide overall supervision and financial control (as specified by applicable law, the Articles of Association and these Organizational Regulations), by forming an independent opinion on the organization and functioning of the Group's internal and external control system and the matters involving financial and risk management aspects of governance of the Company and the Group.
- (c) The powers, duties and responsibilities as well as the organizational requirements of the RAC are set out in the RAC Charter, which forms an integral part of these Organizational Regulations.

#### **4.3 Nomination and Compensation Committee (NCC)**

- (a) The NCC consists of four (4) non-executive Board Members. Two members (including the chair) shall be independent. The chair of the NCC shall have the casting vote. The members of the NCC are elected annually and individually by the AGM for a term of office ending at the conclusion of the next AGM. One member of the NCC will be appointed as chair of the NCC by the Board in accordance with clause 2.1.1(d)(i) above.
- (b) Each member of the NCC shall have the necessary qualifications, skills, experience and time in order to be able to effectively fulfil its duties as member of the NCC.
- (c) The purpose of the NCC is to support the Board in Remuneration (as defined in the NCC Charter), succession, nomination and corporate governance matters by exercising the duties assigned to it under the Articles of Association, these Organizational Regulations, the NCC Charter and applicable laws and regulations.
- (d) The powers, duties and responsibilities as well as the organizational requirements of the NCC are set out in the NCC Charter, which forms an integral part of these Organizational Regulations.

#### **5. ELT**

##### **5.1 Constitution of the ELT**

- (a) The ELT shall consist at least of the CEO, the CFO, the chief operating officer (the "COO"), the CCO and the managing directors of the business units Real Estate, Automotive and General Marketplaces and such other officers as may be determined by the Board, in consultation with the CEO, from time to time.
- (b) All members of the ELT are appointed and removed by the Board in consultation with the CEO (except in case of the appointment or removal of the CEO).
- (c) The ELT shall be chaired by the CEO.

##### **5.2 Role of the ELT**

- (a) The ELT has a dual function in the management of the Group:
  - (i) on the one hand, under the leadership of the CEO it is responsible for the day-to-day business of the Company to the extent not reserved to the Board; and
  - (ii) on the other hand, it is responsible for the operational business of the whole Group as well as of each individual site and Subsidiary to the extent that the respective competences are, pursuant to these Organizational Regulations, not reserved to the Board or are, by law, reserved to the boards of directors of the Subsidiaries.

- (b) Under the leadership of the CEO, the ELT is responsible to ensure the execution of the decisions of the Board and to implement the strategy of the Group and in accordance with applicable law, the Articles of Association, these Organizational Regulations and the resolutions of the AGM / EGM.

### **5.3 Powers and Duties; Delegation**

- (a) Save to the extent expressly stated otherwise in these Organizational Regulations, the Articles of Association or mandatory law, the responsibility and authority necessary or appropriate to carry out the day-to-day and operational activities of the Company and the Group as a whole is hereby delegated to fullest extent permitted by applicable law to the ELT under the leadership of the CEO.
- (b) The members of the ELT have the power and authority to conduct the executive management and the operational and day-to-day business of the Company and the Group under the leadership of the CEO.
- (c) The members of the ELT shall have the powers and duties delegated to them by the CEO.
- (d) Further details of the authorities and responsibilities of the ELT may be set out in the Authority Chart in Annex 2, provided that they do not conflict with the Articles of Association or these Organizational Regulations.
- (e) Each member of the ELT shall inform the CEO in the meetings of the ELT about the course and development of the business and the most important events regarding the Company and the Group. Outside of the meetings of the ELT, each member of the ELT reports immediately any extraordinary event and any change within the Company and the Group to the CEO.
- (f) The CEO shall inform the members of the ELT on relevant, material new developments, events and policies with respect to the Company and the Group.

### **5.4 Meetings, Resolutions and Minutes**

- (a) The ELT shall meet on a regular basis as determined by the CEO, but at least six times per year for an ordinary meeting. Extraordinary meetings of the ELT are called by the CEO as required or held at the request of a member of the ELT. The CEO sets the agenda.
- (b) The resolutions of the ELT are taken by the majority of the members of the ELT present. The CEO has the power to over-rule any ELT resolution.
- (c) The ELT shall take note on a regular basis of the reports of the CFO regarding the financial situation of the Company and the Group as well as of the other members' reports in the meetings of the ELT.
- (d) Minutes shall be kept of the outcomes of the meetings of the ELT. The minutes are signed by the CEO and the minute keeper and shall be available to the Board.

## **5.5 CEO**

### **5.5.1 General**

- (a) The CEO is the highest executive officer of the Group and has responsibility and accountability for the management and performance of the Company and the Group. The ELT acts under his or her leadership.
- (b) The CEO is appointed and removed by the Board upon recommendation of the NCC.

### **5.5.2 Powers and Duties**

- (a) The CEO shall have the following powers and duties with respect to the Company and the Group as a whole:
  - (i) leading, managing, supervising and coordinating the ELT. In this respect, the CEO particularly sets the business and corporate agenda, ensures high quality and timely decision making, and controls implementation of decisions taken;
  - (ii) managing, supervising, and coordinating the day-to-day business of the Company and the Group;
  - (iii) implementing the strategy of the Company and the Group and the decisions taken by the Board and the Board Committees, including by establishing the operating system required to achieve such strategic objectives;
  - (iv) monitoring and assessing progress against the Company's and the Group's targets, budget and business plans;
  - (v) providing all information and documents necessary to the Board;
  - (vi) preparing and submitting to the Board for approval the matters that are subject to the Board's approval according to applicable law, the Articles of Associations or these Organizational Regulations;
  - (vii) determining the communication policy of the Company and the Group and representing, or directing the representation of, the Company and the Group towards its shareholders and third parties. In this connection the CEO, together with the Chair, is responsible for (i) defining and maintaining the Group's reputation, image, philosophy and values, and (ii) representing the Company and the Group in contacts with shareholders, investors, media and the general public. The CEO serves as internal spokesperson for corporate messages;
  - (viii) recommending to the Board and to the NCC candidates for the nomination as members of the ELT (other than the CEO);
  - (ix) recommending to the Board and to the NCC the removal of members of the ELT; and

- (x) organizing the ELT and preparing, convening and chairing the meetings of the ELT.
- (b) The CEO, in collaboration with the CCO, and with the support of the Director Legal & Compliance, the Director Investor Relations and Head of Corporate Communications shall be responsible for corporate communications and investor relations, including on an ad hoc basis, for the publication of price-sensitive information and for all other reporting required pursuant to Swiss law (including the Financial Market Infrastructure Act (*Finanzmarktinfrastrukturgesetz*) and the SIX Listing Rules and implementing regulations). Further details regarding the compliance with the foregoing reporting obligations are set out in a separate policy.
- (c) Further details of the authorities and responsibilities of the CEO may be set out in the Authority Chart in Annex 2. In addition, the Board may from time to time delegate further powers and responsibilities to the CEO.

### **5.5.3 Relationship of the CEO with ELT and information of the Board**

- (a) The CEO may involve the ELT or members of it, in his or her discretion, in all relevant matters and resolutions pertaining to his powers and duties. Subject to these Organizational Regulations and applicable law, he or she shall be entitled to delegate some of his or her duties to other members of the ELT, as well as to other members of management of the Group or to third parties, it being understood that the CEO remains overall responsible for the duties and competencies delegated to him or her by the Board.
- (b) The CEO shall regularly inform the Board at its meetings on the current course of business and all major business matters of the Company and the Group, including anticipated opportunities and risks. Extraordinary matters including significant unanticipated developments shall immediately be reported to the Chair.

### **5.6 CFO**

- (a) Subject to the inalienable and non-transferable powers of the Board, and in cooperation with the CEO, the CFO shall be responsible for Accounting (financial accounting, finance, debtors, creditors); Corporate Treasury; Group Accounting (group and segment reporting, group consolidation); Tax, Financial Planning & Analysis (Management Reporting, Planning, Financial Analysis); Group Finance (Enterprise Risk Management, M&A, Procurement, Insurance) and ICS Documentation.
- (b) In particular, subject to the inalienable and non-transferable powers of the Board, in cooperation with the CEO, the CFO:
  - (i) defines and implements the finance strategy of the Group;
  - (ii) monitors financial performance against targets, reports the results to the Board and endorses these reports in all material respects as to their completeness, reliability and accuracy;
  - (iii) has responsibility for ensuring good financial governance and as such:

- (1) oversees all financial planning, budgeting (short- and mid-term), reporting and risk management activities;
  - (2) ensures the implementation of systems and procedures to seek to ensure compliance with regulatory requirements for financial information, reporting, disclosure requirements and internal control over financial reporting;
  - (3) leads global initiatives to improve performance and/or compliance in accounting, finance & controlling, tax and risk management;
  - (4) assists the RAC in the effective execution of its functions;
  - (5) oversees cash flow and cash flow forecasting to ensure the liquidity and solvency of the Group, oversees and manages all financial risk exposures of the organization, provides and facilitates appropriate funding in order to realize the Group's business strategy and minimize financing costs and initiates appropriate strategies to enhance cash positions; and
  - (6) maintains the relationship of the Group with its financing and corporate banks and monitors compliance with related reporting and other duties (including maintenance of related covenants).
- (c) In addition, the CFO has the following duties:
- (i) regarding taxes, is responsible for the establishment of the Group's management of tax risks and tax compliance;
  - (ii) monitors and leads capital budgeting process and the capital expenditures approval process;
  - (iii) is responsible for compliance with applicable accounting rules (*i.e.*, IFRS and CO);
  - (iv) maintains internal control safeguards and coordinates the external audit activities; and
  - (v) supports the CEO in the oversight of the business units and review of business performance, capital expenditure requests, large projects and other operational issues.
- (d) In addition to his or her other duties as member of the ELT, the CFO is, in particular, responsible for the creation of transparency in respect of the financial development, events, prospects and risks of the Group. He or she ensures efficient planning and supervision of the business activities of the Group through a transparent information system and is tasked to ensure that any deviations from targets are identified early on, that the CEO and the Board are informed in time and that correcting measures are being taken.

- (e) He or she proposes measures to improve performance and procedures related to financial reporting and ensures compliance with applicable financial regulations, accounting standards, Group financial policies, as well as the instructions of the Board concerning financial matters. In doing so, he or she has a direct responsibility towards and reports directly to the Board and the internal and external auditors while concurrently informing the CEO.

## **5.7 Other Members of the ELT**

The detailed responsibilities of the other members of the ELT (*i.e.*, other than the CEO and CFO as described in these Organizational Regulations) shall be determined by the Board in consultation with the CEO.

## **6. EXECUTIVE BODIES OF THE SUBSIDIARIES**

- (a) The responsibilities of the bodies of the Subsidiaries are limited to the non-transferable legal duties which shall be exercised, to the extent legally permissible, in the overall interests of the Group.
- (b) As far as legally permissible, the supervisory bodies (*i.e.*, board, supervisory board etc.) of the Subsidiaries shall be staffed with members of the operational management of the Group. As far as possible and useful as well as legally permissible, the principle of separation of the supervisory and executing functions shall thereby be observed.
- (c) The supervisory bodies of the Subsidiaries shall be as small as legally permissible and operationally useful.

## **7. COMPLIANCE**

### **7.1 Compliance**

- (a) The Board shall designate the Director Legal & Compliance or another person as the Group compliance officer ("**Group Compliance Officer**") who is responsible to develop and maintain compliance policies, promote a culture of responsibility, identify remediation needs, and provide training, and take other steps to assist the Group in meeting its legal, regulatory and ethical obligations.
- (b) In order to maintain his/her independence, the Group Compliance Officer is subordinated to the chair of the RAC. The Group Compliance Officer reports to the RAC and the ELT or if there exists a significant compliance or risk issue that involves or implicates a member of the ELT which the Group Compliance Officer believes cannot be or has not been appropriately addressed by, or directly implicates, to the CEO. In the performance of his duties, the Group Compliance Officer is accountable only to the Board.

## **8. OTHER PROVISIONS**

### **8.1 Signatory Power**

- (a) If not determined otherwise by the Board, all Board Members and members of the ELT and any other individuals empowered with the representation of the Company shall have joint signatory power by two. Additional persons authorized to sign on behalf of the Company shall be appointed by the Board.
- (b) The Board has the power to issue signatory authority policies and rules throughout the Group, subject to any local requirements applicable to the respective Subsidiaries.

### **8.2 Confidentiality, Return of Documents**

- (a) The Board Members and the members of the ELT as well as all other bodies and employees of the Group shall be obliged to keep confidential towards third parties all transactions and other business activities or facts about the Company, its Subsidiaries, other Group companies and its parent company and its shareholders of which they obtain knowledge during the exercise of their professional activities. This duty of confidentiality shall survive the termination of employment of the above-named persons with the Company.
- (b) Upon termination of their employment with the Company, they shall return all files and documents of the Company.
- (c) Board Members may communicate publicly (*e.g.*, through lectures, publications, social media) information related to the Company's affairs only in a manner consistent with agreed Company positions and policies and after coordination with the Chair. If a Board Member comments on other matters in public, the comments should be clearly identified as representing the personal view of the individual. Any views attributed publicly to the Board or the Company should be cleared in advance, preferably with the full Board, but at least with the Chair.

### **8.3 Conflict of Interest**

- (a) The Board Members and the members of the ELT shall arrange their personal and business affairs so as to avoid, as much as possible, a conflict of interest.
- (b) Furthermore, each Board Member and each member of the ELT shall disclose to the Chair and the CEO, respectively, any conflict of interest arising or relating to any matter to be discussed at a meeting, as soon as the Board Member or member of the ELT becomes aware of its potential existence. The Board Member should neither conclude any investment or other transactions or accept any benefits that may jeopardise their independent safe-guarding of the Company's interests.
- (c) The Chair and the CEO, respectively, shall decide upon appropriate and commensurate measures to avoid any interference of such conflict of interests with the decision-making of the Company. In the event of doubt, the Chair and the CEO, respectively, shall request the respective corporate body (under exclusion

of the members who are subject to the potential conflict of interest) to determine whether a conflict of interest exists and to decide upon appropriate measures.

- (d) As a rule, subject to exceptional circumstances in which the best interests of the Company dictate otherwise, in case of a disclosed conflict of interest a two-stage voting regarding the matter at stake is to be held, first among all Board Members or all members of the ELT (as the case may be) and then again without the Board Member or member of the ELT (as the case may be) subject to the conflict of interest. The person with a conflict shall have the right to, or may be required by the Chair and the CEO, respectively, to provide a statement of his or her view of the matter.
- (e) In case of a continuing conflict of interest, the Board or the CEO shall decide whether the Board Member or member of the ELT (as the case may be) subject to the conflict of interest should be asked to resign or should not be nominated for re-election (as the case may be).

#### **8.4 Other offices or investments**

- (a) Any Board Member and any member of the ELT shall obtain the written consent of the Chair and the Chair himself/herself, as applicable, the written consent of the chair of the NCC prior to:
  - (i) accepting (i) any board memberships of publicly listed companies and, in the case of members of the ELT, any listed and non-listed companies, or (ii) any major external appointments. If a Board Member has been qualified by the Board as independent or non-executive, the agreement of the Chair should also be sought before accepting additional commitments that might conflict with that qualification; or
  - (ii) accepting any board memberships or other role with, or making or holding any investment in, a company or other entity which is or is about to be in competition with the Group, except for investments in a scheme or arrangement (including collective investment funds or investment companies) where the assets of the scheme or arrangement include a multitude of assets and are invested at the discretion of a third party.
- (b) Provided, however, that for any board membership or other role with a company forming part of a group of companies that is not, and is not expected to be, in competition with the Group, and where the individual already holds a mandate with another company within the same group as of the date of these Organizational Regulations, only a duty to notify the Chair shall apply.
- (c) In addition, any Board Member and any member of the ELT shall inform the Chair before accepting any membership of boards of directors or other significant commitments involving affiliation with other businesses or governmental units. Changes to such board memberships or significant commitments shall be reported as well.
- (d) The approval and information requirements for members of the ELT shall be further set out in their employment agreements.

- (e) In any case, each Board Member and each member of the ELT shall comply with the requirements set forth in article 23 of the Articles of Association regarding permitted additional activities.

**8.5 Code of Conduct and other Internal Policies.**

- (a) The Board shall adopt and maintain a Code of Conduct.
- (b) The Board shall adopt internal policies to ensure compliance by the Group and its officers and employees with the reporting duties as well as with insider and other market behavior rules applicable in connection with the listing of the Company's shares on SIX Swiss Exchange.

**8.6 Business Year**

The business year of the Company starts on 1 January and ends on 31 December.

**9. FINAL PROVISIONS**

**9.1 Entry into Force**

These Organizational Regulations shall enter into force on the date of adoption by the Board.

**9.2 Revisions and Amendments**

As a general rule, these Organizational Regulations shall be reviewed and, if necessary, amended every two years at the first meeting of the Board following the AGM. Changes to these Organizational Regulations require the approval of at least two-thirds of the Board Members present at the respective Board meeting.

On behalf of the Board:

Chair

Secretary

\_\_\_\_\_

\_\_\_\_\_

Annexes:

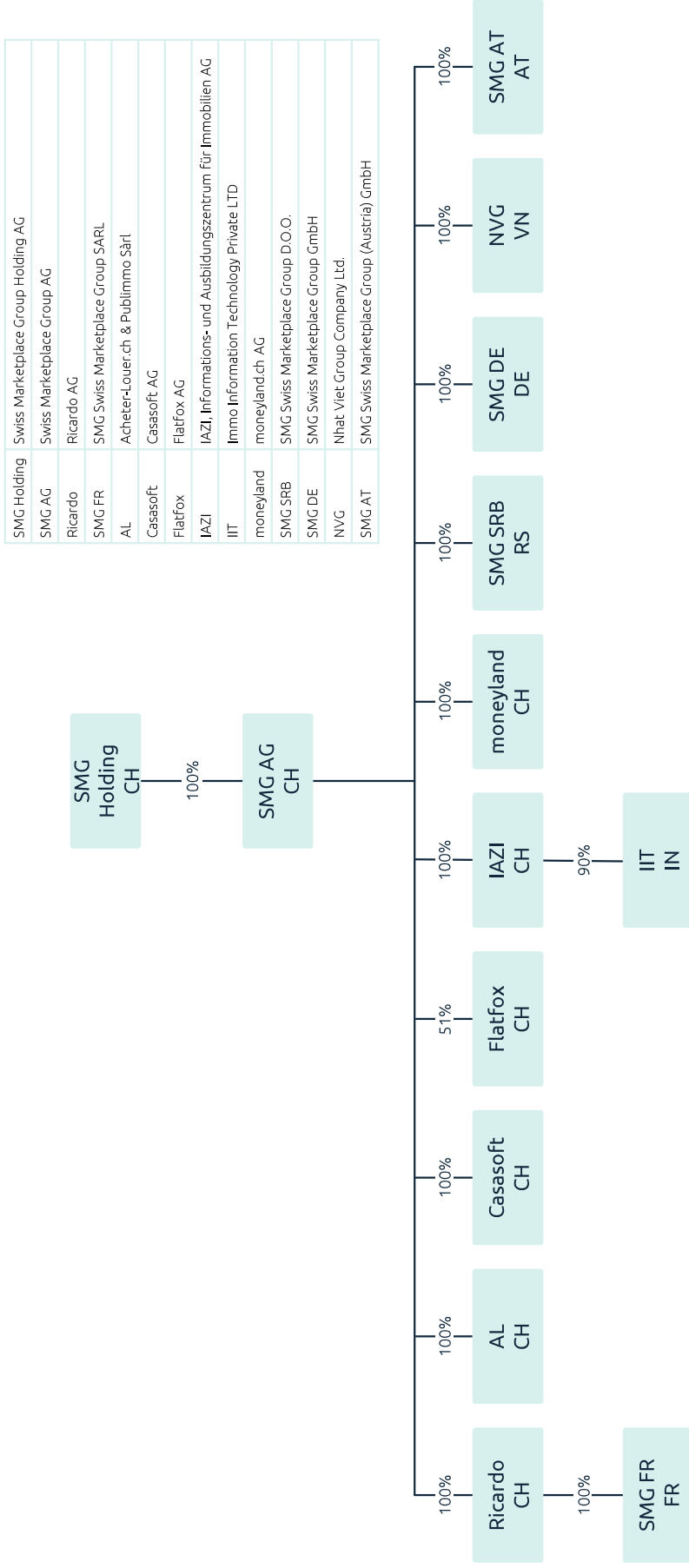
Annex 1: Organizational Structure of the Group (Chart)

Annex 2: Authority Chart

Annex 3: Nomination and Compensation Committee Charter

Annex 4: Risk and Audit Committee Charter

## Annex 1: Organizational Structure of the Group (Chart)



**Annex 2: Authority Levels for SMG Swiss Marketplace Group Holding AG**

These Authority Levels have been approved by the Board of Directors of SMG Swiss Marketplace Group Holding AG in accordance with clause 1.2(b) of the Organizational Regulations of SMG Swiss Marketplace Group Holding AG.

**Definitions:**

<b>A</b>	Approval
<b>AGM/EGM</b>	Annual (extraordinary) general shareholders' meeting
<b>RAC</b>	Risk and Audit Committee
<b>BoD</b>	Board of Directors of SMG Swiss Marketplace Group Holding AG
<b>CEO</b>	Chief Executive Officer
<b>CFO</b>	Chief Financial Officer
<b>ELT</b>	Executive Leadership Team of SMG Swiss Marketplace Group Holding AG
<b>Group</b>	SMG Swiss Marketplace Group Holding AG together with its subsidiaries
<b>OrgRegs</b>	Organizational regulations of SMG Swiss Marketplace Group Holding AG
<b>P</b>	Proposal
<b>NCC</b>	Nomination and Compensation Committee
<b>R</b>	Recommendation

The below table specifies certain key approval authorities of the BoD and the ELT as delegated pursuant to the Articles of Association and the Organizational Regulations. In addition, see the specific authority levels in the Organizational Regulations, in particular clauses 2.2.3 and 2.2.4 thereof.

The ELT under the leadership of the CEO is authorized to further specify powers and authorities for all lower management levels as long as it is consistent with these Authority Levels.

	Authorization Process					
Area of Decision Power	BoD	Chair/ BoD Commit- tees	CEO	ELT <sup>1</sup>	AGM/EGM	Remarks*
<b>Organizational Structure</b>						
Articles of Association	P				A	To be submitted to AGM / EGM for approval
Organizational Regulations	A					
Committee Charters	A	P: NCC / RAC				
Creation of new committees of the Board	A					
<b>General non-transferable and inalienable duties of the Board (Art. 2.2.2 OrgRegs)</b>						
See all matters under Art. 2.2.2 OrgRegs	A				A	
<b>Strategy, Operation and Finance (Art. 2.2.3 OrgRegs)</b>						
Overall business strategy and policy of the Group	A		P			
Annual budget, and business plans	A	R: RAC	P*			On behalf of ELT
Significant changes to principles for accounting, financial and risk control	A	R: RAC	P*			In consultation with CFO
Financial objectives and means to achieve them	A	R: RAC	P*			In consultation with CFO
Measures in case of impending insolvency	A	R: RAC				In consultation with CFO

<sup>1</sup> If no specific member of the ELT is mentioned, entire ELT must decide, otherwise the person mentioned (in each case subject to the CEO's power to overrule the ELT). Where the P lies with the CEO this includes, where practicable, consultation with the ELT.

	Authorization Process					
Area of Decision Power	BoD	Chair/ BoD Commit- tees	CEO	ELT <sup>1</sup>	AGM/EGM	Remarks*
Entering into substantial new business areas or exiting from a substantial existing business area	A*		P			Insofar as not covered by current approved strategic framework
Capital expenditures	A*	R: RAC	P*			In consultation with CFO  in excess of CHF 10m per individual event
Entering into or termination of any agreements with value over the term of the contract in excess of CHF 10m per individual item.	A*		P*			In consultation with CFO  excluding any agreements in the ordinary course of business and other agreements specifically addressed elsewhere in the OrgRegs

	Authorization Process					
Area of Decision Power	BoD	Chair/ BoD Commit- tees	CEO	ELT <sup>1</sup>	AGM/EGM	Remarks*
Acquisitions or disposals in M&A transactions of assets, including businesses and companies	A*		P			with a value in excess of CHF 20m per individual event
Disposals of core intellectual property rights, including by way of exclusive license	A		P			excluding any impairment of software products in the ordinary course of business
Entering into, creating or terminating any joint venture, partnership or similar business association involving an investment commitment by the Group	A*		P			in excess of CHF 10m per individual event

	Authorization Process					
Area of Decision Power	BoD	Chair/ BoD Commit- tees	CEO	ELT <sup>1</sup>	AGM/EGM	Remarks*
Incurring new financial indebtedness	A*		P*			In consultation with CFO  with a value (i) in excess of CHF 20m per year by the Group and/or (ii) resulting in an aggregate financial indebtedness of the Group in excess of CHF 20m or any further increase beyond that threshold
Issuance of securities or other capital market transactions	A*		P*			In consultation with CFO

	Authorization Process					
Area of Decision Power	BoD	Chair/ BoD Commit- tees	CEO	ELT <sup>1</sup>	AGM/EGM	Remarks*
Guarantees, suretyships, liens, performance bonds and pledges and other types of charge or security in excess of (i) CHF 10m per individual case by the Company or any other Group company and/or (ii) resulting in outstanding guarantees, suretyships, liens, performance bonds and pledges and other types of charge or security in excess of CHF 10m in aggregate for the Group	A*		P*			To the extent not covered by Art. 2.2.3(l) OrgRegs  Excluding inter-company transactions as well as charges and security arising in the ordinary course of business, mandatorily arising and subsisting by operation of law, or customarily granted pursuant to the general terms and conditions of banks in relation to bank accounts
All matters and business decisions exceeding the authority delegated by the Board to the Board Committees, the CEO or the Executive Leadership Team	A					
Annual and interim financial statements of the Group and statutory financial statements of the Company	A	R: RAC	P*			In consultation with the CFO
Annual report (including any proposed dividend), remuneration report and the report on non-financial matters	A*	R: RAC	P*			In consultation with the CFO, and with the CCO only in relation to the remuneration report

	Authorization Process					
Area of Decision Power	BoD	Chair/ BoD Commit- tees	CEO	ELT <sup>1</sup>	AGM/EGM	Remarks*
<b>Organization and Remuneration (Art. 2.2.4 OrgRegs)</b>						
Governance principles and management structures	A	R: NCC				
Internal regulations and directives	A					
Appointment and removal of:  – Board Committees (except Compensation Committee*)  – CEO  – CFO  – Other ELT members	A  A  A  A	R: NCC		P (with Chair of BoD)		*to be submitted to general shareholders' meeting for approval
Individual and total amount of fixed and variable compensation payable to the Board Members and ELT.  Approve the remuneration policy (including any related short and long term incentive plans) of the Company and the Group	P          A	R: NCC			A	
Election, re-election or removal of external auditors	P	R: RAC			A	

	Authorization Process					
Area of Decision Power	BoD	Chair/ BoD Commit- tees	CEO	ELT <sup>1</sup>	AGM/EGM	Remarks*
Transactions between the Company and/or subsidiaries and Board Members or members of ELT	A					
<b>Litigation</b>						
Initiating, settling or otherwise terminating any litigation or other legal or administrative proceedings with an amount in dispute or settlement value in excess of CHF 10m per individual event or otherwise prejudicial or material to the Group's business or reputation	A		P			
<b>Other</b>						
Finance strategy of the Group (Art. 5.6(b)(i) OrgRegs)				A: CFO		
Designation of Group Compliance Officer (Art. 7.1(a) OrgRegs)	A					

**Annex 3 to the Organizational Regulations**

**CHARTER**

**OF**

**THE NOMINATION AND COMPENSATION COMMITTEE (NCC)**

**OF**

**THE BOARD OF SMG Swiss Marketplace Group Holding AG**

**10 September 2025**

**1. BASIS AND DEFINITIONS**

- (a) This charter (the "**Charter**") of the Nomination and Compensation Committee (the "**NCC**") has been adopted as set forth in clause 1.2(b) of the organizational regulations of the Board of 10 September 2025 (the "**Organizational Regulations**").
- (b) Unless defined otherwise herein, capitalized terms have the same meaning as in the Organizational Regulations. In this Charter, the following capitalized terms have the following meaning:

Covered Persons	Current and former Board Members, the CEO, members of the Executive Leadership Team (ELT), persons closely associated with them and other employees whom the NCC deems appropriate to cover in light of its powers and duties under this Charter.
Related Matters	<ul style="list-style-type: none"> <li>• Remuneration principles strategy and policy, including structure, instruments, funding, allocations, and pay-outs;</li> <li>• Contracts, mandates, loans and other agreements with Covered Persons;</li> <li>• Policies for business and non-business travel, entertainment and other expenses of Covered Persons, including any travel or other benefits for family or companions;</li> <li>• Remuneration governance, including appropriate processes, controls and reporting, and the alignment of Remuneration with performance, behavior and compliance; and</li> <li>• Compliance by Covered Persons with the policies, rules and guidance relating to Remuneration.</li> </ul>
Remuneration	Any type of remuneration or benefits, including salaries, fees, entitlements, daily and other allowances, bonuses, pensions, sign-on payments, termination payments, special payments, and fringe benefits, whether past, current or future.

**2. PURPOSE**

- (a) The purpose of the NCC is to support the Board in relation to Remuneration, succession, nomination and corporate governance matters by exercising the duties assigned to it under the Articles of Association, the Organization Regulations, this Charter and applicable laws and regulations.

- (b) In particular, the NCC shall support the Board in (i) establishing and reviewing the compensation strategy of the Group, (ii) preparing the proposals to the general meeting regarding the compensation of the Board Members and member of the Executive Leadership Team, (iii) the succession planning for and nomination of Board Members and members of the Executive Leadership Team, (iv) the corporate governance of the Company and the Group and (v) performing such other duties as set forth in the Articles of Association, the Organizational Regulations and this Charter.
- (c) In carrying out its duties under this Charter, the NCC shall be guided by the principle that the Company's remuneration system shall be designed and operated to:
  - (i) be consistent with sound financial, performance management, compliance, and governance principles, as well as applicable laws and regulations; and
  - (ii) attract, motivate and retain world-class talent.

### **3. COMPOSITION**

- (a) The NCC consists of four (4) non-executive Board Members. Two members (including the chair) shall be independent. The members of the NCC are elected annually and individually by the AGM for a term of office ending at the conclusion of the next AGM. One member of the NCC will be appointed as chair of the NCC by the Board in accordance with clause 2.1.1(d)(i) of the Organizational Regulations.
- (b) The chair of the NCC shall have the casting vote.
- (c) Each member of the NCC shall have the necessary qualifications, skills, experience and time in order to be able to effectively fulfil its duties as member of the NCC.

### **4. AUTHORITY AND REPORTING**

- (a) In discharging its responsibilities, the NCC shall have unrestricted access to the members of the Executive Leadership Team and employees, to the Company's and the Group's books, records, data, reports and any relevant information it considers necessary to discharge its duties. If access to requested documents is denied due to legal or confidentiality reasons, the NCC will follow a prescribed, Board approved mechanism for resolution of the matter.
- (b) The NCC is authorised to retain the services of independent counsel and other advisers as deemed appropriate, to request full and detailed information for any party within the Group or from the external auditor, and to conduct or authorize investigations (including inspection of any relevant documents) into any matters within the scope of its duties.

- (c) The NCC shall regularly report to the Board on its proposals, assessments and findings and it shall recommend appropriate actions enabling the Board to make the relevant decisions. Important findings from NCC's activities that are urgent and should be known by the Chair shall immediately be reported to him/her by the chairperson of the NCC.

## **5. DUTIES AND RESPONSIBILITIES**

- (a) The NCC shall have the following duties in accordance with the Articles of Association:
  - (i) prepare and periodically review the Group's compensation policy, compensation strategy and principles and the performance criteria related to compensation and periodical review of their implementation as well as submission of proposals and recommendations to the Board;
  - (ii) make proposals to the Board regarding the principles and structure of the compensation plans for the Executive Leadership Team;
  - (iii) support the Board in preparing the proposals to the AGM regarding the approval of the maximum aggregate compensation of the Board as well as the maximum aggregate compensation of the Executive Leadership Team;
  - (iv) submission of the compensation report to the Board for approval;
  - (v) inform the Board about policies, programs and key decisions as well as comparisons of compensation levels at key competitors;
  - (vi) regularly report to the Board on the recommendations and deliberations of the NCC; and
  - (vii) further duties and responsibilities as provided for in the Articles of Association.
- (b) The NCC shall have the following duties with respect to succession and nomination planning matters regarding the Board:
  - (i) assure a long-term planning to facilitate appropriate appointments to the Board;
  - (ii) review the composition, membership qualifications and size of the Board to ensure appropriate expertise, diversity and independence of the Board, and make recommendations to the Board for any change in the composition and size of the Board;
  - (iii) establish criteria for the selection of new individuals to serve as Board Members;

- (iv) identify, screen and propose to the Board the candidates to be proposed by the Board for (re-)election as Board Members, as chair or as members of the NCC at each AGM, based on an assessment of each candidate's particular experience, qualifications, attributes or skills and potential to contribute to diversity of the Board as well as their independence; and
  - (v) propose to the Board the individuals to be (re-)appointed as members of the Board Committees (other than the NCC) or chair of the Board Committees, or to fill vacancies on the Board Committees.
- (c) The NCC shall have the following duties with respect to succession and nomination planning matters regarding the CEO and Executive Leadership Team:
- (i) assure a long-term planning to facilitate appropriate appointments for the position of CEO as well as other members of the Executive Leadership Team;
  - (ii) establish criteria for the selection and succession planning for the CEO and, upon proposal of the CEO, the other members of the Executive Leadership Team, and supervise the searches for qualified individuals and the succession planning; and
  - (iii) assess and propose to the Board for appointment, candidates for the position of the CEO and for the other positions as members of the Executive Leadership Team.
- (d) The NCC shall have the following duties with respect to corporate governance matters:
- (i) periodically review and recommend any proposed changes to the Organizational Regulations;
  - (ii) periodically review and approve the responsibilities of each Board Committee as set forth in the Board Committee charters;
  - (iii) establish and oversee the performance evaluation criteria and process for the annual self-assessments of the Board, each of its Board Committees and the individual Board Members, including determining the evaluation format, reviewing the results and making appropriate recommendations to the Board for enhancing the Board and each Board Committee's effectiveness;
  - (iv) develop and oversee procedures for Board Member orientation and continuing education and periodically review and update the procedures as necessary;
  - (v) review the Company's engagement with shareholders and other stakeholders on governance matters and review and advise the Board with respect to any shareholder proposals received in connection with the AGM;

- (vi) periodically review emerging corporate governance trends, best practices and regulatory developments applicable to the Company, and report and make recommendations to the Board regarding such developments, as appropriate; and
  - (vii) oversee risks related to the Company's corporate governance structure, policies and processes.
- (e) In addition to the matters referred to above, the NCC shall provide the Board with:
- (i) a yearly report on the activities of the NCC;
  - (ii) a report on individual remuneration amounts paid to Covered Persons including a breakdown of remuneration elements;
  - (iii) a review of the remuneration process on an annual basis; and
  - (iv) any other extraordinary remuneration related matters as deemed appropriate by the NCC.
- (f) The NCC may further perform such other tasks in relation to Remuneration and Related Matters, as well as succession and nomination planning matters and/or governance matters, as deemed appropriate in view of its duties under this Charter, the Organizational Regulations, the Articles of Association, and applicable law and regulations. In particular, the NCC shall oversee the overall Remuneration approach of the Group and all aspects of the Remuneration to Covered Persons and Related Matters as set out in this Charter.
- (g) The NCC shall conduct its duties in a manner mindful of the responsibilities of the NCC, the Board, the ARC and the Company's management. In the event of a conflict between the NCC's recommendations and the resolutions of the Board, the Board must, if so requested by the NCC, include in its meeting minutes a summary of the relevant recommendations of the NCC and the reasons for not adopting such recommendations.
- (h) The NCC shall:
- (i) be informed in advance of any matter bearing on its areas of responsibility that comes before the Board or the AGM, and to provide its input thereto;
  - (ii) request and receive reports from the Executive Leadership Team on matters which the NCC deems necessary to perform its duties and responsibilities;
  - (iii) have unrestricted access to all data, documents and records of the Company and the Group which the NCC deems necessary to perform its duties and responsibilities;

- (iv) have unrestricted access to the Executive Leadership Team, Board members, consultants, employees, and relevant providers of services to the Company and the Group, all of whom shall cooperate fully with the NCC and answer promptly and fully any questions submitted by the NCC and attend any meetings as requested by the NCC;
- (v) organize itself and its work in the manner it deems appropriate, consistent with the Articles of Association, the Organizational Regulations and this Charter, including establishing subcommittees or working groups; and
- (vi) bring any matter at its sole discretion to the attention of the Board and may present reports to the Board regarding its work and any issues related to it.

## **6. MEETINGS**

- (a) The NCC shall meet at such frequency as it deems necessary to fulfill its duties, normally ahead of ordinary Board meetings, which are expected to take place at least four times per year. Additional meetings may be held and may be convened at the request of either the Board or any NCC member.
- (b) NCC meetings shall be convened by the chair of the NCC. Meetings of the NCC will be chaired by the chair of the NCC or in his absence by another member elected as chair of the day by the present members.
- (c) The NCC may invite to meetings and shall communicate periodically with the CEO and the CCO, as well as such other persons as the NCC deems appropriate. Such individuals may attend meetings without the right to vote as guests, except where not appropriate (e.g., if particular matters relating to their performance or remuneration are discussed).
- (d) Unless specifically stated otherwise in this Charter, the organizational rules applicable to Board meetings as set out in clause 2.1.2 (*Meetings, Calling of Meetings and Agenda*), 2.1.3 (*Quorum, Passing of Resolutions and Minutes*), and 2.1.4 (*Information and Reporting*) of the Organizational Regulations apply by analogy to meetings of the NCC.

### **6.2 MISCELLANEOUS**

- (a) The NCC shall annually:
  - (i) review its own performance and assess whether it is functioning effectively and efficiently;
  - (ii) review and reassess the adequacy of the provisions applicable to it; and
  - (iii) take or propose the Board to take, the appropriate measures to cure any deficiencies detected and to implement possible improvements.

- (b) The NCC shall ensure that it has appropriate timely training, both in the form of an induction program for new members and on an ongoing basis for all members.
- (c) Unless provided specifically otherwise in this Charter, Clauses 8.2 (*Confidentiality, Return of Documents*), 8.3 (*Conflicts of Interest*), and 8.4 (*Other Offices or Investments*) of the Organization Regulations shall apply by analogy.
- (d) In case of any conflict between this Charter on the one hand and the Articles of Association, the Organizational Regulations or any applicable laws or regulations on the other hand, the latter prevail.

Approved upon recommendation of the NCC by the Board on the date set forth on the cover page with immediate effect.

**Annex 4 of the Organizational Regulations**

**CHARTER  
OF  
THE RISK AND AUDIT COMMITTEE (RAC)  
OF  
THE BOARD OF DIRECTORS OF SMG Swiss Marketplace Group Holding AG**

**10 September 2025**

**1. BASIS AND DEFINITIONS**

- (a) This charter (the "**Charter**") of the Risk and Audit Committee ("**RAC**") has been adopted as set forth in clause 1.2(b) of the organizational regulations of the Board of Directors of 10 September 2025 (the "**Organizational Regulations**").
- (b) Unless defined otherwise herein, capitalized terms have the same meaning as in the Organizational Regulations.

**2. PURPOSE**

- (a) The purpose of the RAC is to support the Board in fulfilling its responsibilities defined by applicable law, the Articles of Association, this Charter and other applicable laws and regulations with respect to matters involving the financial and risk management aspects of governance of the Company and the Group.
- (b) In particular, the RAC shall support the Board in fulfilling its non-transferable duty to provide overall supervision and financial control and responsibility to the existing shareholders, the investment community and others relating to (i) the integrity of the Company's and Group's financial statements, (ii) the effectiveness of the internal control system relating to the financial reporting of the Company and the Group, (iii) the compliance by the Company and the Group with legal and regulatory requirements, (iv) the qualification and independence of the Company's and Group's external auditors (v) the performance of the Company's and Group's external auditors and other assurance providers, (vi) the effectiveness of the Company's and Group's risk management and compliance, (vii) the oversight of the internal audit activity and performance and (viii) the provision of relevant guidance on the Company's financial governance structure.

**3. COMPOSITION**

- (a) The RAC shall consist of three (3) non-executive Board Members appointed by the Board. Two members (including the chair) shall be independent. The Chair of the Board shall not simultaneously serve as chair of the RAC.
- (b) The chair of the RAC shall have the casting vote.
- (c) All members of the RAC, including its chairperson, shall have the necessary qualifications and skills, be experienced in financial and accounting matters and keep themselves up to date regarding risk management best practices.

**4. AUTHORITY AND REPORTING**

- (a) In discharging its responsibilities, the RAC shall have unrestricted access to the members of Executive Leadership Team, and employees, to the Company's and the Group's books, records, data, reports and any relevant information it considers necessary to discharge its duties. If access to requested documents

is denied due to legal or confidentiality reasons, the RAC will follow a prescribed, Board approved mechanism for resolution of the matter.

- (b) The RAC is authorised to retain the services of independent counsel and/or other advisers as deemed appropriate to carry out its duties, to request full and detailed information for any party within the Group or from the Auditors, and to conduct or authorize investigations (including inspection of any relevant documents) into any matters within the scope of its duties.
- (c) The RAC shall regularly report to the Board on its proposals, assessments and findings and it shall recommend appropriate actions enabling the Board to make the relevant decisions. Important findings from RAC's activities that are urgent and should be known by the Chair shall immediately be reported to him/her by the chairperson of the RAC.

## 5. DUTIES AND RESPONSIBILITIES

The RAC has the following duties and responsibilities:

- (a) assistance of the Board in overseeing the accounting and financial reporting processes as well as the risk management and compliance processes of the Company and the Group;
- (b) assessment of the adequacy and effectiveness of the Group's internal and prudential systems and controls in respect of both financial and non-financial risks, including the risk of fraud, the Company's and the Group's compliance with legal obligations, workplace health and safety, environmental, insurance and other regulatory requirements and other relevant compliance matters, as well as with policies issued by the Company, including through discussions with and reviewing reports from the external auditor, internal officers (including in particular the Group Compliance Officer) and management and through the consideration of and adaptation to major legislative and regulatory developments with significant impact on the Group, local management's procedures to comply with local laws, and the Company's and the Group's system to handle external and internal complaints;
- (c) with respect to the statutory auditors of the Company and the Group (the "**Auditors**"):
  - (i) evaluating the Auditors with respect to their fulfillment of the necessary qualification, independence, effectiveness and performance according to the applicable legal provisions and reviewing additional assignments given to the Auditors;
  - (ii) making recommendations to the Board concerning the appointment, re-appointment, dismissal and remuneration of the Auditors, and supporting the Board in preparing the proposal to the AGM with respect to the election, re-election or dismissal of the Auditors;

- (iii) reviewing the Auditor's reports and the management letters prepared by the Auditors and discussing their content with the Auditors, with the CFO informing the Executive Leadership Team;
  - (iv) reviewing and assessing the scope of the audit, the examination process and the results of the audit and examining whether the recommendations issued by the Auditors have been implemented by the Executive Leadership Team; and
  - (v) communicating with the Auditors, provided that the communication with the Auditors should take place without the participation of the CEO, CFO or another member of the Executive Leadership Team at least once a year (in "private sessions").
- (d) with respect to the accounting principles and control mechanism:
- (i) reviewing (in cooperation with the Auditors, the CEO and CFO) whether the accounting principles and financial control mechanism of the Company and its subsidiaries are appropriate in view of the size and complexity of the Group; and
  - (ii) reviewing and approving the Company's accounting policies and changes thereto, as well as monitoring compliance with such accounting policies;
- (e) with respect to the financial statements, financial matters and non-financial matters:
- (i) reviewing the management report, the annual statutory financial statements of the Company and the annual and interim (condensed) consolidated financial statements of the Group (including material items not shown on the annual balance sheet) intended for publication, and discussing these with the CFO and other relevant members of the Executive Leadership Team and, separately, with the Auditors. The RAC shall in particular review (i) the Company's selection or application of accounting principles and the adequacy and effectiveness of internal control over financial reporting, (ii) significant financial reporting issues and judgments applied by management, (iii) effects of significant regulatory and accounting initiatives, and (iv) the completeness, clarity and accuracy of the disclosures in the financial statements and compliance with applicable accounting rules;
  - (ii) making a recommendation to the Board as to approve or not the audited annual statutory financial statements of the Company and the audited annual consolidated financial statements and the condensed consolidated interim financial statements of the Group prior to the publication of the financial statements;
  - (iii) reviewing earnings guidance provided to the market and then recommending to the Board for approval;

- (iv) reviewing all related-party transactions to be disclosed and then recommending to the Board for approval;
  - (v) reviewing and discussing the reporting on non-financial matters and related assurance as far as legally obliged and other legally required reporting obligations, and deciding whether such reports can be recommended to the Board for submission to the general meeting;
  - (vi) reviewing the process and assumptions of the annual budgeting process;
  - (vii) reviewing and discussing financial information (e.g., revenue, Adj. EBITDA, etc.) and proposed measures relating to the financing, investment and management of the Group's liquidity;
- (f) with respect to the internal audit and risk management:
- (i) reviewing and discussing with the CEO, the CFO and the Auditors the effectiveness of the internal audit function, its professional qualifications, resources and its cooperation with the Auditors;
  - (ii) reviewing and assessing in cooperation with the Auditors, the CEO and the CFO the quality of the internal control system, including internal control over financial reporting, as well as Executive Leadership Team's respective remediation measures and their implementation. The RAC shall ensure that an effective internal control system is in place that is reasonably designed to (i) safeguard the financial position and results of operation of the Company and the Group, (ii) maintains compliance with the Company's and the Group's ethical standards, policies, plans and procedures and applicable laws and regulations, and (iii) ensures the integrity of the Company's and the Group's financial statements;
  - (iii) reviewing and discussing with the Executive Leadership Team any legal or risk matters (including the status of material pending or threatened litigation that the Company and/or Group is/are party to as well as implemented measures) that may have a material impact on the Company's or the Group's financial statements and any material reports or inquiries from regulatory or governmental authorities or bodies which could materially impact the Company's or the Group's contingent liabilities and risks;
  - (iv) reviewing and assessing the Group's insurance programs;
  - (v) overseeing, reviewing and assessing the Group's enterprise risk management system and processes established by the Executive Leadership Team, Executive Leadership Team's assessment of the Group's major risks and the proposed measures to mitigate such risks, as well as evaluating the respective mitigating measures taken by the Group;
  - (vi) obtaining reasonable assurance with respect to the Group's procedures for the prevention and detection of fraud;

- (vii) assessing the Company's and the Group's efforts for compliance with relevant applicable laws and regulations;
  - (viii) monitoring of legal developments in the areas of competition law and ancillary fields (e.g. "Preisüberwachung"); and
  - (ix) generally assessing the yearly business expenses of the members of the Executive Leadership Team.
- (g) with respect to sustainability:
- (i) setting the strategic direction and sustainability objectives for the Group's activities, aligning financial interests, business strengths as well as environmental, social and governance (ESG) interests. This includes overseeing (i) the Group's strategy and governance on sustainability and (ii) the material and salient social and environmental impacts as well as risks and opportunities for the Group's business, including but not limited to climate change, human rights, responsible sourcing, business conduct, and employee matters (such as diversity and wellbeing) and other relevant material ESG aspects. The RAC shall review ESG trends (including climate-related), impacts, risks and opportunities;
  - (ii) overseeing, approving and regularly monitoring the periodic double materiality assessments (including resulting materiality matrix with the Group's material ESG topics). At least annually the RAC shall review, monitor progress and discuss each material ESG topic and assess whether the current allocation of material ESG topics continues to serve the Group's sustainability objectives;
  - (iii) overseeing and approving the annual assessment of the key performance measures (e.g., financial, strategic and operational measures) that inform how well the Group is performing in relation to its indicated sustainability objectives and material ESG topics;
  - (iv) reviewing and approving the reporting on the Company's sustainability objectives and material ESG topics, such as the climate strategy, including assessing the accuracy, completeness and compliance with respect to sustainability related financial disclosures and non-financial disclosures. To the extent required by law or regulation applicable to the Group, the RAC shall submit any such report to the Board and the Board to the AGM for approval and ensure that it is published and remains publicly accessible in accordance with the applicable law or regulation; and
  - (v) at least annually, the RAC shall review and discuss emerging regulations, legal requirements and trends with regard to ESG matters and their applicability to the Group. The RAC shall address and initiate a timely establishment of required internal processes and policies to ensure compliance with any such applicable laws and regulations.

The Board may entrust the RAC with additional duties in financial matters (e.g., analysis of the financial consequences of specific transactions or specific events).

## **6. MEETINGS**

- (a) The RAC shall meet at such frequency as it deems necessary to fulfill its duties, normally ahead of ordinary Board meetings, which are expected to take place at least four times per year. Additional meetings may be held and may be convened at the request of either the Board or any RAC member.
- (b) RAC meetings shall be convened by the chair of the RAC. Meetings of the RAC will be chaired by the chair or in his absence by another member elected as chair of the day by the present members.
- (c) The RAC may invite to meetings and shall communicate periodically with the CEO, the CFO, the CCO and the Auditors as well as such other persons as the RAC deems appropriate.
- (d) Unless specifically stated otherwise in this Charter, the organizational rules applicable to Board meetings as set out in clause 2.1.2 (*Meetings, Calling of Meetings and Agenda*), 2.1.3 (*Quorum, Passing of Resolutions and Minutes*), and 2.1.4 (*Information and Reporting*) of the Organizational Regulations apply by analogy to meetings of the RAC.

## **6.2 MISCELLANEOUS**

- (a) The RAC shall annually:
  - (i) review its own performance and assess whether it is functioning effectively and efficiently;
  - (ii) review and reassess the adequacy of the provisions applicable to it; and
  - (iii) take or propose the Board to take, the appropriate measures to cure any deficiencies detected and to implement possible improvements.
- (b) The RAC shall ensure that it has appropriate timely training, both in the form of an induction program for new members and on an ongoing basis for all members.
- (c) Unless provided specifically otherwise in this Charter, Clauses 8.2 (*Confidentiality, Return of Documents*), 8.3 (*Conflicts of Interest*), and 8.4 (*Other Offices or Investments*) of the Organization Regulations shall apply by analogy.
- (d) In case of any conflict between this Charter on the one hand and the Articles of Association, the Organizational Regulations or any applicable laws or regulations on the other hand, the latter prevail.

Approved upon recommendation of the RAC by the Board on the set forth on the cover page with immediate effect.